

Residency, U.S. Source Income, Deductions, and Filing Status in Dual-Status Returns

THURSDAY, MAY 7, 2020, 1:00-2:50 pm Eastern

IMPORTANT INFORMATION FOR THE LIVE PROGRAM

This program is approved for 2 CPE credit hours. To earn credit you must:

- **Participate in the program on your own computer connection (no sharing)** - if you need to register additional people, please call customer service at 1-800-926-7926 ext. 1 (or 404-881-1141 ext. 1). Strafford accepts American Express, Visa, MasterCard, Discover.
- Listen on-line via your computer speakers.
- Respond to five prompts during the program plus a single verification code.
- To earn full credit, you must remain connected for the entire program.

WHO TO CONTACT DURING THE LIVE PROGRAM

For Additional Registrations:

-Call Strafford Customer Service 1-800-926-7926 x1 (or 404-881-1141 x1)

For Assistance During the Live Program:

-On the web, use the chat box at the bottom left of the screen

If you get disconnected during the program, you can simply log in using your original instructions and PIN.

U.S. Individual Income Tax Return

IRS Use Only - Do not write or staple in this space.

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. ▶ **STRAFFORD**

Your first name and middle initial LEONARD	Last name STRAFFORD	Your social security number 000 11 2222
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If joint return, spouse's first name and middle initial	Last name	Spouse's social security number
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Home address (number and street). If you have a P.O. box, see instructions. 1234 HUNTER MILL RD.	Apt. no.	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 checked="" type="checkbox"/> You <input type="checkbox"/> Spouse
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City, town or post office, state, and ZIP code. If you have a foreign address, also complete spaces below (see instructions). OAKTON, VA 22124		
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Foreign country name	Foreign province/state/county	Foreign postal code	If more than four dependents, see instructions and √ here ▶ <input type="checkbox"/>
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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
JANET	STRAFFORD	999-99-1234	DAUGHTER	<input checked="" type="checkbox"/>	

1 Wages, salaries, tips, etc. Attach Form(s) W-2		STMT 1	1	150,000.
2a Tax-exempt interest	2a	b Taxable interest. Attach Sch. B if required	2b	
3a Qualified dividends	3a	b Ordinary dividends. Attach Sch. B if required	3b	200.
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 ▶ <input type="checkbox"/>			6	300.
7a Other income from Schedule 1, line 9			7a	2,000.
b Add lines 1, 2b, 3b, 4b, 4d, 5b, 6, and 7a. This is your total income			7b	152,500.
8a Adjustments to income from Schedule 1, line 22			8a	
b Subtract line 8a from line 7b. This is your adjusted gross income			8b	152,500.
9 Standard deduction or itemized deductions (from Schedule A)	9	5,250.		
10 Qualified business income deduction. Attach Form 8995 or Form 8995-A	10			
11a Add lines 9 and 10			11a	5,250.
b Taxable income. Subtract line 11a from line 8b. If zero or less, enter -0-			11b	147,250.

LHA 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	29,488.
b	Add Schedule 2, line 3, and line 12a and enter the total	12b	29,488.
13a	Child tax credit or credit for other dependents	13a	2,000.
b	Add Schedule 3, line 7, and line 13a and enter the total	13b	2,023.
14	Subtract line 13b from line 12b. If zero or less, enter -0-	14	27,465.
15	Other taxes, including self-employment tax, from Schedule 2, line 10	15	329.
16	Add lines 14 and 15. This is your total tax	16	27,794.
17	Federal income tax withheld from Forms W-2 and 1099	17	27,000.

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

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	28.
e	Add lines 18a through 18d. These are your total other payments and refundable credits	18e	28.
19	Add lines 17 and 18e. These are your total payments	19	27,028.

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 <input type="text"/>	c	Type: <input type="checkbox"/> Checking <input type="checkbox"/> Savings
d	Account number <input type="text"/>		
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	766.
24	Estimated tax penalty (see instructions)	24	

Third Party Designee

Do you want to allow another person (other than your paid preparer) to discuss this return with the IRS? See instructions **Yes. Complete below.** **No**

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

Sign Here

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

Your signature <input type="text"/>	Date <input type="text"/>	Your occupation ENGINEER	If the IRS sent you an Identity Protection PIN, enter it here (see inst.) <input type="text"/>
Spouse's signature. If a joint return, both must sign. <input type="text"/>	Date <input type="text"/>	Spouse's occupation	If the IRS sent your spouse an Identity Protection PIN, enter it here (see inst.) <input type="text"/>

Phone no. Email address

Paid Preparer Use Only

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

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

SCHEDULE 1
(Form 1040 or 1040-SR)

Additional Income and Adjustments to Income

OMB No. 1545-0074

Department of the Treasury
Internal Revenue Service

▶ **Attach to Form 1040 or 1040-SR.**

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

2019
Attachment
Sequence No. **01**

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

LEONARD STRAFFORD

Your social security number

000-11-2222

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

Yes No

Part I Additional Income

1	Taxable refunds, credits, or offsets of state and local income taxes	1	
2a	Alimony received	2a	
b	Date of original divorce or separation agreement (see instructions) ▶		
3	Business income or (loss). Attach Schedule C	3	
4	Other gains or (losses). Attach Form 4797	4	
5	Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E	5	2,000.
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	2,000.

Part II Adjustments to Income

10	Educator expenses	10	
11	Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106	11	
12	Health savings account deduction. Attach Form 8889	12	
13	Moving expenses for members of the Armed Forces. Attach Form 3903	13	
14	Deductible part of self-employment tax. Attach Schedule SE	14	
15	Self-employed SEP, SIMPLE, and qualified plans	15	
16	Self-employed health insurance deduction	16	
17	Penalty on early withdrawal of savings	17	
18a	Alimony paid	18a	
b	Recipient's SSN		
c	Date of original divorce or separation agreement (see instructions) ▶		
19	IRA deduction	19	
20	Student loan interest deduction	20	
21	Tuition and fees. Attach Form 8917	21	
22	Add lines 10 through 21. These are your adjustments to income . Enter here and on Form 1040 or 1040-SR, line 8a	22	

LHA **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

LEONARD STRAFFORD

Your social security number

000-11-2222

Part I Tax

1	Alternative minimum tax. Attach Form 6251	1	
2	Excess advance premium tax credit repayment. Attach Form 8962	2	
3	Add lines 1 and 2. Enter here and include on Form 1040 or 1040-SR, line 12b	3	0.

Part II Other Taxes

4	Self-employment tax. Attach Schedule SE	4	
5	Unreported social security and Medicare tax from Form: a <input type="checkbox"/> 4137 b <input type="checkbox"/> 8919	5	
6	Additional tax on IRAs, other qualified retirement plans, and other tax-favored accounts. Attach Form 5329 if required	6	
7a	Household employment taxes. Attach Schedule H	7a	
7b	Repayment of first-time homebuyer credit from Form 5405. Attach Form 5405 if required	7b	
8	Taxes from: a <input checked="" type="checkbox"/> Form 8959 b <input checked="" type="checkbox"/> Form 8960 c <input checked="" type="checkbox"/> Instructions; enter code(s) SEE STATEMENT 2	8	329.
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	329.

LHA **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

LEONARD STRAFFORD

Your social security number

000-11-2222

Part I Nonrefundable Credits

1	Foreign tax credit. Attach Form 1116 if required	1	23.
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 type="checkbox"/> 3800 b <input type="checkbox"/> 8801 c <input type="checkbox"/>	6	
7	Add lines 1 through 6. Enter here and include on Form 1040 or 1040-SR, line 13b	7	23.

Part II Other Payments and Refundable Credits

8	2019 estimated tax payments and amount applied from 2018 return	8	
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"/> 1042S	13	28.
14	Add lines 8 through 13. Enter here and on Form 1040 or 1040-SR, line 18d	14	28.

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

Schedule 3 (Form 1040 or 1040-SR) 2019

DUAL-STATUS STATEMENT

Form **1040-NR**

U.S. Nonresident Alien Income Tax Return

OMB No. 1545-0074

▶ Go to www.irs.gov/Form1040NR for instructions and the latest information.

Department of the Treasury
Internal Revenue Service

For the year January 1-December 31, 2019, or other tax year

2019

beginning , 2019, and ending

Please print or type	Your first name and middle initial LEONARD	Last name STRAFFORD	Identifying number (see instr.) 000-11-2222
	Present home address (number and street or rural route). If you have a P.O. box, see instructions.		Apt. no. Check if: <input checked="" type="checkbox"/> Individual <input type="checkbox"/> Estate or Trust
	1234 HUNTER MILL RD.		
	City, town or post office, state, and ZIP code. If you have a foreign address, also complete spaces below. See instructions. OAKTON, VA 22124		
Foreign country name		Foreign province/state/county	Foreign postal code

Filing Status Check only one box.	1 <input type="checkbox"/> Reserved 2 <input type="checkbox"/> Single nonresident alien 3 <input type="checkbox"/> Reserved	4 <input type="checkbox"/> Reserved 5 <input type="checkbox"/> Married nonresident alien 6 <input type="checkbox"/> Qualifying widow(er) (see instructions)
	Child's name ▶ <input style="width:100%;" type="text"/>	

**** SEE FORM 1040 FOR DEPENDENTS CLAIMED**

	(1) First name	Last name	(2) Dependent's identifying number	(3) Dependent's relationship to you	(4) <input checked="" type="checkbox"/> if qualifies for (see instr.): Child tax credit	Credit for other dependents
7 Dependents:						
If more than four dependents, see instructions and check here. <input type="checkbox"/>						

Income Effectively Connected With U.S. Trade/Business Attach Form(s) W-2, 1042-S, SSA-1042S, RRB-1042S, and 8288-A here. Also attach Form(s) 1099-R if tax was withheld.	8 Wages, salaries, tips, etc. Attach Form(s) W-2		8
	9a Taxable interest		9a
	b Tax-exempt interest. Do not include on line 9a	9b	
	10a Ordinary dividends		10a
	b Qualified dividends (see instructions)	10b	
	11 Taxable refunds, credits, or offsets of state and local income taxes		11
	12 Scholarship and fellowship grants. Attach Form(s) 1042-S or required statement (see instructions)		12
	13 Business income or (loss). Attach Schedule C (Form 1040 or 1040-SR)		13
	14 Capital gain or (loss). Attach Schedule D (Form 1040 or 1040-SR) if required. If not required, check here <input type="checkbox"/>		14
	15 Other gains or (losses). Attach Form 4797		15
	16a IRA distributions	16a	16b Taxable amount
	17a Pensions and annuities	17a	17b Taxable amount
	18 Rental real estate, royalties, partnerships, trusts, etc. Attach Schedule E (Form 1040 or 1040-SR)		18
	19 Farm income or (loss). Attach Schedule F (Form 1040 or 1040-SR)		19
20 Unemployment compensation		20	
21 Other income. List type and amount (see instr.)		21	
22 Total income exempt by a treaty from page 5, Schedule OI, Item L(1)(e)	22		
23 Combine the amounts in the far right col. for lines 8 through 21. This is your total effectively connected inc. ▶		23	

Adjusted Gross Income	24 Educator expenses (see instructions)	24		
	25 Health savings account deduction. Attach Form 8889	25		
	26 Moving expenses for members of the Armed Forces. Attach Form 3903	26		
	27 Deductible part of self-employment tax. Attach Sch SE (Form 1040 or 1040-SR)	27		
	28 Self-employed SEP, SIMPLE, and qualified plans	28		
	29 Self-employed health insurance deduction (see instructions)	29		
	30 Penalty on early withdrawal of savings	30		
	31 Scholarship and fellowship grants excluded	31		
	32 IRA deduction (see instructions)	32		
	33 Student loan interest deduction (see instructions)	33		
	34 Add lines 24 through 33		34	
35 Adjusted Gross Income. Subtract line 34 from line 23 ▶		35	NONE	

Tax and Credits	36 Reserved for future use	36		
	37 Itemized deductions from page 3, Schedule A, line 8	37		
	38 Qualified business income deduction. Attach Form 8995 or Form 8995-A	38		
	39 Exemptions for estates and trusts only (see instructions)	39		

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

Form **1040-NR** (2019)

Tax and Credits <i>(continued)</i>	40	Add lines 37 through 39	40	
	41	Taxable income. Subtract line 40 from line 35. If zero or less, enter -0-	41	NONE
	42	Tax (see inst.). Check if any is from Form(s): a <input type="checkbox"/> 8814 b <input type="checkbox"/> 4972 c <input type="checkbox"/>	42	
	43	Alternative minimum tax (see instructions). Attach Form 6251	43	
	44	Excess advance premium tax credit repayment. Attach Form 8962	44	
	45	Add lines 42, 43, and 44	45	
	46	Foreign tax credit. Attach Form 1116 if required	46	
	47	Credit for child and dependent care expenses. Attach Form 2441	47	
	48	Retirement savings contributions credit. Attach Form 8880	48	
	49	Child tax credit and credit for other dependents (see instructions)	49	
	50	Residential energy credits. Attach Form 5695	50	
	51	Other credits from Form: a <input type="checkbox"/> 3800 b <input type="checkbox"/> 8801 c <input type="checkbox"/>	51	
	52	Add lines 46 through 51. These are your total credits	52	
53	Subtract line 52 from line 45. If zero or less, enter -0-	53		

Other Taxes	54	Tax on income not effectively connected with a U.S. trade or business from page 4, Schedule NEC, line 15	54	14.
	55	Self-employment tax. Attach Schedule SE (Form 1040 or 1040-SR)	55	
	56	Unreported social security and Medicare tax from Form: a <input type="checkbox"/> 4137 b <input type="checkbox"/> 8919	56	
	57	Additional tax on IRAs, other qualified retirement plans, etc. Attach Form 5329 if required	57	
	58	Transportation tax (see instructions)	58	
	59a	Household employment taxes from Schedule H (Form 1040 or 1040-SR)	59a	
	59b	Repayment of first-time homebuyer credit from Form 5405. Attach Form 5405 if required	59b	
	60	Taxes from: a <input type="checkbox"/> Form 8959 b <input type="checkbox"/> Instructions; enter code(s)	60	
61	Total tax. Add lines 53 through 60	61	NONE	

Payments	62	Federal income tax withheld from:		
	a	Form(s) W-2 and 1099	62a	
	b	Form(s) 8805	62b	
	c	Form(s) 8288-A	62c	
	d	Form(s) 1042-S	62d	
	63	2019 estimated tax payments and amount applied from 2018 return	63	
	64	Additional child tax credit. Attach Schedule 8812	64	
	65	Net premium tax credit. Attach Form 8962	65	
	66	Amount paid with request for extension to file (see instructions)	66	
	67	Excess social security and tier 1 RRTA tax withheld	67	
	68	Credit for federal tax on fuels. Attach Form 4136	68	
69	Credits from Form: a <input type="checkbox"/> 2439 b <input checked="" type="checkbox"/> Res. c <input type="checkbox"/> 8885 d <input type="checkbox"/>	69		
70	Credit for amount paid with Form 1040-C	70		
71	Add lines 62a through 70. These are your total payments	71		

Refund <small>Direct deposit? See instructions.</small>	72	If line 71 is more than line 61, subtract line 61 from line 71. This is the amount you overpaid	72	
	73a	Amount of line 72 you want refunded to you . If Form 8888 is attached, check here <input type="checkbox"/>	73a	
	b	Routing number <input type="text"/> c Type: <input type="checkbox"/> Checking <input type="checkbox"/> Savings		
	d	Account number <input type="text"/>		
	e	If you want your refund check mailed to an address outside the United States not shown on page 1, enter it here.		
	74	Amount of line 72 you want applied to your 2020 estimated tax	74	

Amount You Owe	75	Amount you owe. Subtract line 71 from line 61. For details on how to pay, see instructions	75	
	76	Estimated tax penalty (see instructions)	76	

Third Party Designee	Do you want to allow another person to discuss this return with the IRS? See instructions <input type="checkbox"/> Yes. Complete below. <input type="checkbox"/> No	
	Designee's name <input type="text"/>	Phone no. <input type="text"/>

Sign Here <small>Keep a copy of this return for your records.</small>	Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.		
	Your signature <input type="text"/>	Date <input type="text"/>	Your occupation in the United States <input type="text"/>

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

Schedule OI - Other Information (see instructions)

Answer all questions

A Of what country or countries were you a citizen or national during the tax year? UNITED KINGDOM

B In what country did you claim residence for tax purposes during the tax year? UNITED STATES

C Have you ever applied to be a green card holder (lawful permanent resident) of the United States? Yes No

D Were you ever: 1. A U.S. citizen? Yes No

2. A green card holder (lawful permanent resident) of the United States? Yes No

If you answer "Yes" to (1) or (2), see Pub. 519, chapter 4, for expatriation rules that apply to you.

E If you had a visa on the last day of the tax year, enter your visa type. If you did not have a visa, enter your U.S. immigration status on the last day of the tax year. B-1

F Have you ever changed your visa type (nonimmigrant status) or U.S. immigration status? Yes No

If you answered "Yes," indicate the date and nature of the change.

G List all dates you entered and left the United States during 2019. See instructions.

Note: If you are a resident of Canada or Mexico AND commute to work in the United States at frequent intervals, check the box for Canada or Mexico and skip to item H

Table with 4 columns: Date entered United States mm/dd/yy, Date departed United States mm/dd/yy, Date entered United States mm/dd/yy, Date departed United States mm/dd/yy. Row 1: 04/01/19, empty, empty, empty.

H Give number of days (including vacation, nonworkdays, and partial days) you were present in the United States during: 2017 7, 2018 11, and 2019 275.

I Did you file a U.S. income tax return for any prior year? Yes No

If "Yes," give the latest year and form number you filed.

J Are you filing a return for a trust? Yes No

If "Yes," did the trust have a U.S. or foreign owner under the grantor trust rules, make a distribution or loan to a U.S. person, or receive a contribution from a U.S. person? Yes No

K Did you receive total compensation of \$250,000 or more during the tax year? Yes No

If "Yes," did you use an alternative method to determine the source of this compensation? Yes No

L Income Exempt from Tax - If you are claiming exemption from income tax under a U.S. income tax treaty with a foreign country, complete (1) through (3) below. See Pub. 901 for more information on tax treaties.

1. Enter the name of the country, the applicable tax treaty article, the number of months in prior years you claimed the treaty benefit, and the amount of exempt income in the columns below. Attach Form 8833 if required. See instructions.

Table with 4 columns: (a) Country, (b) Tax treaty article, (c) Number of months claimed in prior tax years, (d) Amount of exempt income in current tax year. All cells are empty.

(e) Total. Enter this amount on Form 1040-NR, line 22. Do not enter it on line 8 or line 12

2. Were you subject to tax in a foreign country on any of the income shown in 1(d) above? Yes No

3. Are you claiming treaty benefits pursuant to a Competent Authority determination? Yes No

If "Yes," attach a copy of the Competent Authority determination letter to your return.

M Check the applicable box if: 1. This is the first year you are making an election to treat income from real property located in the United States as effectively connected with a U.S. trade or business under section 871(d). See instructions

2. You have made an election in a previous year that has not been revoked, to treat income from real property located in the United States as effectively connected with a U.S. trade or business under section 871(d). See instructions

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

2019
Attachment
Sequence No. **07**

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

Your social security number

LEONARD STRAFFORD

000 11 2222

Medical and Dental Expenses

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

1	Medical and dental expenses (see instructions)		1	
2	Enter amount from Form 1040 or 1040-SR, line 8b	2		
3	Multiply line 2 by 7.5% (0.075)		3	
4	Subtract line 3 from line 1. If line 3 is more than line 1, enter -0-			4

Taxes You Paid

5	State and local taxes.			
a	State and local income taxes or general sales taxes. You may include either income taxes or general sales taxes on line 5a, but not both. If you elect to include general sales taxes instead of income taxes, check this box <input type="checkbox"/>		5a	7,500.
b	State and local real estate taxes (see instructions)		5b	
c	State and local personal property taxes		5c	
d	Add lines 5a through 5c		5d	7,500.
e	Enter the smaller of line 5d or \$10,000 (\$5,000 if married filing separately)		5e	5,000.
6	Other taxes. List type and amount ▶		6	
7	Add lines 5e and 6		7	5,000.

Interest You Paid

Caution: Your mortgage interest deduction may be limited (see instructions).

8	Home mortgage interest and points. If you didn't use all of your home mortgage loan(s) to buy, build, or improve your home, see instructions and check this box <input type="checkbox"/>			
a	Home mortgage interest and points reported to you on Form 1098. See instructions if limited		8a	
b	Home mortgage interest not reported to you on Form 1098. See instructions if limited. If paid to the person from whom you bought the home, see instructions and show that person's name, identifying no., and address ▶		8b	
c	Points not reported to you on Form 1098. See instructions for special rules		8c	
d	Mortgage insurance premiums (see instructions)		8d	
e	Add lines 8a through 8d		8e	
9	Investment interest. Attach Form 4952 if required. See instructions		9	
10	Add lines 8e and 9		10	

Gifts to Charity

Caution: If you made a gift and got a benefit for it, see instructions.

11	Gifts by cash or check. If you made any gift of \$250 or more, see instructions		11	250.	STMT 3
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	250.	

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	5,250.
18	If you elect to itemize deductions even though they are less than your standard deduction, check this box <input type="checkbox"/>			

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

Schedule A (Form 1040 or 1040-SR) 2019

919501 01-14-20

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**

LEONARD STRAFFORD

Your social security number
000 11 2222

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 ▶ _____

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

2 Add the amounts on line 1 **2**
3 Excludable interest on series EE and I U.S. savings bonds issued after 1989. Attach Form 8815 **3**
4 Subtract line 3 from line 2. Enter the result here and on Form 1040 or 1040-SR, line 2b ▶ **4**

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

Amount

1

2

3

4

Amount

Part II

Ordinary Dividends

5 List name of payer ▶ ROLLS ROYCE
GENERAL MOTORS

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

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

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

120.
80.

5

6

200.

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 Yes No
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 Yes No
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

	Yes	No
7a	<input type="checkbox"/>	<input checked="" type="checkbox"/>
b	<input type="checkbox"/>	<input type="checkbox"/>
8	<input type="checkbox"/>	<input checked="" type="checkbox"/>

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

LEONARD STRAFFORD

Your social security number

000 11 2222

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
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

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	450.	150.		300.
10 Totals for all transactions reported on Form(s) 8949 with Box F checked				
11 Gain from Form 4797, Part I; long-term gain from Forms 2439 and 6252; and long-term gain or (loss) from Forms 4684, 6781, and 8824				11
12 Net long-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1				12
13 Capital gain distributions				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				15 300.

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

Schedule D (Form 1040) 2019

Part III Summary

<p>16 Combine lines 7 and 15 and enter the result</p> <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. <p>17 Are lines 15 and 16 both gains? <input checked="" type="checkbox"/> Yes. Go to line 18. <input type="checkbox"/> No. Skip lines 18 through 21, and go to line 22.</p> <p>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</p> <p>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</p> <p>20 Are lines 18 and 19 both zero or blank? <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). 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.</p> <p>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) </p> <p>Note: When figuring which amount is smaller, treat both amounts as positive numbers.</p> <p>22 Do you have qualified dividends on Form 1040 or 1040-SR, line 3a; or Form 1040-NR, line 10b? <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). <input type="checkbox"/> No. Complete the rest of Form 1040, 1040-SR, or 1040-NR.</p>	<p>16</p> <p>18</p> <p>19</p> <p>21</p>	<p>300.</p> <p>()</p>
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Schedule D (Form 1040 or 1040-SR) 2019

SCHEDULE E
Form 1040 or 1040-SR)

Supplemental Income and Loss

OMB No. 1545-0074

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

2019
Attachment
Sequence No. **13**

Department of the Treasury
Internal Revenue Service (99)

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

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

Name(s) shown on return

Your social security number

LEONARD STRAFFORD

000-11-2222

Part I Income or Loss From Rental Real Estate and Royalties Note: If you are in the business of renting personal property, use Schedule C (see instructions). If you are an individual, report farm rental income or loss from Form 4835 on page 2, line 40.

- A** Did you make any payments in 2019 that would require you to file Form(s) 1099? (see instructions) Yes No
B If "Yes," did you or will you file required Forms 1099? Yes No

1a Physical address of each property (street, city, state, ZIP code)
A 14-11 KINSBURY LANE, LONDON, ENGLAND UNITED KINGDOM

B
C

1b	Type of Property (from list below)	2	For each rental real estate property listed above, report the number of fair rental and personal use days. Check the QJV box only if you meet the requirements to file as a qualified joint venture. See instructions.	Fair Rental Days	Personal Use Days	QJV
				A	B	C
A	1			365		<input type="checkbox"/>
B						<input type="checkbox"/>
C						<input type="checkbox"/>

Type of Property:

- 1 Single Family Residence 3 Vacation/Short-Term Rental 5 Land 7 Self-Rental
 2 Multi-Family Residence 4 Commercial 6 Royalties 8 Other (describe)

Income:	Properties:	A	B	C
3 Rents received	3	18,000.		
4 Royalties received	4			
Expenses:				
5 Advertising	5			
6 Auto and travel (see instructions)	6			
7 Cleaning and maintenance	7			
8 Commissions	8			
9 Insurance	9			
10 Legal and other professional fees	10			
11 Management fees	11			
12 Mortgage interest paid to banks, etc. (see instructions)	12	12,000.		
13 Other interest	13			
14 Repairs	14			
15 Supplies	15			
16 Taxes	16	4,000.		
17 Utilities	17			
18 Depreciation expense or depletion	18			
19 Other (list) ▶	19			
20 Total expenses. Add lines 5 through 19	20	16,000.		
21 Subtract line 20 from line 3 (rents) and/or 4 (royalties). If result is a (loss), see instructions to find out if you must file Form 6198	21	2,000.		
22 Deductible rental real estate loss after limitation, if any, on Form 8582 (see instructions)	22			
23a Total of all amounts reported on line 3 for all rental properties	23a	18,000.		
b Total of all amounts reported on line 4 for all royalty properties	23b			
c Total of all amounts reported on line 12 for all properties	23c	12,000.		
d Total of all amounts reported on line 18 for all properties	23d			
e Total of all amounts reported on line 20 for all properties	23e	16,000.		
24 Income. Add positive amounts shown on line 21. Do not include any losses	24			2,000.
25 Losses. Add royalty losses from line 21 and rental real estate losses from line 22. Enter total losses here	25			
26 Total rental real estate and royalty income or (loss). Combine lines 24 and 25. Enter the result here. If Parts II, III, IV, and line 40 on page 2 do not apply to you, also enter this amount on Schedule 1 (Form 1040 or 1040-SR), line 5, or Form 1040-NR, line 18. Otherwise, include this amount in the total on line 41 on page 2	26			2,000.

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

Schedule E (Form 1040 or 1040-SR) 2019

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.

Name **LEONARD STRAFFORD** Identifying number as shown on page 1 of your tax return **000-11-2222**

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 ▶	UNITED KINGDOM	HTKO		
1a Gross income from sources within country shown above and of the type checked above:	120.	-120.		1a
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)				
3 Pro rata share of other deductions not definitely related:				
a Certain itemized deductions or standard deduction	5,000.			
b Other deductions (attach statement)				
c Add lines 3a and 3b	5,000.			
d Gross foreign source income	120.			
e Gross income from all sources	168,500.			
f Divide line 3d by line 3e000712166			
g Multiply line 3c by line 3f	4.			
4 Pro rata share of interest expense:				
a Home mortgage interest (use the Worksheet for Home Mortgage Interest in the instructions)				
b Other interest expense				
5 Losses from foreign sources				
6 Add lines 2, 3g, 4a, 4b, and 5	4.	-4.		6
7 Subtract line 6 from line 1a. Enter the result here and on line 15, page 2 ▶				7

Part II Foreign Taxes Paid or Accrued

Country	Credit is claimed for taxes (you must check one) (j) <input type="checkbox"/> Paid (k) <input checked="" type="checkbox"/> Accrued	Foreign taxes paid or accrued							
		In foreign currency				In U.S. dollars			
		Taxes withheld at source on:			(p) Other foreign taxes paid or accrued	Taxes withheld at source on:			(t) Other foreign taxes paid or accrued
	(l) Date paid or accrued	(m) Dividends	(n) Rents and royalties	(o) Interest			(q) Dividends	(r) Rents and royalties	
A	12/31/19					48.			48.
B									
C									
8 Add lines A through C, column (u). Enter the total here and on line 9, page 2 ▶									8 48.

LHA For Paperwork Reduction Act Notice, see instructions.

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	48.	
10 Carryback or carryover (attach detailed computation) (If your income was section 951A category income (box a above Part I), leave line 10 blank.)	10		
11 Add lines 9 and 10	11	48.	
12 Reduction in foreign taxes	12		
13 Taxes reclassified under high tax kickout	13	-48.	
14 Combine lines 11, 12, and 13. This is the total amount of foreign taxes available for credit	14		0.
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		
16 Adjustments to line 15	16		
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		
Caution: If you figured your tax using the lower rates on qualified dividends or capital gains, see instructions.			
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	20		
Caution: If you are completing line 20 for separate category g (lump-sum distributions), see instructions.			
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	23.	
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		23.
31 Enter the smaller of line 20 or line 30	31		23.
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		23.

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.

Name **LEONARD STRAFFORD** Identifying number as shown on page 1 of your tax return **000-11-2222**

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 ▶ HTKO				
1a Gross income from sources within country shown above and of the type checked above:				
	120.			120.
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)				
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				
e Gross income from all sources				
f Divide line 3d by line 3e				
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)				
b Other interest expense				
5 Losses from foreign sources				
6 Add lines 2, 3g, 4a, 4b, and 5	4.			4.
7 Subtract line 6 from line 1a. Enter the result here and on line 15, page 2				116.

Part II Foreign Taxes Paid or Accrued

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

LHA For Paperwork Reduction Act Notice, see instructions.

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		
10 Carryback or carryover (attach detailed computation) (If your income was section 951A category income (box a above Part I), leave line 10 blank.)	10		
11 Add lines 9 and 10	11		
12 Reduction in foreign taxes	12		
13 Taxes reclassified under high tax kickout	13		48.
14 Combine lines 11, 12, and 13. This is the total amount of foreign taxes available for credit	14		48.
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		116.
16 Adjustments to line 15	16		
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		116.
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 SEE STATEMENT 4	18		147,072.
Caution: If you figured your tax using the lower rates on qualified dividends or capital gains, see instructions.			
19 Divide line 17 by line 18. If line 17 is more than line 18, enter "1"	19		.00079
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		29,488.
Caution: If you are completing line 20 for separate category g (lump-sum distributions), see instructions.			
21 Multiply line 20 by line 19 (maximum amount of credit)	21		23.
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		23.

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		
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		

FORM 1040

WAGES RECEIVED AND TAXES WITHHELD

STATEMENT 1

T S EMPLOYER'S NAME	AMOUNT PAID	FEDERAL TAX WITHHELD	STATE TAX WITHHELD	CITY SDI TAX W/H	FICA TAX	MEDICARE TAX
T BOEING	150,000.	27,000.	7,500.		8,240.	2,175.
TOTALS	150,000.	27,000.	7,500.		8,240.	2,175.

SCHEDULE 2

OTHER TAXES

STATEMENT 2

DESCRIPTION	AMOUNT
TAX FROM FORM 1040NR	14.
FROM FORM 8959	225.
FROM FORM 8960	90.
TOTAL TO SCHEDULE 2, LINE 8	329.

SCHEDULE A

CASH CONTRIBUTIONS

STATEMENT 3

DESCRIPTION	AMOUNT 100% LIMIT	AMOUNT 60% LIMIT	AMOUNT 30% LIMIT
CHURCH		250.	
SUBTOTALS		250.	
TOTAL TO SCHEDULE A, LINE 11			250.

FORM 1116

WORLDWIDE CAPITAL GAINS
WORKSHEET FOR LINE 18

STATEMENT 4

1	ENTER THE AMOUNT FROM FORM 1040, LINE 11B. IF YOU ARE A NONRESIDENT ALIEN, ENTER THE AMOUNT FROM FORM 1040NR, LINE 41		147,250.
2	ENTER WORLDWIDE 28% GAINS		
3	MULTIPLY LINE 2 BY 0.2432		
4	ENTER WORLDWIDE 25% GAINS		
5	MULTIPLY LINE 4 BY 0.3243		
6	ENTER WORLDWIDE 20% GAINS AND QUALIFIED DIVIDENDS		
7	MULTIPLY LINE 6 BY 0.4595		
8	ENTER WORLDWIDE 15% GAINS AND QUALIFIED DIVIDENDS	300.	
9	MULTIPLY LINE 8 BY 0.5946	178.	
10	ENTER WORLDWIDE 0% GAINS AND QUALIFIED DIVIDENDS		
11	ADD LINES 3, 5, 7, 9 AND 10		178.
12	SUBTRACT LINE 11 FROM LINE 1. ENTER THE RESULT HERE AND ON FORM 1116, LINE 18		147,072.

FORM 6251

PASSIVE ACTIVITIES

STATEMENT 5

NAME OF ACTIVITY	FORM	NET INCOME (LOSS)		ADJUSTMENT
		AMT	REGULAR	
RESIDENTIAL RENTAL - 14-11 KINSBURY LANE, LONDON, ENGLAND UNITED KINGDOM	SCH E	2,000.	2,000.	
TOTAL TO FORM 6251, LINE 2M				

DUAL-STATUS RETURN

Form **1040-NR**

U.S. Nonresident Alien Income Tax Return

OMB No. 1545-0074

▶ Go to www.irs.gov/Form1040NR for instructions and the latest information.

Department of the Treasury
Internal Revenue Service

For the year January 1-December 31, 2019, or other tax year

2019

beginning , 2019, and ending

Please print or type	Your first name and middle initial BOB	Last name STRAFFORD	Identifying number (see instr.) 000-22-3333
	Present home address (number and street or rural route). If you have a P.O. box, see instructions. Apt. no. 14-11 KINSBURY LN.		Check if: <input checked="" type="checkbox"/> Individual <input type="checkbox"/> Estate or Trust
	City, town or post office, state, and ZIP code. If you have a foreign address, also complete spaces below. See instructions. LONDON		
	Foreign country name UNITED KINGDOM	Foreign province/state/county VA	Foreign postal code

Filing Status	1 <input type="checkbox"/> Reserved	4 <input type="checkbox"/> Reserved
	2 <input type="checkbox"/> Single nonresident alien	5 <input checked="" type="checkbox"/> Married nonresident alien
Check only one box.	3 <input type="checkbox"/> Reserved	6 <input type="checkbox"/> Qualifying widow(er) (see instructions)
	Child's name ▶ <input type="text"/>	

Dependents	7 Dependents:		(2) Dependent's	(3) Dependent's	(4) <input checked="" type="checkbox"/> if qualifies for (see instr.):	
	(1) First name	Last name	identifying number	relationship to you	Child tax credit	Credit for other dependents
If more than four dependents, see instructions and check here. <input type="checkbox"/>	JANET	STRAFFORD	999-99-1234	DAUGHTER	X	

Income Effectively Connected With U.S. Trade/Business	8	Wages, salaries, tips, etc. Attach Form(s) W-2	STMT 1	8	175,000.
	9a	Taxable interest		9a	
	b	Tax-exempt interest. Do not include on line 9a	9b		
	10a	Ordinary dividends		10a	190.
	b	Qualified dividends (see instructions)	10b		
	11	Taxable refunds, credits, or offsets of state and local income taxes		11	
	12	Scholarship and fellowship grants. Attach Form(s) 1042-S or required statement (see instructions)		12	
	13	Business income or (loss). Attach Schedule C (Form 1040 or 1040-SR)		13	
	14	Capital gain or (loss). Attach Schedule D (Form 1040 or 1040-SR) if required. If not required, check here <input type="checkbox"/>		14	700.
	15	Other gains or (losses). Attach Form 4797		15	
	16a	IRA distributions	16a	16b	Taxable amount
	17a	Pensions and annuities	17a	17b	Taxable amount
	18	Rental real estate, royalties, partnerships, trusts, etc. Attach Schedule E (Form 1040 or 1040-SR)		18	2,000.
19	Farm income or (loss). Attach Schedule F (Form 1040 or 1040-SR)		19		
20	Unemployment compensation		20		
21	Other income. List type and amount (see instr.)		21		
22	Total income exempt by a treaty from page 5, Schedule OI, Item L(1)(e)	22			
23	Combine the amounts in the far right col. for lines 8 through 21. This is your total effectively connected inc. ▶		23	177,890.	

Adjusted Gross Income	24	Educator expenses (see instructions)	24	
	25	Health savings account deduction. Attach Form 8889	25	
	26	Moving expenses for members of the Armed Forces. Attach Form 3903	26	
	27	Deductible part of self-employment tax. Attach Sch SE (Form 1040 or 1040-SR)	27	
	28	Self-employed SEP, SIMPLE, and qualified plans	28	
	29	Self-employed health insurance deduction (see instructions)	29	
	30	Penalty on early withdrawal of savings	30	
	31	Scholarship and fellowship grants excluded	31	
	32	IRA deduction (see instructions)	32	
	33	Student loan interest deduction (see instructions)	33	
	34	Add lines 24 through 33	34	
35	Adjusted Gross Income. Subtract line 34 from line 23 ▶	35	177,890.	

Tax and Credits	36	Reserved for future use	36	
	37	Itemized deductions from page 3, Schedule A, line 8	37	5,100.
	38	Qualified business income deduction. Attach Form 8995 or Form 8995-A	38	
	39	Exemptions for estates and trusts only (see instructions)	39	

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

Form **1040-NR** (2019)

Tax and Credits <i>(continued)</i>	40	Add lines 37 through 39	40	5,100.
	41	Taxable income. Subtract line 40 from line 35. If zero or less, enter -0-	41	172,790.
	42	Tax (see inst.). Check if any is from Form(s): a <input type="checkbox"/> 8814 b <input type="checkbox"/> 4972 c <input type="checkbox"/>	42	36,490.
	43	Alternative minimum tax (see instructions). Attach Form 6251	43	
	44	Excess advance premium tax credit repayment. Attach Form 8962	44	
	45	Add lines 42, 43, and 44	45	36,490.
	46	Foreign tax credit. Attach Form 1116 if required	46	40.
	47	Credit for child and dependent care expenses. Attach Form 2441	47	
	48	Retirement savings contributions credit. Attach Form 8880	48	
	49	Child tax credit and credit for other dependents (see instructions)	49	2,000.
	50	Residential energy credits. Attach Form 5695	50	
	51	Other credits from Form: a <input type="checkbox"/> 3800 b <input type="checkbox"/> 8801 c <input type="checkbox"/>	51	
	52	Add lines 46 through 51. These are your total credits	52	2,040.
53	Subtract line 52 from line 45. If zero or less, enter -0-	53	34,450.	

Other Taxes	54	Tax on income not effectively connected with a U.S. trade or business from page 4, Schedule NEC, line 15	54	12.
	55	Self-employment tax. Attach Schedule SE (Form 1040 or 1040-SR)	55	
	56	Unreported social security and Medicare tax from Form: a <input type="checkbox"/> 4137 b <input type="checkbox"/> 8919	56	
	57	Additional tax on IRAs, other qualified retirement plans, etc. Attach Form 5329 if required	57	
	58	Transportation tax (see instructions)	58	
	59a	Household employment taxes from Schedule H (Form 1040 or 1040-SR)	59a	
	59b	Repayment of first-time homebuyer credit from Form 5405. Attach Form 5405 if required	59b	
	60	Taxes from: a <input checked="" type="checkbox"/> Form 8959 b <input checked="" type="checkbox"/> Instructions; enter code(s) STATEMENT 3	60	560.
61	Total tax. Add lines 53 through 60	61	35,022.	

Payments	62	Federal income tax withheld from:		
	a	Form(s) W-2 and 1099	62a	31,000.
	b	Form(s) 8805	62b	
	c	Form(s) 8288-A	62c	
	d	Form(s) 1042-S	62d	24.
	63	2019 estimated tax payments and amount applied from 2018 return	63	
	64	Additional child tax credit. Attach Schedule 8812	64	
	65	Net premium tax credit. Attach Form 8962	65	
	66	Amount paid with request for extension to file (see instructions)	66	
	67	Excess social security and tier 1 RRTA tax withheld STMT 2	67	1,550.
	68	Credit for federal tax on fuels. Attach Form 4136	68	
69	Credits from Form: a <input type="checkbox"/> 2439 b <input type="checkbox"/> Res. c <input type="checkbox"/> 8885 d <input type="checkbox"/>	69		
70	Credit for amount paid with Form 1040-C	70		
71	Add lines 62a through 70. These are your total payments	71	32,574.	

Refund <small>Direct deposit? See instructions.</small>	72	If line 71 is more than line 61, subtract line 61 from line 71. This is the amount you overpaid	72	
	73a	Amount of line 72 you want refunded to you . If Form 8888 is attached, check here <input type="checkbox"/>	73a	
	b	Routing number <input type="text"/> c Type: <input type="checkbox"/> Checking <input type="checkbox"/> Savings		
	d	Account number <input type="text"/>		
	e	If you want your refund check mailed to an address outside the United States not shown on page 1, enter it here.		
74	Amount of line 72 you want applied to your 2020 estimated tax	74		

Amount You Owe	75	Amount you owe. Subtract line 71 from line 61. For details on how to pay, see instructions	75	2,448.
	76	Estimated tax penalty (see instructions)	76	

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

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

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

Your signature Date Your occupation in the United States **ENGINEER** If the IRS sent you an Identity Protection PIN, enter it here (see inst.)

Paid Preparer Use Only

Print/Type preparer's name Preparer's signature Date Check if self-employed PTIN

Firm's name Firm's EIN

Firm's address Phone no.

Schedule OI - Other Information (see instructions)

Answer all questions

A Of what country or countries were you a citizen or national during the tax year? UNITED KINGDOM

B In what country did you claim residence for tax purposes during the tax year? UNITED STATES

C Have you ever applied to be a green card holder (lawful permanent resident) of the United States? Yes No

D Were you ever: 1. A U.S. citizen? Yes No

2. A green card holder (lawful permanent resident) of the United States? Yes No

If you answer "Yes" to (1) or (2), see Pub. 519, chapter 4, for expatriation rules that apply to you.

E If you had a visa on the last day of the tax year, enter your visa type. If you did not have a visa, enter your U.S. immigration status on the last day of the tax year. NOT PRESENT IN U.S.-NO. U.S. IMMIGRATION STATUS

F Have you ever changed your visa type (nonimmigrant status) or U.S. immigration status? Yes No

If you answered "Yes," indicate the date and nature of the change. 04/01/18 TO B-1

G List all dates you entered and left the United States during 2019. See instructions.

Note: If you are a resident of Canada or Mexico AND commute to work in the United States at frequent intervals, check the box for Canada or Mexico and skip to item H

Table with 4 columns: Date entered United States mm/dd/yy, Date departed United States mm/dd/yy, Date entered United States mm/dd/yy, Date departed United States mm/dd/yy. Includes entry for 10/01/19.

H Give number of days (including vacation, nonworkdays, and partial days) you were present in the United States during: 2017 7, 2018 11, and 2019 273.

I Did you file a U.S. income tax return for any prior year? Yes No. If "Yes," give the latest year and form number you filed. 2018 1040

J Are you filing a return for a trust? Yes No. If "Yes," did the trust have a U.S. or foreign owner under the grantor trust rules, make a distribution or loan to a U.S. person, or receive a contribution from a U.S. person? Yes No

K Did you receive total compensation of \$250,000 or more during the tax year? Yes No. If "Yes," did you use an alternative method to determine the source of this compensation? Yes No

L Income Exempt from Tax - If you are claiming exemption from income tax under a U.S. income tax treaty with a foreign country, complete (1) through (3) below. See Pub. 901 for more information on tax treaties.

1. Enter the name of the country, the applicable tax treaty article, the number of months in prior years you claimed the treaty benefit, and the amount of exempt income in the columns below. Attach Form 8833 if required. See instructions.

Table with 4 columns: (a) Country, (b) Tax treaty article, (c) Number of months claimed in prior tax years, (d) Amount of exempt income in current tax year.

(e) Total. Enter this amount on Form 1040-NR, line 22. Do not enter it on line 8 or line 12

2. Were you subject to tax in a foreign country on any of the income shown in 1(d) above? Yes No

3. Are you claiming treaty benefits pursuant to a Competent Authority determination? Yes No. If "Yes," attach a copy of the Competent Authority determination letter to your return.

M Check the applicable box if:

1. This is the first year you are making an election to treat income from real property located in the United States as effectively connected with a U.S. trade or business under section 871(d). See instructions

2. You have made an election in a previous year that has not been revoked, to treat income from real property located in the United States as effectively connected with a U.S. trade or business under section 871(d). See instructions

Child Tax Credit and Credit for Other Dependents Worksheet (keep for your records)

Name(s): First BOB	Last STRAFFORD	Your SSN 000-22-3333
------------------------------	--------------------------	--------------------------------

Part 1

1. Number of qualifying children under age 17 with the required social security number: 1 X \$2,000. Enter the result. 1 2,000.
2. Number of other dependents, including qualifying children who are not under 17 or who do not have the required social security number: _____ X \$500. Enter the result. 2 _____
3. Add lines 1 and 2 3 2,000.
4. Enter the amount from Form 1040, line 8b or Form 1040NR, line 35. 4 177,890.
5. **1040 filers:** Enter the total of any-
 - Exclusion of income from Puerto Rico, and
 - Amounts from Form 2555, lines 45 and 50 and Form 4563, line 15.} 5 0.
- 1040NR filers:** Enter -0-.
6. Add lines 4 and 5. Enter the total. 6 177,890.
7. Enter the amount shown below for your filing status.
 - Married filing jointly - \$400,000
 - All other filing statuses - \$200,000} 7 200,000.
8. Is the amount on line 6 more than the amount on line 7?
 - No.** Leave line 8 blank. Enter -0- on line 9.
 - Yes.** Subtract line 7 from line 6. 8 _____
If the result is not a multiple of \$1,000, increase it to the next multiple of \$1,000 (for example, increase \$425 to \$1,000, increase \$1,025 to \$2,000, etc).
9. Multiply the amount on line 8 by 5% (.05). Enter the result. 9 0.
10. Is the amount on line 3 more than the amount on line 9?
 - No.** **STOP**
 - You cannot take the child tax credit or credit for other dependents on Form 1040, line 13a, or Form 1040NR, line 49. You also cannot take the additional child tax credit.
 - Yes.** Subtract line 9 from line 3. Enter the result. 10 2,000.

Part 2

11. Enter the amount from Form 1040, line 12b or Form 1040NR, line 45. 11 36,490.
12. **1040 filers:** Enter the total of the amounts from Schedule 3, lines 1 through 4.*
1040NR filers: Enter the total of the amounts from lines 46 through 48.*
} ... 12 40.
13. Subtract line 12 from line 11 13 36,450.
14. Are you claiming any of the following credits?
 - Residential energy efficient property credit, Form 5695, Part I.
 - Mortgage interest credit, Form 8396
 - Adoption credit, Form 8839
 - District of Columbia first-time homebuyer credit, Form 8859} 14 0.
15. Subtract line 14 from line 13. Enter the result. 15 36,450.
16. Is the amount on line 10 of this worksheet more than the amount on line 15?
 - No.** Enter the amount from line 10. } **This is your child tax credit**
 - Yes.** Enter the amount from line 15. } **and credit for other dependents.**16 2,000.

AMOUNT TO 1040NR, LINE 49

* Also include amounts from:
 Form 5695, line 30
 Form 8910, line 15
 Form 8936, line 23
 Schedule R, line 22

U.S. Individual Income Tax Return

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

Check only one box. If you checked the MFS box, enter the name of 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 BOB	Last name STRAFFORD	Your social security number 000 22 3333
--	-------------------------------	---

If joint return, spouse's first name and middle initial	Last name	Spouse's social security number
---	-----------	---------------------------------

Home address (number and street). If you have a P.O. box, see instructions. 14-11 KINSBURY LN.	Apt. no.	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 checked="" type="checkbox"/> You <input type="checkbox"/> Spouse
--	----------	---

City, town or post office, state, and ZIP code. If you have a foreign address, also complete spaces below (see instructions).
LONDON

Foreign country name UNITED KINGDOM	Foreign province/state/county VA	Foreign postal code	If more than four dependents, see instructions and √ here ▶ <input type="checkbox"/>
---	--	---------------------	--

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

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

Dependents (see instructions):		(2) Social security number	(3) Relationship to you	(4) √ if qualifies for (see instructions):	
(1) First name	Last name			Child tax credit	Credit for other dependents

	1 Wages, salaries, tips, etc. Attach Form(s) W-2 SEE STATEMENT 4				150,000.
	2a Tax-exempt interest	2a		2b Taxable interest. Attach Sch. B if required	2b
	3a Qualified dividends	3a		3b Ordinary dividends. Attach Sch. B if required	3b 190.
	4a IRA distributions	4a		4b Taxable amount	4b
	c Pensions and annuities	4c		4d Taxable amount	4d
	5a Social security benefits	5a		5b Taxable amount	5b
	6 Capital gain or (loss). Attach Schedule D if required. If not required, check here ▶ <input type="checkbox"/>			6	700.
	7a Other income from Schedule 1, line 9			7a	2,000.
	b Add lines 1, 2b, 3b, 4b, 4d, 5b, 6, and 7a. This is your total income			7b	152,890.
	8a Adjustments to income from Schedule 1, line 22			8a	
	b Subtract line 8a from line 7b. This is your adjusted gross income			8b	152,890.
	9 Standard deduction or itemized deductions (from Schedule A)	9			
	10 Qualified business income deduction. Attach Form 8995 or Form 8995-A	10			
	11a Add lines 9 and 10			11a	
	b Taxable income. Subtract line 11a from line 8b. If zero or less, enter -0-			11b	

Standard Deduction for -

- Single or Married filing separately, \$12,200
- Married filing jointly or Qualifying widow(er), \$24,400
- Head of household, \$18,350
- If you checked any box under Standard Deduction, see instructions.

LHA For Disclosure, Privacy Act, and Paperwork Reduction Act Notice, see separate instructions. Form 1040 (2019)
****SEE FORM 1040NR FOR DEPENDENTS CLAIMED**

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	
b	Add Schedule 2, line 3, and line 12a and enter the total	12b	
13a	Child tax credit or credit for other dependents	13a	
b	Add Schedule 3, line 7, and line 13a and enter the total	13b	
14	Subtract line 13b from line 12b. If zero or less, enter -0-	14	
15	Other taxes, including self-employment tax, from Schedule 2, line 10	15	
16	Add lines 14 and 15. This is your total tax	16	
17	Federal income tax withheld from Forms W-2 and 1099	17	
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	
e	Add lines 18a through 18d. These are your total other payments and refundable credits	18e	
19	Add lines 17 and 18e. These are your total payments	19	
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	
Direct deposit? See instructions.	b Routing number <input type="text"/>	c Type: <input type="checkbox"/> Checking <input type="checkbox"/> Savings	
	d Account number <input type="text"/>		
	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	
	24 Estimated tax penalty (see instructions)	24	

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

Third Party Designee Do you want to allow another person (other than your paid preparer) to discuss this return with the IRS? See instructions **Yes**. Complete below. **No**

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

Sign Here

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

Your signature	Date	Your occupation ENGINEER	If the IRS sent you an Identity Protection PIN, enter it here (see inst.) <input type="text"/>
Spouse's signature. If a joint return, both must sign.	Date	Spouse's occupation	If the IRS sent your spouse an Identity Protection PIN, enter it here (see inst.) <input type="text"/>

Phone no. Email address

Paid Preparer Use Only

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

Go to www.irs.gov/Form1040 for instructions and the latest information. Form **1040** (2019)

SCHEDULE 1
(Form 1040 or 1040-SR)

Additional Income and Adjustments to Income

OMB No. 1545-0074

2019
Attachment
Sequence No. **01**

Department of the Treasury
Internal Revenue Service

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

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

BOB STRAFFORD

Your social security number

000-22-3333

At any time during 2019, did you receive, sell, send, exchange, or otherwise acquire any financial interest in any virtual currency? Yes No

Part I Additional Income

1	Taxable refunds, credits, or offsets of state and local income taxes	1	
2a	Alimony received	2a	
b	Date of original divorce or separation agreement (see instructions) ▶		
3	Business income or (loss). Attach Schedule C	3	
4	Other gains or (losses). Attach Form 4797	4	
5	Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E	5	2,000.
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	2,000.

Part II Adjustments to Income

10	Educator expenses	10	
11	Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106	11	
12	Health savings account deduction. Attach Form 8889	12	
13	Moving expenses for members of the Armed Forces. Attach Form 3903	13	
14	Deductible part of self-employment tax. Attach Schedule SE	14	
15	Self-employed SEP, SIMPLE, and qualified plans	15	
16	Self-employed health insurance deduction	16	
17	Penalty on early withdrawal of savings	17	
18a	Alimony paid	18a	
b	Recipient's SSN		
c	Date of original divorce or separation agreement (see instructions) ▶		
19	IRA deduction	19	
20	Student loan interest deduction	20	
21	Tuition and fees. Attach Form 8917	21	
22	Add lines 10 through 21. These are your adjustments to income . Enter here and on Form 1040 or 1040-SR, line 8a	22	

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

Schedule 1 (Form 1040 or 1040-SR) 2019

**STATEMENT OF U.S. RESIDENCY TERMINATION DATE
CLOSER CONNECTION STATEMENT UNDER REGULATION
SECTIONS 301.7701B-4(B) AND 301.7701B-8(B)(3)**

Form: 1040NR with 1040 Statement (Dual-Status return)
Tax Year: December 31, 2019

Name: **BOB STRAFFORD**
Address: **14-11 KINSBURY LN.**
LONDON, VA
UNITED KINGDOM
Social Security Number: **000-22-3333**
VISA number: **B123456789**
Country of passport issuance: **U.K.**
Passport number: **UK123456789**

For 2019, the taxpayer was a U.S resident alien under the substantial presence test. For 2020, the taxpayer will not be a U.S. resident at any time. Under Regulation Section 301.7701b-4(b)(2), where a taxpayer establishes that, for the remainder of the calendar year, the taxpayer's home was in a foreign country and he or she maintained a closer connection (within the meaning of Regulation Section 301.770(b)-2(d)) to that foreign country, the taxpayer's residency termination date is the last day the individual was physically present in the U.S.

As detailed below, the taxpayer meets the requirements of Regulation Section 301.7701b-4(b)(2), and hereby claims a residency termination date of 09302019 , 2019.

Information required by Regulation Section 301.7701b-8(b)(3):

- (i) First day the individual was present in the U.S. during the current year
01012019
- (ii) The last day the individual was present in the U.S. during the current year
09302019
- (iii) Dates of de minimis presence seeking to be excluded (if any)

- (iv) Facts to establish that the individual has maintained his or her tax home and a closer connection to a foreign country during periods of de minimis presence (if any)

- (v) Facts to establish that the individual has maintained his or her tax home and a closer connection to a foreign country following the individual's last day of presence in the U.S. at all times after the residency termination date noted above,
 - The taxpayer's tax home was located in:
LONDON, ENGLAND
 - The taxpayer's principal place of business was located in:
LONDON, ENGLAND
 - The taxpayer's primary and permanent abode was located in:
LONDON, ENGLAND
 - The taxpayer's family was located in:
LONDON, ENGLAND
 - The taxpayer's personal belongings (automobile(s), furniture, etc) were located in:
LONDON, ENGLAND
 - The taxpayer's social, cultural, religious, and political organizations are located in:
LONDON, ENGLAND
 - The taxpayer is registered to vote in:
LONDON, ENGLAND

- The taxpayer's automobile(s) are registered in:
LONDON, ENGLAND
- The taxpayer's drivers license was issued in:
LONDON, ENGLAND
- The taxpayer's personal, financial, and legal documents are located in:
LONDON, ENGLAND
- The taxpayer's routine personal banking was conducted in:
LONDON, ENGLAND
- The taxpayer's primary investments were located in:
LONDON, ENGLAND
- The taxpayer was subject to tax as a resident of:
LONDON, ENGLAND
- Other facts, if any, are attached.

Signature: _____
(Taxpayer)

(Date)

Under penalties of perjury, I declare that I have examined this statement, and, to the best of my knowledge and belief, it is true, correct and complete

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

2019
Attachment
Sequence No. **07**

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

Your social security number

BOB STRAFFORD

000 22 3333

Medical and Dental Expenses

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

1	Medical and dental expenses (see instructions)		1	
2	Enter amount from Form 1040 or 1040-SR, line 8b	2		
3	Multiply line 2 by 7.5% (0.075)		3	
4	Subtract line 3 from line 1. If line 3 is more than line 1, enter -0-			4

Taxes You Paid

5	State and local taxes.			
a	State and local income taxes or general sales taxes. You may include either income taxes or general sales taxes on line 5a, but not both. If you elect to include general sales taxes instead of income taxes, check this box	<input type="checkbox"/>	5a	7,500.
b	State and local real estate taxes (see instructions)		5b	
c	State and local personal property taxes		5c	
d	Add lines 5a through 5c		5d	7,500.
e	Enter the smaller of line 5d or \$10,000 (\$5,000 if married filing separately)		5e	5,000.
6	Other taxes. List type and amount ▶		6	
7	Add lines 5e and 6			7

5,000.

Interest You Paid

Caution: Your mortgage interest deduction may be limited (see instructions).

8	Home mortgage interest and points. If you didn't use all of your home mortgage loan(s) to buy, build, or improve your home, see instructions and check this box	<input type="checkbox"/>		
a	Home mortgage interest and points reported to you on Form 1098. See instructions if limited		8a	
b	Home mortgage interest not reported to you on Form 1098. See instructions if limited. If paid to the person from whom you bought the home, see instructions and show that person's name, identifying no., and address ▶		8b	
c	Points not reported to you on Form 1098. See instructions for special rules		8c	
d	Mortgage insurance premiums (see instructions)		8d	
e	Add lines 8a through 8d		8e	
9	Investment interest. Attach Form 4952 if required. See instructions		9	
10	Add lines 8e and 9			10

Gifts to Charity

Caution: If you made a gift and got a benefit for it, see instructions.

11	Gifts by cash or check. If you made any gift of \$250 or more, see instructions		11	100.
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

100.

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
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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	5,100.
18	If you elect to itemize deductions even though they are less than your standard deduction, check this box	<input type="checkbox"/>		

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

Schedule A (Form 1040 or 1040-SR) 2019

919501 01-14-20

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**

BOB STRAFFORD

Your social security number

000 22 3333

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 ▶ _____

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

2 Add the amounts on line 1 **2**

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

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

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

Amount

1

2

3

4

Amount

Part II

Ordinary Dividends

5 List name of payer ▶ BRITISH PETROLEUM
EXXON MOBILE

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

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

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

100.
90.

5

6

190.

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 Yes No

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 Yes No

b If you are required to file FinCEN Form 114, enter the name of the foreign country where the financial account is located ▶ _____ Yes No

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

	Yes	No
7a	<input type="checkbox"/>	<input checked="" type="checkbox"/>
	<input type="checkbox"/>	<input type="checkbox"/>
b	<input type="checkbox"/>	<input type="checkbox"/>
8	<input type="checkbox"/>	<input checked="" type="checkbox"/>

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

BOB STRAFFORD

000 22 3333

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
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

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	850.	150.		700.
10 Totals for all transactions reported on Form(s) 8949 with Box F checked				
11 Gain from Form 4797, Part I; long-term gain from Forms 2439 and 6252; and long-term gain or (loss) from Forms 4684, 6781, and 8824				11
12 Net long-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1				12
13 Capital gain distributions				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				15 700.

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

Schedule D (Form 1040) 2019

Part III Summary

<p>16 Combine lines 7 and 15 and enter the result</p> <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. <p>17 Are lines 15 and 16 both gains? <input checked="" type="checkbox"/> Yes. Go to line 18. <input type="checkbox"/> No. Skip lines 18 through 21, and go to line 22.</p> <p>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</p> <p>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</p> <p>20 Are lines 18 and 19 both zero or blank? <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). 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.</p> <p>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) </p> <p>Note: When figuring which amount is smaller, treat both amounts as positive numbers.</p> <p>22 Do you have qualified dividends on Form 1040 or 1040-SR, line 3a; or Form 1040-NR, line 10b? <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). <input type="checkbox"/> No. Complete the rest of Form 1040, 1040-SR, or 1040-NR.</p>	<p>16</p> <p>18</p> <p>19</p> <p>21</p>	<p>700.</p> <p>()</p>
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Schedule D (Form 1040 or 1040-SR) 2019

SCHEDULE E
Form 1040 or 1040-SR)

Supplemental Income and Loss

OMB No. 1545-0074

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

2019
Attachment
Sequence No. **13**

Department of the Treasury
Internal Revenue Service (99)

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

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

Name(s) shown on return

Your social security number

BOB STRAFFORD

000-22-3333

Part I Income or Loss From Rental Real Estate and Royalties Note: If you are in the business of renting personal property, use Schedule C (see instructions). If you are an individual, report farm rental income or loss from Form 4835 on page 2, line 40.

- A** Did you make any payments in 2019 that would require you to file Form(s) 1099? (see instructions) Yes No
B If "Yes," did you or will you file required Forms 1099? Yes No

1a Physical address of each property (street, city, state, ZIP code)
A **14-11 KINSBURY LN., LONDON UNITED KINGDOM**

B
C

1b	Type of Property (from list below)	2	For each rental real estate property listed above, report the number of fair rental and personal use days. Check the QJV box only if you meet the requirements to file as a qualified joint venture. See instructions.	Fair Rental Days	Personal Use Days	QJV
				A	B	C
A	1			365		<input type="checkbox"/>
B						<input type="checkbox"/>
C						<input type="checkbox"/>

Type of Property:

- 1 Single Family Residence 3 Vacation/Short-Term Rental 5 Land 7 Self-Rental
 2 Multi-Family Residence 4 Commercial 6 Royalties 8 Other (describe)

Income:	Properties:	A	B	C
3 Rents received	3	18,000.		
4 Royalties received	4			
Expenses:				
5 Advertising	5			
6 Auto and travel (see instructions)	6			
7 Cleaning and maintenance	7			
8 Commissions	8			
9 Insurance	9			
10 Legal and other professional fees	10			
11 Management fees	11			
12 Mortgage interest paid to banks, etc. (see instructions)	12			
13 Other interest	13	12,000.		
14 Repairs	14			
15 Supplies	15			
16 Taxes	16	4,000.		
17 Utilities	17			
18 Depreciation expense or depletion	18			
19 Other (list) ▶	19			
20 Total expenses. Add lines 5 through 19	20	16,000.		
21 Subtract line 20 from line 3 (rents) and/or 4 (royalties). If result is a (loss), see instructions to find out if you must file Form 6198	21	2,000.		
22 Deductible rental real estate loss after limitation, if any, on Form 8582 (see instructions)	22			
23a Total of all amounts reported on line 3 for all rental properties	23a	18,000.		
b Total of all amounts reported on line 4 for all royalty properties	23b			
c Total of all amounts reported on line 12 for all properties	23c			
d Total of all amounts reported on line 18 for all properties	23d			
e Total of all amounts reported on line 20 for all properties	23e	16,000.		
24 Income. Add positive amounts shown on line 21. Do not include any losses	24			2,000.
25 Losses. Add royalty losses from line 21 and rental real estate losses from line 22. Enter total losses here	25			
26 Total rental real estate and royalty income or (loss). Combine lines 24 and 25. Enter the result here. If Parts II, III, IV, and line 40 on page 2 do not apply to you, also enter this amount on Schedule 1 (Form 1040 or 1040-SR), line 5, or Form 1040-NR, line 18. Otherwise, include this amount in the total on line 41 on page 2	26			2,000.

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

Schedule E (Form 1040 or 1040-SR) 2019

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.

Name **BOB STRAFFORD** Identifying number as shown on page 1 of your tax return **000-22-3333**

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 ▶ UK				
1a Gross income from sources within country shown above and of the type checked above:	18,100.			1a 18,100.
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)	16,000.			
3 Pro rata share of other deductions not definitely related:				
a Certain itemized deductions or standard deduction	5,000.			
b Other deductions (attach statement)				
c Add lines 3a and 3b	5,000.			
d Gross foreign source income	18,100.			
e Gross income from all sources	193,890.			
f Divide line 3d by line 3e093351901			
g Multiply line 3c by line 3f	467.			
4 Pro rata share of interest expense:				
a Home mortgage interest (use the Worksheet for Home Mortgage Interest in the instructions)				
b Other interest expense				
5 Losses from foreign sources				
6 Add lines 2, 3g, 4a, 4b, and 5	16,467.			6 16,467.
7 Subtract line 6 from line 1a. Enter the result here and on line 15, page 2				7 1,633.

Part II Foreign Taxes Paid or Accrued

Country	Foreign taxes paid or accrued								
	In foreign currency				In U.S. dollars				
	Taxes withheld at source on:				(p) Other foreign taxes paid or accrued	Taxes withheld at source on:			(t) Other foreign taxes paid or accrued
(j) <input checked="" type="checkbox"/> Paid (k) <input type="checkbox"/> Accrued	(l) Date paid or accrued	(m) Dividends	(n) Rents and royalties	(o) Interest		(q) Dividends	(r) Rents and royalties	(s) Interest	
A	06/30/19	40.			40.				40.
B									
C									
8 Add lines A through C, column (u). Enter the total here and on line 9, page 2									8 40.

LHA 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	40.	
10 Carryback or carryover (attach detailed computation) (If your income was section 951A category income (box a above Part I), leave line 10 blank.)	10		
11 Add lines 9 and 10	11	40.	
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		40.
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	1,633.	
16 Adjustments to line 15	16		
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	1,633.	
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 SEE STATEMENT 5	18	172,374.	
Caution: If you figured your tax using the lower rates on qualified dividends or capital gains, see instructions.			
19 Divide line 17 by line 18. If line 17 is more than line 18, enter "1"	19		.00947
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		36,490.
Caution: If you are completing line 20 for separate category g (lump-sum distributions), see instructions.			
21 Multiply line 20 by line 19 (maximum amount of credit)	21		346.
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		40.

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		40.
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		40.

FORM 1040NR		WAGES RECEIVED AND TAXES WITHHELD			STATEMENT 1		
T S	EMPLOYER'S NAME	AMOUNT PAID	FEDERAL TAX WITHHELD	STATE TAX WITHHELD	CITY SDI TAX W/H	FICA TAX	MEDICARE TAX
T	BOEING	25,000.	4,000.			1,550.	363.
T	BOEING	150,000.	27,000.	7,500.		8,240.	2,175.
TOTALS		175,000.	31,000.	7,500.		9,790.	2,538.

FORM 1040NR		EXCESS SOCIAL SECURITY TAX WORKSHEET		STATEMENT 2	
		TAXPAYER	SPOUSE		
1. ADD ALL SOCIAL SECURITY TAX WITHHELD BUT NOT MORE THAN \$8,239.80 FOR EACH EMPLOYER (THIS TAX SHOULD BE SHOWN IN BOX 4 OF YOUR W-2 FORMS). ENTER THE TOTAL HERE		9,790.			
2. ENTER ANY UNCOLLECTED SOCIAL SECURITY TAX ON TIPS OR GROUP-TERM LIFE INSURANCE INCLUDED IN THE TOTAL ON FORM 1040NR, LN 60					
3. ADD LINES 1 AND 2		9,790.			
4. SOCIAL SECURITY TAX LIMIT		8,240.			
5. SUBTRACT LINE 4 FROM LINE 3. EXCESS SOCIAL SECURITY TAX INCLUDED IN FORM 1040NR LINE 67		1,550.			

FORM 1040NR		OTHER TAXES		STATEMENT 3	
DESCRIPTION				AMOUNT	
FROM FORM 8959				450.	
NIIT				110.	
TOTAL TO FORM 1040NR, LINE 60				560.	

FORM 1040

WAGES RECEIVED AND TAXES WITHHELD

STATEMENT 4

T S EMPLOYER'S NAME	AMOUNT PAID	FEDERAL TAX WITHHELD	STATE TAX WITHHELD	CITY SDI TAX W/H	FICA TAX	MEDICARE TAX
T BOEING	150,000.	27,000.	7,500.		8,240.	2,175.
TOTALS	150,000.	27,000.	7,500.		8,240.	2,175.

FORM 1116

WORLDWIDE CAPITAL GAINS
WORKSHEET FOR LINE 18

STATEMENT 5

1	ENTER THE AMOUNT FROM FORM 1040, LINE 11B. IF YOU ARE A NONRESIDENT ALIEN, ENTER THE AMOUNT FROM FORM 1040NR, LINE 41					172,790.
2	ENTER WORLDWIDE 28% GAINS					
3	MULTIPLY LINE 2 BY 0.2432					
4	ENTER WORLDWIDE 25% GAINS					
5	MULTIPLY LINE 4 BY 0.3243					
6	ENTER WORLDWIDE 20% GAINS AND QUALIFIED DIVIDENDS					
7	MULTIPLY LINE 6 BY 0.4595					
8	ENTER WORLDWIDE 15% GAINS AND QUALIFIED DIVIDENDS				700.	
9	MULTIPLY LINE 8 BY 0.5946				416.	
10	ENTER WORLDWIDE 0% GAINS AND QUALIFIED DIVIDENDS					
11	ADD LINES 3, 5, 7, 9 AND 10					416.
12	SUBTRACT LINE 11 FROM LINE 1. ENTER THE RESULT HERE AND ON FORM 1116, LINE 18					172,374.

FORM 8582

ACTIVE RENTAL OF REAL ESTATE - WORKSHEET 1

STATEMENT 8

NAME OF ACTIVITY	CURRENT YEAR		PRIOR YEAR UNALLOWED LOSS	OVERALL GAIN OR LOSS	
	NET INCOME	NET LOSS		GAIN	LOSS
RESIDENTIAL RENTAL - 14-11 KINSBURY LN., LONDON UNITED KINGDOM	2,000.	0.		2,000.	
TOTALS	2,000.	0.		2,000.	

FORM 8582

SUMMARY OF PASSIVE ACTIVITIES

STATEMENT 9

R R E A NAME	FORM OR SCHEDULE	GAIN/LOSS	PRIOR YEAR C/O	NET GAIN/LOSS	UNALLOWED LOSS	ALLOWED LOSS
X RESIDENTIAL RENTAL - 14-11 KINSBURY LN., LONDON UNITED KINGDOM	SCH E	2,000.		2,000.		
TOTALS		2,000.		2,000.		
PRIOR YEAR CARRYOVERS ALLOWED DUE TO CURRENT YEAR NET ACTIVITY INCOME						
TOTAL						

FORM 1116

U.S. AND FOREIGN SOURCE INCOME SUMMARY
FOREIGN DIVIDEND INCOME

STATEMENT 10

DESCRIPTION	AMOUNT
BRITISH PETROLEUM	100.
TOTAL FOREIGN DIVIDEND INCOME	100.

DUAL-STATUS RETURN

Form **1040-NR**

U.S. Nonresident Alien Income Tax Return

OMB No. 1545-0074

▶ Go to www.irs.gov/Form1040NR for instructions and the latest information.

Department of the Treasury
Internal Revenue Service

For the year January 1-December 31, 2019, or other tax year

2019

beginning , 2019, and ending

Please print or type	Your first name and middle initial CHARLES	Last name STRAFFORD	Identifying number (see instr.) 000-33-4444
	Present home address (number and street or rural route). If you have a P.O. box, see instructions.		Apt. no. Check if: <input checked="" type="checkbox"/> Individual <input type="checkbox"/> Estate or Trust
	14-11 KINSBURY LN		
	City, town or post office, state, and ZIP code. If you have a foreign address, also complete spaces below. See instructions. LONDON		
Foreign country name UNITED KINGDOM		Foreign province/state/county	Foreign postal code

Filing Status Check only one box.	1 <input type="checkbox"/> Reserved	4 <input type="checkbox"/> Reserved
	2 <input type="checkbox"/> Single nonresident alien	5 <input checked="" type="checkbox"/> Married nonresident alien
	3 <input type="checkbox"/> Reserved	6 <input type="checkbox"/> Qualifying widow(er) (see instructions)
Child's name ▶		

Dependents If more than four dependents, see instructions and check here. <input type="checkbox"/>	7 Dependents:	(2) Dependent's	(3) Dependent's	(4) <input checked="" type="checkbox"/> if qualifies for (see instr.):	
	(1) First name Last name	identifying number	relationship to you	Child tax credit	Credit for other dependents
	JANET STRAFFORD	999-99-1234	DAUGHTER	X	

Income Effectively Connected With U.S. Trade/Business Attach Form(s) W-2, 1042-S, SSA-1042S, RRB-1042S, and 8288-A here. Also attach Form(s) 1099-R if tax was withheld.	8 Wages, salaries, tips, etc. Attach Form(s) W-2	STMT 4	8	175,000.
	9a Taxable interest		9a	
	b Tax-exempt interest. Do not include on line 9a	9b		
	10a Ordinary dividends		10a	190.
	b Qualified dividends (see instructions)	10b		
	11 Taxable refunds, credits, or offsets of state and local income taxes		11	
	12 Scholarship and fellowship grants. Attach Form(s) 1042-S or required statement (see instructions)		12	
	13 Business income or (loss). Attach Schedule C (Form 1040 or 1040-SR)		13	
	14 Capital gain or (loss). Attach Schedule D (Form 1040 or 1040-SR) if required. If not required, check here <input type="checkbox"/>		14	275,700.
	15 Other gains or (losses). Attach Form 4797		15	
	16a IRA distributions	16a	16b Taxable amount	16b
	17a Pensions and annuities	17a	17b Taxable amount	17b
	18 Rental real estate, royalties, partnerships, trusts, etc. Attach Schedule E (Form 1040 or 1040-SR)		18	2,000.
	19 Farm income or (loss). Attach Schedule F (Form 1040 or 1040-SR)		19	
20 Unemployment compensation		20		
21 Other income. List type and amount (see instr.)		21		
22 Total income exempt by a treaty from page 5, Schedule OI, Item L(1)(e)	22			
23 Combine the amounts in the far right col. for lines 8 through 21. This is your total effectively connected inc. ▶		23	1,202,890.	

Adjusted Gross Income	24 Educator expenses (see instructions)	24	
	25 Health savings account deduction. Attach Form 8889	25	
	26 Moving expenses for members of the Armed Forces. Attach Form 3903	26	
	27 Deductible part of self-employment tax. Attach Sch SE (Form 1040 or 1040-SR)	27	
	28 Self-employed SEP, SIMPLE, and qualified plans	28	
	29 Self-employed health insurance deduction (see instructions)	29	
	30 Penalty on early withdrawal of savings	30	
	31 Scholarship and fellowship grants excluded	31	
	32 IRA deduction (see instructions)	32	
	33 Student loan interest deduction (see instructions)	33	
	34 Add lines 24 through 33	34	
35 Adjusted Gross Income. Subtract line 34 from line 23 ▶	35	1,202,890.	

Tax and Credits	36 Reserved for future use	36	
	37 Itemized deductions from page 3, Schedule A, line 8	37	5,100.
	38 Qualified business income deduction. Attach Form 8995 or Form 8995-A	38	
	39 Exemptions for estates and trusts only (see instructions)	39	

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

Form **1040-NR** (2019)

Tax and Credits <i>(continued)</i>	40	Add lines 37 through 39	40	5,100.
	41	Taxable income. Subtract line 40 from line 35. If zero or less, enter -0-	41	1,197,790.
	42	Tax (see inst.). Check if any is from Form(s): a <input type="checkbox"/> 8814 b <input type="checkbox"/> 4972 c <input type="checkbox"/>	42	365,383.
	43	Alternative minimum tax (see instructions). Attach Form 6251	43	
	44	Excess advance premium tax credit repayment. Attach Form 8962	44	
	45	Add lines 42, 43, and 44	45	365,383.
	46	Foreign tax credit. Attach Form 1116 if required	46	40.
	47	Credit for child and dependent care expenses. Attach Form 2441	47	
	48	Retirement savings contributions credit. Attach Form 8880	48	
	49	Child tax credit and credit for other dependents (see instructions)	49	
	50	Residential energy credits. Attach Form 5695	50	
	51	Other credits from Form: a <input type="checkbox"/> 3800 b <input type="checkbox"/> 8801 c <input type="checkbox"/>	51	
	52	Add lines 46 through 51. These are your total credits	52	40.
53	Subtract line 52 from line 45. If zero or less, enter -0-	53	365,343.	

Other Taxes	54	Tax on income not effectively connected with a U.S. trade or business from page 4, Schedule NEC, line 15	54	12.
	55	Self-employment tax. Attach Schedule SE (Form 1040 or 1040-SR)	55	
	56	Unreported social security and Medicare tax from Form: a <input type="checkbox"/> 4137 b <input type="checkbox"/> 8919	56	
	57	Additional tax on IRAs, other qualified retirement plans, etc. Attach Form 5329 if required	57	
	58	Transportation tax (see instructions)	58	
	59a	Household employment taxes from Schedule H (Form 1040 or 1040-SR)	59a	
	59b	Repayment of first-time homebuyer credit from Form 5405. Attach Form 5405 if required	59b	
	60	Taxes from: a <input checked="" type="checkbox"/> Form 8959 b <input checked="" type="checkbox"/> Instructions; enter code(s) STATEMENT 6	60	11,010.
61	Total tax. Add lines 53 through 60	61	376,365.	

Payments	62	Federal income tax withheld from:		
	a	Form(s) W-2 and 1099	62a	31,000.
	b	Form(s) 8805	62b	
	c	Form(s) 8288-A	62c	
	d	Form(s) 1042-S	62d	24.
	63	2019 estimated tax payments and amount applied from 2018 return	63	
	64	Additional child tax credit. Attach Schedule 8812	64	
	65	Net premium tax credit. Attach Form 8962	65	
	66	Amount paid with request for extension to file (see instructions)	66	
	67	Excess social security and tier 1 RRTA tax withheld STMT 5	67	1,550.
	68	Credit for federal tax on fuels. Attach Form 4136	68	
69	Credits from Form: a <input type="checkbox"/> 2439 b <input type="checkbox"/> Res. c <input type="checkbox"/> 8885 d <input type="checkbox"/>	69		
70	Credit for amount paid with Form 1040-C	70		
71	Add lines 62a through 70. These are your total payments	71	32,574.	

Refund <small>Direct deposit? See instructions.</small>	72	If line 71 is more than line 61, subtract line 61 from line 71. This is the amount you overpaid	72	
	73a	Amount of line 72 you want refunded to you . If Form 8888 is attached, check here <input type="checkbox"/>	73a	
	b	Routing number <input type="text"/> c Type: <input type="checkbox"/> Checking <input type="checkbox"/> Savings		
	d	Account number <input type="text"/>		
	e	If you want your refund check mailed to an address outside the United States not shown on page 1, enter it here.		
74	Amount of line 72 you want applied to your 2020 estimated tax	74		

Amount You Owe	75	Amount you owe. Subtract line 71 from line 61. For details on how to pay, see instructions	75	343,791.
	76	Estimated tax penalty (see instructions)	76	

Third Party Designee	Do you want to allow another person to discuss this return with the IRS? See instructions <input type="checkbox"/> Yes. Complete below. <input type="checkbox"/> No		
	Designee's name <input type="text"/>	Phone no. <input type="text"/>	Personal identification number (PIN) <input type="text"/>

Sign Here <small>Keep a copy of this return for your records.</small>	Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.			
	Your signature <input type="text"/>	Date <input type="text"/>	Your occupation in the United States ENGINEER	If the IRS sent you an Identity Protection PIN, enter it here (see inst.) <input type="text"/>

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

Schedule OI - Other Information (see instructions)

Answer all questions

A Of what country or countries were you a citizen or national during the tax year? UNITED KINGDOM

B In what country did you claim residence for tax purposes during the tax year? UNITED STATES

C Have you ever applied to be a green card holder (lawful permanent resident) of the United States? [X] Yes [] No

D Were you ever: 1. A U.S. citizen? [] Yes [X] No

2. A green card holder (lawful permanent resident) of the United States? [X] Yes [] No

If you answer "Yes" to (1) or (2), see Pub. 519, chapter 4, for expatriation rules that apply to you.

E If you had a visa on the last day of the tax year, enter your visa type. If you did not have a visa, enter your U.S. immigration status on the last day of the tax year. NOT PRESENT IN U.S.-NO. U.S. IMMIGRATION STATUS

F Have you ever changed your visa type (nonimmigrant status) or U.S. immigration status? [X] Yes [] No

If you answered "Yes," indicate the date and nature of the change. 09/30/19 RELINQUISHED LPR STATUS

G List all dates you entered and left the United States during 2019. See instructions.

Note: If you are a resident of Canada or Mexico AND commute to work in the United States at frequent intervals, check the box for Canada or Mexico and skip to item H [] Canada [] Mexico

Table with 4 columns: Date entered United States mm/dd/yy, Date departed United States mm/dd/yy, Date entered United States mm/dd/yy, Date departed United States mm/dd/yy. Row 1: 10/01/19

H Give number of days (including vacation, nonworkdays, and partial days) you were present in the United States during: 2017 7, 2018 11, and 2019 273.

I Did you file a U.S. income tax return for any prior year? [X] Yes [] No. If "Yes," give the latest year and form number you filed. 2018 1040

J Are you filing a return for a trust? [] Yes [X] No. If "Yes," did the trust have a U.S. or foreign owner under the grantor trust rules, make a distribution or loan to a U.S. person, or receive a contribution from a U.S. person? [] Yes [] No

K Did you receive total compensation of \$250,000 or more during the tax year? [] Yes [X] No. If "Yes," did you use an alternative method to determine the source of this compensation? [] Yes [] No

L Income Exempt from Tax - If you are claiming exemption from income tax under a U.S. income tax treaty with a foreign country, complete (1) through (3) below. See Pub. 901 for more information on tax treaties.

1. Enter the name of the country, the applicable tax treaty article, the number of months in prior years you claimed the treaty benefit, and the amount of exempt income in the columns below. Attach Form 8833 if required. See instructions.

Table with 4 columns: (a) Country, (b) Tax treaty article, (c) Number of months claimed in prior tax years, (d) Amount of exempt income in current tax year.

(e) Total. Enter this amount on Form 1040-NR, line 22. Do not enter it on line 8 or line 12

2. Were you subject to tax in a foreign country on any of the income shown in 1(d) above? [] Yes [] No

3. Are you claiming treaty benefits pursuant to a Competent Authority determination? [] Yes [] No. If "Yes," attach a copy of the Competent Authority determination letter to your return.

M Check the applicable box if:

1. This is the first year you are making an election to treat income from real property located in the United States as effectively connected with a U.S. trade or business under section 871(d). See instructions []

2. You have made an election in a previous year that has not been revoked, to treat income from real property located in the United States as effectively connected with a U.S. trade or business under section 871(d). See instructions []

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	
b	Add Schedule 2, line 3, and line 12a and enter the total	12b	
13a	Child tax credit or credit for other dependents	13a	
b	Add Schedule 3, line 7, and line 13a and enter the total	13b	
14	Subtract line 13b from line 12b. If zero or less, enter -0-	14	
15	Other taxes, including self-employment tax, from Schedule 2, line 10	15	
16	Add lines 14 and 15. This is your total tax	16	
17	Federal income tax withheld from Forms W-2 and 1099	17	
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	
e	Add lines 18a through 18d. These are your total other payments and refundable credits	18e	
19	Add lines 17 and 18e. These are your total payments	19	
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	
Direct deposit? See instructions.	b Routing number <input type="text"/>	c Type: <input type="checkbox"/> Checking <input type="checkbox"/> Savings	
	d Account number <input type="text"/>		
	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	
	24 Estimated tax penalty (see instructions)	24	

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

Third Party Designee Do you want to allow another person (other than your paid preparer) to discuss this return with the IRS? See instructions

Yes. Complete below.
 No

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

Sign Here

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

Your signature	Date	Your occupation ENGINEER	If the IRS sent you an Identity Protection PIN, enter it here (see inst.) <input type="text"/>
Spouse's signature. If a joint return, both must sign.	Date	Spouse's occupation	If the IRS sent your spouse an Identity Protection PIN, enter it here (see inst.) <input type="text"/>

Phone no. Email address

Paid Preparer Use Only

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

Go to www.irs.gov/Form1040 for instructions and the latest information. Form **1040** (2019)

SCHEDULE 1
(Form 1040 or 1040-SR)

Additional Income and Adjustments to Income

OMB No. 1545-0074

2019
Attachment
Sequence No. **01**

Department of the Treasury
Internal Revenue Service

▶ **Attach to Form 1040 or 1040-SR.**

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

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

CHARLES STRAFFORD

Your social security number

000-33-4444

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

Yes No

Part I Additional Income

1	Taxable refunds, credits, or offsets of state and local income taxes	1	
2a	Alimony received	2a	
b	Date of original divorce or separation agreement (see instructions) ▶		
3	Business income or (loss). Attach Schedule C	3	
4	Other gains or (losses). Attach Form 4797	4	
5	Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E	5	2,000.
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	2,000.

Part II Adjustments to Income

10	Educator expenses	10	
11	Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106	11	
12	Health savings account deduction. Attach Form 8889	12	
13	Moving expenses for members of the Armed Forces. Attach Form 3903	13	
14	Deductible part of self-employment tax. Attach Schedule SE	14	
15	Self-employed SEP, SIMPLE, and qualified plans	15	
16	Self-employed health insurance deduction	16	
17	Penalty on early withdrawal of savings	17	
18a	Alimony paid	18a	
b	Recipient's SSN		
c	Date of original divorce or separation agreement (see instructions) ▶		
19	IRA deduction	19	
20	Student loan interest deduction	20	
21	Tuition and fees. Attach Form 8917	21	
22	Add lines 10 through 21. These are your adjustments to income . Enter here and on Form 1040 or 1040-SR, line 8a	22	

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

Schedule 1 (Form 1040 or 1040-SR) 2019

**STATEMENT OF U.S. RESIDENCY TERMINATION DATE
CLOSER CONNECTION STATEMENT UNDER REGULATION
SECTIONS 301.7701B-4(B) AND 301.7701B-8(B)(3)**

Form: 1040NR with 1040 Statement (Dual-Status return)
Tax Year: December 31, 2019

Name: CHARLES STRAFFORD
Address: 14-11 KINSBURY LN
LONDON
UNITED KINGDOM
Social Security Number: 000-33-4444
VISA number: B123456789
Country of passport issuance: U.K.
Passport number: UK123456789

For 2019, the taxpayer was a U.S resident alien under the substantial presence test. For 2020, the taxpayer will not be a U.S. resident at any time. Under Regulation Section 301.7701b-4(b)(2), where a taxpayer establishes that, for the remainder of the calendar year, the taxpayer's home was in a foreign country and he or she maintained a closer connection (within the meaning of Regulation Section 301.770(b)-2(d)) to that foreign country, the taxpayer's residency termination date is the last day the individual was physically present in the U.S.

As detailed below, the taxpayer meets the requirements of Regulation Section 301.7701b-4(b)(2), and hereby claims a residency termination date of 09302019 , 2019.

Information required by Regulation Section 301.7701b-8(b)(3):

- (i) First day the individual was present in the U.S. during the current year

- (ii) The last day the individual was present in the U.S. during the current year
09302019
- (iii) Dates of de minimis presence seeking to be excluded (if any)

- (iv) Facts to establish that the individual has maintained his or her tax home and a closer connection to a foreign country during periods of de minimis presence (if any)

- (v) Facts to establish that the individual has maintained his or her tax home and a closer connection to a foreign country following the individual's last day of presence in the U.S. at all times after the residency termination date noted above,
 - The taxpayer's tax home was located in:
LONDON
 - The taxpayer's principal place of business was located in:
LONDON
 - The taxpayer's primary and permanent abode was located in:
LONDON
 - The taxpayer's family was located in:
LONDON
 - The taxpayer's personal belongings (automobile(s), furniture, etc) were located in:
LONDON
 - The taxpayer's social, cultural, religious, and political organizations are located in:
LONDON
 - The taxpayer is registered to vote in:
LONDON

- The taxpayer's automobile(s) are registered in:
LONDON
- The taxpayer's drivers license was issued in:
LONDON
- The taxpayer's personal, financial, and legal documents are located in:
LONDON
- The taxpayer's routine personal banking was conducted in:
LONDON
- The taxpayer's primary investments were located in:
LONDON
- The taxpayer was subject to tax as a resident of:

- Other facts, if any, are attached.

Signature: _____
(Taxpayer)

(Date)

Under penalties of perjury, I declare that I have examined this statement, and, to the best of my knowledge and belief, it is true, correct and complete

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

2019
Attachment
Sequence No. **07**

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

Your social security number

CHARLES STRAFFORD

000 33 4444

Medical and Dental Expenses

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

1	Medical and dental expenses (see instructions)		1	
2	Enter amount from Form 1040 or 1040-SR, line 8b	2		
3	Multiply line 2 by 7.5% (0.075)		3	
4	Subtract line 3 from line 1. If line 3 is more than line 1, enter -0-			4

Taxes You Paid

5	State and local taxes.			
a	State and local income taxes or general sales taxes. You may include either income taxes or general sales taxes on line 5a, but not both. If you elect to include general sales taxes instead of income taxes, check this box <input type="checkbox"/>		5a	7,500.
b	State and local real estate taxes (see instructions)		5b	
c	State and local personal property taxes		5c	
d	Add lines 5a through 5c		5d	7,500.
e	Enter the smaller of line 5d or \$10,000 (\$5,000 if married filing separately)		5e	5,000.
6	Other taxes. List type and amount ▶		6	
7	Add lines 5e and 6		7	5,000.

Interest You Paid

Caution: Your mortgage interest deduction may be limited (see instructions).

8	Home mortgage interest and points. If you didn't use all of your home mortgage loan(s) to buy, build, or improve your home, see instructions and check this box <input type="checkbox"/>			
a	Home mortgage interest and points reported to you on Form 1098. See instructions if limited		8a	
b	Home mortgage interest not reported to you on Form 1098. See instructions if limited. If paid to the person from whom you bought the home, see instructions and show that person's name, identifying no., and address ▶		8b	
c	Points not reported to you on Form 1098. See instructions for special rules		8c	
d	Mortgage insurance premiums (see instructions)		8d	
e	Add lines 8a through 8d		8e	
9	Investment interest. Attach Form 4952 if required. See instructions		9	
10	Add lines 8e and 9		10	

Gifts to Charity

Caution: If you made a gift and got a benefit for it, see instructions.

11	Gifts by cash or check. If you made any gift of \$250 or more, see instructions		11	100.
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	100.

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	5,100.
18	If you elect to itemize deductions even though they are less than your standard deduction, check this box <input type="checkbox"/>			

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

Schedule A (Form 1040 or 1040-SR) 2019

919501 01-14-20

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**

CHARLES STRAFFORD

Your social security number

000 33 4444

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 ▶ _____

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

2 Add the amounts on line 1 **2**

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

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

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

Amount

1

2

3

4

Amount

Part II

Ordinary Dividends

5 List name of payer ▶ BRITISH PETROLEUM
EXXON MOBILE

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

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

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

100.
90.

5

6

190.

Part III

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

Foreign Accounts and Trusts

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

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 Yes No

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 Yes No

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

	Yes	No
7a	<input type="checkbox"/>	<input checked="" type="checkbox"/>
	<input type="checkbox"/>	<input type="checkbox"/>
8	<input type="checkbox"/>	<input checked="" type="checkbox"/>

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

CHARLES STRAFFORD

Your social security number

000 33 4444

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
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

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	2,250,850.	1,250,150.	<725,000.>	275,700.
10 Totals for all transactions reported on Form(s) 8949 with Box F checked				
11 Gain from Form 4797, Part I; long-term gain from Forms 2439 and 6252; and long-term gain or (loss) from Forms 4684, 6781, and 8824				11
12 Net long-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1				12
13 Capital gain distributions				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				15 275,700.

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

Schedule D (Form 1040) 2019

Part III Summary

<p>16 Combine lines 7 and 15 and enter the result</p> <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. <p>17 Are lines 15 and 16 both gains? <input checked="" type="checkbox"/> Yes. Go to line 18. <input type="checkbox"/> No. Skip lines 18 through 21, and go to line 22.</p> <p>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</p> <p>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</p> <p>20 Are lines 18 and 19 both zero or blank? <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). 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.</p> <p>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) </p> <p>Note: When figuring which amount is smaller, treat both amounts as positive numbers.</p> <p>22 Do you have qualified dividends on Form 1040 or 1040-SR, line 3a; or Form 1040-NR, line 10b? <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). <input type="checkbox"/> No. Complete the rest of Form 1040, 1040-SR, or 1040-NR.</p>	<p>16</p> <p>18</p> <p>19</p> <p>21</p>	<p>275,700.</p> <p>()</p>
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Schedule D (Form 1040 or 1040-SR) 2019

SCHEDULE E
Form 1040 or 1040-SR)

Supplemental Income and Loss

OMB No. 1545-0074

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

2019
Attachment
Sequence No. **13**

Department of the Treasury
Internal Revenue Service (99)

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

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

Name(s) shown on return

Your social security number

CHARLES STRAFFORD

000-33-4444

Part I Income or Loss From Rental Real Estate and Royalties Note: If you are in the business of renting personal property, use Schedule C (see instructions). If you are an individual, report farm rental income or loss from Form 4835 on page 2, line 40.

- A** Did you make any payments in 2019 that would require you to file Form(s) 1099? (see instructions) Yes No
B If "Yes," did you or will you file required Forms 1099? Yes No

1a Physical address of each property (street, city, state, ZIP code)
A 14-11 KINSBURY LN., LONDON UNITED KINGDOM

B
C

1b	Type of Property (from list below)	2	For each rental real estate property listed above, report the number of fair rental and personal use days. Check the QJV box only if you meet the requirements to file as a qualified joint venture. See instructions.	Fair Rental Days	Personal Use Days	QJV
				A	B	C
A	1			365		<input type="checkbox"/>
B						<input type="checkbox"/>
C						<input type="checkbox"/>

Type of Property:

- 1 Single Family Residence 3 Vacation/Short-Term Rental 5 Land 7 Self-Rental
 2 Multi-Family Residence 4 Commercial 6 Royalties 8 Other (describe)

Income:	Properties:	A	B	C
3 Rents received	3	18,000.		
4 Royalties received	4			
Expenses:				
5 Advertising	5			
6 Auto and travel (see instructions)	6			
7 Cleaning and maintenance	7			
8 Commissions	8			
9 Insurance	9			
10 Legal and other professional fees	10			
11 Management fees	11			
12 Mortgage interest paid to banks, etc. (see instructions)	12			
13 Other interest	13	12,000.		
14 Repairs	14			
15 Supplies	15			
16 Taxes	16	4,000.		
17 Utilities	17			
18 Depreciation expense or depletion	18			
19 Other (list) ▶	19			
20 Total expenses. Add lines 5 through 19	20	16,000.		
21 Subtract line 20 from line 3 (rents) and/or 4 (royalties). If result is a (loss), see instructions to find out if you must file Form 6198	21	2,000.		
22 Deductible rental real estate loss after limitation, if any, on Form 8582 (see instructions)	22			
23a Total of all amounts reported on line 3 for all rental properties	23a	18,000.		
b Total of all amounts reported on line 4 for all royalty properties	23b			
c Total of all amounts reported on line 12 for all properties	23c			
d Total of all amounts reported on line 18 for all properties	23d			
e Total of all amounts reported on line 20 for all properties	23e	16,000.		
24 Income. Add positive amounts shown on line 21. Do not include any losses	24			2,000.
25 Losses. Add royalty losses from line 21 and rental real estate losses from line 22. Enter total losses here	25			
26 Total rental real estate and royalty income or (loss). Combine lines 24 and 25. Enter the result here. If Parts II, III, IV, and line 40 on page 2 do not apply to you, also enter this amount on Schedule 1 (Form 1040 or 1040-SR), line 5, or Form 1040-NR, line 18. Otherwise, include this amount in the total on line 41 on page 2	26			2,000.

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

Schedule E (Form 1040 or 1040-SR) 2019

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.

Name **CHARLES STRAFFORD** Identifying number as shown on page 1 of your tax return **000-33-4444**

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 ▶ UK				
1a Gross income from sources within country shown above and of the type checked above: _____	18,100.			1a 18,100.
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)	16,000.			
3 Pro rata share of other deductions not definitely related:				
a Certain itemized deductions or standard deduction	5,000.			
b Other deductions (attach statement)				
c Add lines 3a and 3b	5,000.			
d Gross foreign source income	18,100.			
e Gross income from all sources	1,218,890.			
f Divide line 3d by line 3e014849576			
g Multiply line 3c by line 3f	74.			
4 Pro rata share of interest expense:				
a Home mortgage interest (use the Worksheet for Home Mortgage Interest in the instructions)				
b Other interest expense				
5 Losses from foreign sources				
6 Add lines 2, 3g, 4a, 4b, and 5	16,074.			6 16,074.
7 Subtract line 6 from line 1a. Enter the result here and on line 15, page 2				7 2,026.

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								
		In foreign currency				In U.S. dollars				
		Taxes withheld at source on:				(p) Other foreign taxes paid or accrued	Taxes withheld at source on:			(t) Other foreign taxes paid or accrued
	(l) Date paid or accrued	(m) Dividends	(n) Rents and royalties	(o) Interest			(q) Dividends	(r) Rents and royalties	(s) Interest	
A	06/30/19	40.				40.				40.
B										
C										
8 Add lines A through C, column (u). Enter the total here and on line 9, page 2										8 40.

LHA For Paperwork Reduction Act Notice, see instructions.

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	40.	
10 Carryback or carryover (attach detailed computation) (If your income was section 951A category income (box a above Part I), leave line 10 blank.)	10		
11 Add lines 9 and 10	11	40.	
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		40.
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	2,026.	
16 Adjustments to line 15	16		
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	2,026.	
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 SEE STATEMENT 8	18	1,071,106.	
Caution: If you figured your tax using the lower rates on qualified dividends or capital gains, see instructions.			
19 Divide line 17 by line 18. If line 17 is more than line 18, enter "1"	19		.00189
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		365,383.
Caution: If you are completing line 20 for separate category g (lump-sum distributions), see instructions.			
21 Multiply line 20 by line 19 (maximum amount of credit)	21		691.
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		40.

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		40.
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		40.

Initial and Annual Expatriation Statement

For calendar year 2019 or other tax year beginning _____, 2019, and ending _____

▶ Go to www.irs.gov/Form8854 for instructions and the latest information.

▶ Please print or type.

2019
Attachment
Sequence No. **112**

Department of the Treasury
Internal Revenue Service

Name **CHARLES STRAFFORD** Identifying number (see instructions) **000-33-4444**

Part I General Information. For all filers.

1 Mailing address and telephone number where you can be reached after expatriation 14-11 KINSBURY LN. LONDON, UNITED KINGDOM TEL: 011441234567

2 Address of principal foreign residence (if different from line 1) _____

3 Country of tax residence (if different from line 2) UNITED KINGDOM

4 Check the box that applies. See instructions.

Initial expatriation statement for persons who expatriated in 2019. Complete Part II.

Annual expatriation statement for persons who expatriated before 2019. Complete Part III.

5 Date of expatriation under section 877A(g)(3) for expatriating citizens and long-term residents. See instructions.

Citizen _____

Long-term resident 09/30/2019

Long-term resident with dual residency in a treaty country. Date commencing to be treated, for tax purposes, as a resident of the treaty country _____

6 List all countries (other than the United States) of which you are a citizen.

a Name of country UNITED KINGDOM

b Date you became a citizen of each country listed in line 6a 06/30/1975

7 How you became a U.S. citizen By birth By naturalization

8 Date you became a U.S. lawful permanent resident 12/31/2012

Part II Initial Expatriation Statement for Persons Who Expatriated in 2019

Section A Expatriation Information

1	Enter your U.S. income tax liability (after foreign tax credits) for the 5 tax years ending before the date of expatriation.				
	1st Year	2nd Year	3rd Year	4th Year	5th Year
	Before Expatriation	Before Expatriation	Before Expatriation	Before Expatriation	Before Expatriation
\$	<u>30,000.</u>	<u>25,000.</u>	<u>32,000.</u>	<u>27,000.</u>	<u>26,000.</u>

2 Enter your net worth on the date of your expatriation for tax purposes \$ 3,000,000.

3 Did you become at birth a U.S. citizen and a citizen of another country, and do you continue to be a citizen of, and taxed as a resident of, that other country? Yes No

4 If you answered "Yes" to question 3, have you been a resident of the United States for not more than 10 of the last 15 tax years? Yes No

5 Were you under age 18 1/2 on the date you expatriated and have you been a U.S. resident for not more than 10 years? Yes No

6 Do you certify under penalties of perjury that you have complied with all of your tax obligations for the 5 preceding tax years? See instructions Yes No

Section B Balance Sheet

List in U.S. dollars the fair market value and the U.S. adjusted basis of your assets and liabilities as of your expatriation date. For more details, see the separate instructions.

Assets	(a) Fair market value (FMV)	(b) U.S. adjusted basis
1 Cash, including bank deposits		
2 Marketable stock and securities issued by U.S. companies	400,000.	300,000.
3 Marketable stock and securities issued by foreign companies	350,000.	200,000.
4 Nonmarketable stock and securities issued by U.S. companies		
5 Nonmarketable stock and securities issued by foreign companies		
a Separately state stock issued by foreign companies that would be controlled foreign corporations if you were still a U.S. citizen or permanent resident. See instructions		
b Provide the name, address, and EIN, if any, of any such company		
6 Pensions from services performed in the United States		
7 Pensions from services performed outside the United States	750,000.	
8 Partnership interests. See instructions		
9 Assets held in trust. See instructions.		
10 Beneficial interests in trusts not included in line 9. See inst		
11 Intangibles used in the United States		
12 Intangibles used outside the United States		
13 Loans to U.S. persons		
14 Loans to foreign persons		
15 Real property located in the United States	1,500,000.	1,500,000.
16 Real property located outside the United States		
17 Business property located in the United States		
18 Business property located outside the United States		
19 Other assets. See instructions		
20 Total assets. Add lines 1 through 5 and lines 6 through 19. Don't include amounts on line 5a in this total	3,000,000.	2,000,000.
Liabilities	Amount	
21 Installment obligations		
22 Mortgages, etc.		
23 Other liabilities. See instructions		
24 Total liabilities. Add lines 21 through 23		
25 Net worth. Subtract line 24 from line 20, column (a)	3,000,000.	

Section C | **Property Owned on Date of Expatriation**

Don't complete Section C if:

- Your average net income tax liability for the 5 tax years immediately before expatriation (see line 1 in Section A) wasn't more than \$168,000, your net worth (see line 2 in Section A) was under \$2 million, and you checked "Yes" on line 6 in Section A;
- In Section A, you checked "Yes" on lines 3, 4, and 6; or
- In Section A, you checked "Yes" on lines 5 and 6.

1a Do you have any **eligible deferred compensation items**? Checking the "Yes" box is an irrevocable waiver of any right to claim any reduction in withholding for such eligible deferred compensation item under any treaty with the United States Yes No

b Do you have any **ineligible deferred compensation items**? If "Yes," you must include in income the present value of your account on the day before your expatriation date **SEE STATEMENT 13** Yes No

c Do you have any **specified tax deferred accounts**? If "Yes," you must include in income the entire account balance on the day before your expatriation date Yes No

d Do you have an interest in a **nongrantor trust**? Checking the "Yes" box is a waiver of any right to claim any reduction in withholding on any distribution from such trust under any treaty with the United States unless you make the election below Yes No

Check this box to elect under section 877A(f)(4)(B) to be treated as having received the value of your entire interest in the trust (as determined for purposes of section 877A) as of the day before your expatriation date. Attach a copy of your valuation letter ruling issued by the IRS. See instructions.

2 Recognition of gain or loss on the deemed sale of mark-to-market property. **Caution: Don't include in column (a) any property described on line 1a, 1b, 1c, or 1d.**

Complete column (g) only if you are deferring tax on gain from any property listed in column (a).

(a) Description of property	(b) Fair market value on day before date of expatriation	(c) Cost or other basis *	(d) Gain or (loss). Subtract (c) from (b)	(e) Gain after allocation of the exclusion amount (see instructions)	(f) Form or Schedule on which gain or loss is reported	(g) Amount of tax deferred (attach computations)
RESIDENTIAL REAL ESTATE	1,500,000.	750,000.	750,000.	STMT 14 206,250.	SCHEDULE D	0.
U.S. AND U.K. STOCKS	750,000.	500,000.	250,000.	68,750.	SCHEDULE D	0.
3 Total. Add the amounts in column (d) and column (e)			1,000,000.	275,000.		
4 Total tax deferred. Add the amounts in column (g). Enter here and on Part II, Section D, line 5						

* You must identify as "(h)(2)" any property for which you are making the special basis election under section 877A(h)(2). This election is irrevocable. See the instructions for Part II, Section C, line 2, column (c).

Section D Deferral of Tax

Election to defer tax. You can defer tax only if you have provided adequate security. Adequate security is described in the instructions.

1 Are you electing to defer tax under section 877A(b)?

Checking the "Yes" box is an irrevocable waiver of any right under any treaty of the United States that would prevent assessment or collection of any tax imposed because of section 877A

Yes No

If you checked the "Yes" box, continue to line 2. Otherwise, don't complete lines 2 through 5.

2 Enter the total tax you would have reported, absent the deferral election, on Form 1040 or 1040-SR, line 15, for the part of the year including the day before the expatriation date absent the deferral election	2	
3 Enter the total tax for the same part of the tax year determined without regard to the amounts attributable to section 877A(a). Attach computation	3	
4 Subtract line 3 from line 2. This is the amount of tax eligible for deferral	4	
5 Enter the total tax deferred from Part II, Section C, line 4, column (g)	5	
<ul style="list-style-type: none"> • If you are filing Form 1040 or 1040-SR, enter this amount in brackets to the left of the entry space for line 15. Identify as "EXP." • If you are filing Form 1040-NR, enter this amount in brackets to the left of the entry space for line 61. Identify as "EXP." 		

Part III Annual Expatriation Statement for Persons Who Expatriated Before 2019

- If you made an election to defer the payment of tax, complete line 1.
- If you have an item of eligible deferred compensation, complete line 2.
- If you have an interest in a nongrantor trust, complete line 3.

1 Complete columns (a), (b), and (c) for all property on which you deferred tax on a prior year Form 8854. Complete column (d) for any property you disposed of in 2019 and see the instructions for Part III.

(a) Description of property	(b) Amount of mark-to-market gain or (loss) reported on prior year Form 8854	(c) Amount of tax deferred on prior year Form 8854	(d) Date of disposition (if any)

Part III Annual Expatriation Statement for Persons Who Expatriated Before 2019 (continued)

2 Did you receive any distributions of eligible deferred compensation items for 2019? Yes No
If "Yes," enter the amount of distribution(s) and amount withheld at source, if any, below.

	Amount of distribution	Amount withheld at source, if any
1		
2		
3		

3 Did you receive any distributions from a nongrantor trust for 2019? Yes No
If "Yes," enter the amount of distribution(s) and amount withheld at source, if any, below.

	Amount of distribution	Amount withheld at source, if any
1		
2		
3		

Sign Here	Under penalties of perjury, I declare that I have examined this form, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than filer) is based on all information of which preparer has any knowledge.	
	Your signature	Date

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

FORM 8854 INELIGIBLE DEFERRED COMPENSATION ITEMS STATEMENT 1

DESCRIPTION OF PROPERTY	PRESENT VALUE ON DAY BEFORE EXPATRIATION
PENSION	750,000.

FORM 8854 MARK-TO-MARKET PROPERTY - EXCLUSION STATEMENT 2

(A) DESCRIPTION OF PROPERTY	(B) GAIN	(C) TOTAL GAIN FROM ALL PROPERTIES	(D) (B) DIVIDED BY (C)	(E) TOTAL EXCLUSION AMOUNT	(F) PROPERTY EXCLUSION (D) * (E)	(G) GAIN AFTER ALLOCATION OF EXCLUSION AMOUNT
RESIDENTIAL REAL ESTATE	750,000.	1,000,000.	.750000	725,000.	543,750.	206,250.
U.S. AND U.K. STOCKS	250,000.	1,000,000.	.250000	725,000.	181,250.	68,750.

FOOTNOTES

STATEMENT 3

FORM 8854 - STATEMENT

WITH RESPECT TO MY FOREIGN PENSION AS REPORTED ON FORM 1040, I IRREVOCABLY WAIVE ANY RIGHT TO CLAIM ANY REDUCTION IN WITHHOLDING FOR THIS ELIGIBLE DEFERRED COMPENSATION ITEM UNDER ANY TREATY WITH THE UNITED STATES.

FORM 1040NR		WAGES RECEIVED AND TAXES WITHHELD			STATEMENT 4	
T S EMPLOYER'S NAME	AMOUNT PAID	FEDERAL TAX WITHHELD	STATE TAX WITHHELD	CITY SDI TAX W/H	FICA TAX	MEDICARE TAX
T BOEING	25,000.	4,000.			1,550.	363.
T BOEING	150,000.	27,000.	7,500.		8,240.	2,175.
TOTALS	175,000.	31,000.	7,500.		9,790.	2,538.

FORM 1040NR		EXCESS SOCIAL SECURITY TAX WORKSHEET		STATEMENT 5	
		TAXPAYER	SPOUSE		
1. ADD ALL SOCIAL SECURITY TAX WITHHELD BUT NOT MORE THAN \$8,239.80 FOR EACH EMPLOYER (THIS TAX SHOULD BE SHOWN IN BOX 4 OF YOUR W-2 FORMS). ENTER THE TOTAL HERE		9,790.			
2. ENTER ANY UNCOLLECTED SOCIAL SECURITY TAX ON TIPS OR GROUP-TERM LIFE INSURANCE INCLUDED IN THE TOTAL ON FORM 1040NR, LN 60					
3. ADD LINES 1 AND 2		9,790.			
4. SOCIAL SECURITY TAX LIMIT		8,240.			
5. SUBTRACT LINE 4 FROM LINE 3. EXCESS SOCIAL SECURITY TAX INCLUDED IN FORM 1040NR LINE 67		1,550.			

FORM 1040NR

OTHER TAXES

STATEMENT 6

DESCRIPTION

AMOUNT

FROM FORM 8959
NIIT

450.
10,560.

TOTAL TO FORM 1040NR, LINE 60

11,010.

FORM 1040

WAGES RECEIVED AND TAXES WITHHELD

STATEMENT 7

T S EMPLOYER'S NAME	AMOUNT PAID	FEDERAL TAX WITHHELD	STATE TAX WITHHELD	CITY SDI TAX W/H	FICA TAX	MEDICARE TAX
T BOEING	150,000.	27,000.	7,500.		8,240.	2,175.
TOTALS	150,000.	27,000.	7,500.		8,240.	2,175.

FORM 1116

WORLDWIDE CAPITAL GAINS
WORKSHEET FOR LINE 18

STATEMENT 8

1	ENTER THE AMOUNT FROM FORM 1040, LINE 11B. IF YOU ARE A NONRESIDENT ALIEN, ENTER THE AMOUNT FROM FORM 1040NR, LINE 41		1,197,790.
2	ENTER WORLDWIDE 28% GAINS		
3	MULTIPLY LINE 2 BY 0.2432		
4	ENTER WORLDWIDE 25% GAINS		
5	MULTIPLY LINE 4 BY 0.3243		
6	ENTER WORLDWIDE 20% GAINS AND QUALIFIED DIVIDENDS	275,700.	
7	MULTIPLY LINE 6 BY 0.4595	126,684.	
8	ENTER WORLDWIDE 15% GAINS AND QUALIFIED DIVIDENDS		
9	MULTIPLY LINE 8 BY 0.5946		
10	ENTER WORLDWIDE 0% GAINS AND QUALIFIED DIVIDENDS		
11	ADD LINES 3, 5, 7, 9 AND 10		126,684.
12	SUBTRACT LINE 11 FROM LINE 1. ENTER THE RESULT HERE AND ON FORM 1116, LINE 18		1,071,106.

FORM 6251

PASSIVE ACTIVITIES

STATEMENT 9

NAME OF ACTIVITY	FORM	NET INCOME (LOSS)		ADJUSTMENT
		AMT	REGULAR	
RESIDENTIAL RENTAL - SCH E 14-11 KINSBURY LN., LONDON UNITED KINGDOM		2,000.	2,000.	
TOTAL TO FORM 6251, LINE 2M				

FORM 1116 ALTERNATIVE MINIMUM TAX FOREIGN TAX CREDIT STATEMENT 10
 WORLDWIDE CAPITAL GAINS
 WORKSHEET FOR LINE 18

1	ENTER THE AMOUNT FROM FORM 6251, LINE 4		1,258,640.
2	ENTER WORLDWIDE 25% GAINS		
3	MULTIPLY LINE 2 BY 0.1071		
4	ENTER WORLDWIDE 20% GAINS AND QUALIFIED DIVIDENDS	275,700.	
5	MULTIPLY LINE 4 BY 0.2857	78,767.	
6	ENTER WORLDWIDE 15% GAINS AND QUALIFIED DIVIDENDS		
7	MULTIPLY LINE 6 BY 0.4643		
8	ENTER WORLDWIDE 0% GAINS AND QUALIFIED DIVIDENDS		
9	ADD LINES 3, 5, 7 AND 8		78,767.
10	SUBTRACT LINE 9 FROM LINE 1. ENTER THE RESULT HERE AND ON FORM 1116 AMT, LINE 18		1,179,873.

FORM 8582 ACTIVE RENTAL OF REAL ESTATE - WORKSHEET 1 STATEMENT 11

NAME OF ACTIVITY	CURRENT YEAR		PRIOR YEAR UNALLOWED LOSS	OVERALL GAIN OR LOSS	
	NET INCOME	NET LOSS		GAIN	LOSS
RESIDENTIAL RENTAL - 14-11 KINSBURY LN., LONDON UNITED KINGDOM	2,000.	0.		2,000.	
TOTALS	2,000.	0.		2,000.	