

# Installment Agreement

(See Instructions on the back of this page)

Name and address of taxpayer(s) SEIT HA YAP 10355 ROSEMOUNT DRIVE RENO, NV 89521	Social Security or Employer Identification Number (SSN/EIN) (Taxpayer) 087-76-3580 (Spouse) <hr/> Your telephone numbers (including area code) (Home) (Work, cell or business) <hr/> For assistance, call: 1-800-829-3903 (Individual - Self-Employed/Business Owners, Businesses), or 1-800-829-7650 (Individuals - Wage Earners) Or write _____ (City, State, and ZIP Code)
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Submit a new Form W-4 to your employer to increase your withholding.

Kinds of taxes (form numbers) FORM 1040	Tax periods 2018-2019 2022-2023	Amount owed as of 04/16/2024 \$ 23,998
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I / We agree to pay the federal taxes shown above, PLUS PENALTIES AND INTEREST PROVIDED BY LAW, as follows  
 \$ 1,000 on 06/15/2024 and \$ 1,000 on the 15th of each month thereafter

I / We also agree to increase or decrease the above installment payments as follows:

Date of increase (or decrease)	Amount of increase (or decrease)	New installment payment amount

The terms of this agreement are provided on the back of this page. Please review them thoroughly.

By initialing here and my signature below, I agree to the terms of this agreement, as provided in this form, if it is approved by the Internal Revenue Service.

Additional Conditions / Terms (To be completed by IRS)	By signing and submitting this form, I authorize the IRS to contact third parties and to disclose my tax information to third parties in order to process and administer this agreement over its duration.
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**DIRECT DEBIT** — Attach a voided check or complete this part only if you choose to make payments by direct debit. Read the instructions on the back of this page.

a. Routing number 

1	2	2	4	0	0	7	2	4
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b. Account number 

5	0	1	0	1	8	4	6	3	8	9	5				
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I authorize the U.S. Treasury and its designated Financial Agent to initiate a monthly ACH debit (electronic withdrawal) entry to the financial institution account indicated for payments of my federal taxes owed, and the financial institution to debit the entry to this account. This authorization is to remain in full force and effect until I notify the Internal Revenue Service to terminate the authorization. If I wish to stop payment under my direct debit installment agreement, I may do so by contacting my financial institution either orally or in writing at least three (3) business days before the next scheduled electronic funds transfer. Alternatively, if there are at least fourteen (14) business days before the next scheduled electronic funds transfer, I may contact the Internal Revenue Service at the applicable toll-free number listed above. I also authorize the financial institutions involved in the processing of the electronic payments of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payments.

**Debit Payments Self-Identifier**

If you are unable to make electronic payments through a debit instrument (debit payments) by providing your banking information in a. and b. above, please check the box below:

I am unable to make debit payments

**Note:** Not checking this box indicates that you are able but choosing not to make debit payments. See Instructions to Taxpayer below for more details.

Your signature	Date	Title (if Corporate Officer or Partner)	Spouse's signature (if a joint liability)	Date
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**FOR IRS USE ONLY**

AGREEMENT LOCATOR NUMBER: \_ \_ \_ \_ \_

Check the appropriate boxes:

- |   |  |
|---|--|
| <input type="checkbox"/> RSI "1" no further review      | <input type="checkbox"/> AI "0" Not a PPIA       |
| <input type="checkbox"/> RSI "5" PPIA IMF 2 year review | <input type="checkbox"/> AI "1" Field Asset PPIA |
| <input type="checkbox"/> RSI "6" PPIA BMF 2 year review | <input type="checkbox"/> AI "2" All other PPIAs  |

Agreement Review Cycle \_ \_ \_ \_ \_ Earliest CSED \_ \_ \_ \_ \_

Check box if pre-assessed modules included

Originator's ID number \_ \_ \_ \_ \_ Originator Code \_ \_ \_ \_ \_

Name \_ \_ \_ \_ \_ Title \_ \_ \_ \_ \_

**A NOTICE OF FEDERAL TAX LIEN (Check one box below)**

- HAS ALREADY BEEN FILED
- WILL BE FILED IMMEDIATELY
- WILL BE FILED WHEN TAX IS ASSESSED
- MAY BE FILED IF THIS AGREEMENT DEFAULTS

NOTE: A NOTICE OF FEDERAL TAX LIEN WILL NOT BE FILED ON ANY PORTION OF YOUR LIABILITY WHICH REPRESENTS AN INDIVIDUAL SHARED RESPONSIBILITY PAYMENT UNDER THE AFFORDABLE CARE ACT.

Agreement examined or approved by (Signature, title, function)	Date
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25500.

▼ Detach Here and Mail With Your Payment and Return ▼

Department of the Treasury  
Internal Revenue Service

2019

Form 1040-V Payment Voucher

- Use this voucher when making a payment with Form 1040
- Do not staple this voucher or your payment to Form 1040
- Make your check or money order payable to the "United States Treasury"
- Write your Social Security Number (SSN) on your check or money order

Amount you are paying by check or money order ▶	Dollars 1,254
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1045

SEIT HA YAP  
4032 KIETZKE LN  
RENO NV 89502

Internal Revenue Service  
PO Box 802501  
Cincinnati OH 45280-2501

2019 TAX

087763580 JR YAP 30 0 201912 610

**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 SEIT HA	Last name YAP	Your social security number 087-76-3580
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. 4032 KIETZKE LN		Apt. no.
City, town or post office, state, and ZIP code. If you have a foreign address, also complete spaces below (see instructions). RENO NV 89502		<b>Presidential Election Campaign</b> Check here if you, or your spouse if filing jointly, want \$3 to go to this fund. Checking a box below will not change your tax or refund. <input type="checkbox"/> You <input type="checkbox"/> Spouse
Foreign country name	Foreign province/state/country	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
				<input type="checkbox"/>	<input type="checkbox"/>
				<input type="checkbox"/>	<input type="checkbox"/>
				<input type="checkbox"/>	<input type="checkbox"/>
				<input type="checkbox"/>	<input type="checkbox"/>

<b>1</b> Wages, salaries, tips, etc. Attach Form(s) W-2 . . . . .		<b>1</b>	
<b>2a</b> Tax-exempt interest . . . . .	<b>2a</b>	<b>2b</b> Taxable interest. Attach Sch. B if required . . . . .	
<b>3a</b> Qualified dividends . . . . .	<b>3a</b>	<b>3b</b> Ordinary dividends. Attach Sch. B if required . . . . .	
<b>4a</b> IRA distributions . . . . .	<b>4a</b>	<b>4b</b> Taxable amount . . . . .	
<b>c</b> Pensions and annuities . . . . .	<b>4c</b>	<b>4d</b> Taxable amount . . . . .	
<b>5a</b> Social security benefits . . . . .	<b>5a</b>	<b>5b</b> Taxable amount . . . . .	
<b>6</b> Capital gain or (loss). Attach Schedule D if required. If not required, check here . . . . .		<input type="checkbox"/>	<b>6</b>
<b>7a</b> Other income from Schedule 1, line 9 . . . . .			<b>7a</b> 233,079
<b>b</b> Add lines 1, 2b, 3b, 4b, 4d, 5b, 6, and 7a. This is your <b>total income</b> . . . . .			<b>7b</b> 233,079
<b>8a</b> Adjustments to income from Schedule 1, line 22 . . . . .			<b>8a</b> 473
<b>b</b> Subtract line 8a from line 7b. This is your <b>adjusted gross income</b> . . . . .			<b>8b</b> 232,606
<b>9</b> <b>Standard deduction or itemized deductions</b> (from Schedule A) . . . . .	<b>9</b> 229,224		
<b>10</b> Qualified business income deduction. Attach Form 8995 or Form 8995-A . . . . .	<b>10</b> 676		
<b>11a</b> Add lines 9 and 10 . . . . .			<b>11a</b> 229,900
<b>b</b> <b>Taxable income.</b> Subtract line 11a from line 8b. If zero or less, enter -0- . . . . .			<b>11b</b> 2,706

**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.

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



**SCHEDULE 1**  
(Form 1040 or 1040-SR)

Department of the Treasury  
Internal Revenue Service

**Additional Income and Adjustments to Income**

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

OMB No. 1545-0074

**2019**  
Attachment  
Sequence No. **01**

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

SEIT HA YAP

Your social security number

087-76-3580

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	6,699
4	Other gains or (losses). Attach Form 4797 . . . . .	4	
5	Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E . . . . .	5	
6	Farm income or (loss). Attach Schedule F . . . . .	6	
7	Unemployment compensation . . . . .	7	
8	Other income. List type and amount ▶ <u>GAMBLING WINNINGS</u> . . . . .	8	226,380
9	Combine lines 1 through 8. Enter here and on Form 1040 or 1040-SR, line 7a . . . . .	9	233,079

**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	473
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 <b>adjustments to income</b> . Enter here and on Form 1040 or 1040-SR, line 8a . . . . .	22	473

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)**

**Additional Taxes**

OMB No. 1545-0074

**2019**  
Attachment  
Sequence No. **02**

Department of the Treasury  
Internal Revenue Service

▶ Attach to Form 1040 or 1040-SR.

▶ Go to [www.irs.gov/Form1040](http://www.irs.gov/Form1040) for instructions and the latest information.

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

Your social security number

SEIT HA YAP

087-76-3580

**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	

**Part II Other Taxes**

4	Self-employment tax. Attach Schedule SE . . . . .	4	946
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	
b	Repayment of first-time homebuyer credit from Form 5405. Attach Form 5405 if required . . . . .	7b	
8	Taxes from: a <input type="checkbox"/> Form 8959 b <input type="checkbox"/> Form 8960 c <input type="checkbox"/> Instructions; enter code(s) . . . . .	8	
9	Section 965 net tax liability installment from Form 965-A . . . . .	9	
10	Add lines 4 through 8. These are your <b>total other taxes</b> . Enter here and on Form 1040 or 1040-SR, line 15 . . . . .	10	946

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

Schedule 2 (Form 1040 or 1040-SR) 2019

BCA



**Itemized Deductions**

Go to [www.irs.gov/ScheduleA](http://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.

Name(s) shown on Form 1040 or 1040-SR: SEIT HA YAP  
 Your social security number: 087-76-3580

<b>Medical and Dental Expenses</b>	<b>1</b>	Medical and dental expenses (see instructions)	<b>1</b>	
	<b>2</b>	Enter amount from Form 1040 or 1040-SR, line 8b	<b>2</b>	232,606
	<b>3</b>	Multiply line 2 by 7.5% (0.075)	<b>3</b>	17,445
	<b>4</b>	Subtract line 3 from line 1. If line 3 is more than line 1, enter -0-	<b>4</b>	

<b>Taxes You Paid</b>	<b>5</b>	State and local taxes.		
	<b>a</b>	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 checked="" type="checkbox"/>	<b>5a</b>	1,853
	<b>b</b>	State and local real estate taxes (see instructions)	<b>5b</b>	
	<b>c</b>	State and local personal property taxes	<b>5c</b>	
	<b>d</b>	Add lines 5a through 5c	<b>5d</b>	1,853
	<b>e</b>	Enter the smaller of line 5d or \$10,000 (\$5,000 if married filing separately)	<b>5e</b>	1,853
	<b>6</b>	Other taxes. List type and amount DMV	<b>6</b>	291
<b>7</b>	Add lines 5e and 6	<b>7</b>	2,144	

<b>Interest You Paid</b> Caution: Your mortgage interest deduction may be limited (see instructions).	<b>8</b>	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"/>		
	<b>a</b>	Home mortgage interest and points reported to you on Form 1098. See instructions if limited	<b>8a</b>	
	<b>b</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		
	Name			
	Address			
	TIN		<b>8b</b>	
	<b>c</b>	Points not reported to you on Form 1098. See instructions for special rules	<b>8c</b>	
	<b>d</b>	Mortgage insurance premiums (see instructions)	<b>8d</b>	
	<b>e</b>	Add lines 8a through 8d	<b>8e</b>	
	<b>9</b>	Investment interest. Attach Form 4952 if required. See instructions	<b>9</b>	
<b>10</b>	Add lines 8e and 9	<b>10</b>		

<b>Gifts to Charity</b> Caution: If you made a gift and got a benefit for it, see instructions.	<b>11</b>	Gifts by cash or check. If you made any gift of \$250 or more, see instructions	<b>11</b>	250
	<b>12</b>	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	<b>12</b>	450
	<b>13</b>	Carryover from prior year	<b>13</b>	
	<b>14</b>	Add lines 11 through 13	<b>14</b>	700

<b>Casualty and Theft Losses</b>	<b>15</b>	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	<b>15</b>	
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<b>Other Itemized Deductions</b>	<b>16</b>	Other—from list in instructions. List type and amount GAMBLING LOSSES	<b>16</b>	226,380
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<b>Total Itemized Deductions</b>	<b>17</b>	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	<b>17</b>	229,224
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<b>18</b>	If you elect to itemize deductions even though they are less than your standard deduction, check this box <input type="checkbox"/>		
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Name of person with self-employment income (as shown on Form 1040, 1040-SR, or 1040-NR)

Social security number of person with self-employment income

087-76-3580

SEIT HA YAP

**Section B—Long Schedule SE**

**Part I Self-Employment Tax**

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

<p><b>A</b> If you are a minister, member of a religious order, or Christian Science practitioner and you filed Form 4361, but you had \$400 or more of other net earnings from self-employment, check here and continue with Part I <input type="checkbox"/></p>		
1 a	Net farm profit or (loss) from Schedule F, line 34, and farm partnerships, Schedule K-1 (Form 1065), box 14, code A. <b>Note:</b> Skip lines 1a and 1b if you use the farm optional method (see instructions).	1a
b	If you received social security retirement or disability benefits, enter the amount of Conservation Reserve Program payments included on Schedule F, line 4b, or listed on Schedule K-1 (Form 1065), box 20, code AH.	1b ( )
2	Net profit or (loss) from Schedule C, line 31; and Schedule K-1 (Form 1065), box 14, code A (other than farming). Ministers and members of religious orders, see instructions for types of income to report on this line. See instructions for other income to report. <b>Note:</b> Skip this line if you use the nonfarm optional method (see instructions).	2 6,699
3	Combine lines 1a, 1b, and 2	3 6,699
4 a	If line 3 is more than zero, multiply line 3 by 92.35% (0.9235). Otherwise, enter amount from line 3. <b>Note:</b> If line 4a is less than \$400 due to Conservation Reserve Program payments on line 1b, see instructions.	4a 6,187
b	If you elect one or both of the optional methods, enter the total of lines 15 and 17 here	4b
c	Combine lines 4a and 4b. If less than \$400, stop; you don't owe self-employment tax. <b>Exception:</b> If less than \$400 and you had church employee income, enter -0- and continue	4c 6,187
5 a	Enter your church employee income from Form W-2. See instructions for definition of church employee income	5a
b	Multiply line 5a by 92.35% (0.9235). If less than \$100, enter -0-	5b
6	Add lines 4c and 5b	6 6,187
7	Maximum amount of combined wages and self-employment earnings subject to social security tax or the 6.2% portion of the 7.65% railroad retirement (tier 1) tax for 2019	7 132,900
8 a	Total social security wages and tips (total of boxes 3 and 7 on Form(s) W-2) and railroad retirement (tier 1) compensation. If \$132,900 or more, skip lines 8b through 10, and go to line 11	8a
b	Unreported tips subject to social security tax (from Form 4137, line 10)	8b
c	Wages subject to social security tax (from Form 8919, line 10)	8c
d	Add lines 8a, 8b, and 8c	8d
9	Subtract line 8d from line 7. If zero or less, enter -0- here and on line 10 and go to line 11	9 132,900
10	Multiply the smaller of line 6 or line 9 by 12.4% (0.124)	10 767
11	Multiply line 6 by 2.9% (0.029)	11 179
12	<b>Self-employment tax.</b> Add lines 10 and 11. Enter here and on Schedule 2 (Form 1040 or 1040-SR), line 4, or Form 1040-NR, line 55	12 946
13	<b>Deduction for one-half of self-employment tax.</b> Multiply line 12 by 50% (0.50). Enter the result here and on Schedule 1 (Form 1040 or 1040-SR), line 14, or Form 1040-NR, line 27	13 473

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

<p><b>Farm Optional Method.</b> You may use this method only if (a) your gross farm income<sup>1</sup> wasn't more than \$8,160, or (b) your net farm profits<sup>2</sup> were less than \$5,891.</p>		
14	Maximum income for optional methods	14 5,440
15	Enter the smaller of: two-thirds (2/3) of gross farm income <sup>1</sup> (not less than zero) or \$5,440. Also include this amount on line 4b above	15
<p><b>Nonfarm Optional Method.</b> You may use this method only if (a) your net nonfarm profits<sup>3</sup> were less than \$5,891 and also less than 72.189% of your gross nonfarm income,<sup>4</sup> and (b) you had net earnings from self-employment of at least \$400 in 2 of the prior 3 years. <b>Caution:</b> You may use this method no more than five times.</p>		
16	Subtract line 15 from line 14	16
17	Enter the smaller of: two-thirds (2/3) of gross nonfarm income <sup>4</sup> (not less than zero) or the amount on line 16. Also include this amount on line 4b above	17

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

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

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

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

**Qualified Business Income Deduction  
Simplified Computation**

Department of the Treasury  
Internal Revenue Service

▶ Attach to your tax return.

▶ Go to [www.irs.gov/Form8995](http://www.irs.gov/Form8995) for instructions and the latest information.

Attachment  
Sequence No. **55**

Name(s) shown on return

Your taxpayer identification number

SEIT HA YAP

087-76-3580

1	(a) Trade, business, or aggregation name	(b) Taxpayer identification number	(c) Qualified business income or (loss)
i	CLINICAL MASSAGE & FAX EAST & LOTUS	45-4601620	6,226
ii			
iii			
iv			
v			

2	Total qualified business income or (loss). Combine lines 1i through 1v, column (c) . . . . .	6,226	
3	Qualified business net (loss) carryforward from the prior year . . . . .	( )	
4	Total qualified business income. Combine lines 2 and 3. If zero or less, enter -0- . . . . .	6,226	
5	Qualified business income component. Multiply line 4 by 20% (0.20) . . . . .		1,245
6	Qualified REIT dividends and publicly traded partnership (PTP) income or (loss) (see instructions) . . . . .		
7	Qualified REIT dividends and qualified PTP (loss) carryforward from the prior year . . . . .	( )	
8	Total qualified REIT dividends and PTP income. Combine lines 6 and 7. If zero or less, enter -0- . . . . .		
9	REIT and PTP component. Multiply line 8 by 20% (0.20) . . . . .		
10	Qualified business income deduction before the income limitation. Add lines 5 and 9 . . . . .		1,245
11	Taxable income before qualified business income deduction . . . . .	3,382	
12	Net capital gain (see instructions) . . . . .		
13	Subtract line 12 from line 11. If zero or less, enter -0- . . . . .	3,382	
14	Income limitation. Multiply line 13 by 20% (0.20) . . . . .		676
15	Qualified business income deduction. Enter the lesser of line 10 or line 14. Also enter this amount on the applicable line of your return . . . . . ▶		676
16	Total qualified business (loss) carryforward. Combine lines 2 and 3. If greater than zero, enter -0- . . . . .		( )
17	Total qualified REIT dividends and PTP (loss) carryforward. Combine lines 6 and 7. If greater than zero, enter -0- . . . . .		( )

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





**SCHEDULE-C**  
**(Form 1040 or 1040-SR)**

**Profit or Loss From Business**

(Sole Proprietorship)

OMB No. 1545-0074

**2019**  
Attachment  
Sequence No. **09**

Department of the Treasury  
Internal Revenue Service (99)

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

Name of proprietor <b>SEIT HA YAP</b>		Social security number (SSN) 087-76-3580
<b>A</b> Principal business or profession, including product or service (see instructions) <b>MASSAGE</b>		<b>B</b> Enter code from instructions ▶ 621399
<b>C</b> Business name. If no separate business name, leave blank. <b>CLINICAL MESSAGE &amp; FAX EAST &amp; LOTUS MESSAGE</b>		<b>D</b> Employer ID number (EIN) (see instr.) 45-4601620
<b>E</b> Business address (including suite or room no.) ▶ <b>4775 DURANGO STE 104</b> City, town or post office, state, and ZIP code <b>LAS VEGAS NV 89147</b>		
<b>F</b> Accounting method: (1) <input checked="" type="checkbox"/> Cash (2) <input type="checkbox"/> Accrual (3) <input type="checkbox"/> Other (specify) ▶		
<b>G</b> Did you "materially participate" in the operation of this business during 2019? If "No," see instructions for limit on losses . . . . .		<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
<b>H</b> If you started or acquired this business during 2019, check here . . . . .		<input type="checkbox"/>
<b>I</b> Did you make any payments in 2019 that would require you to file Form(s) 1099? (see instructions) . . . . .		<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
<b>J</b> If "Yes," did you or will you file required Forms 1099? . . . . .		<input type="checkbox"/> Yes <input type="checkbox"/> No

**Part I Income**

<b>1</b> Gross receipts or sales. See instructions for line 1 and check the box if this income was reported to you on Form W-2 and the "Statutory employee" box on that form was checked . . . . .	<b>1</b>	12,000
<b>2</b> Returns and allowances . . . . .	<b>2</b>	
<b>3</b> Subtract line 2 from line 1 . . . . .	<b>3</b>	12,000
<b>4</b> Cost of goods sold (from line 42) . . . . .	<b>4</b>	
<b>5</b> Gross profit. Subtract line 4 from line 3 . . . . .	<b>5</b>	12,000
<b>6</b> Other income, including federal and state gasoline or fuel tax credit or refund (see instructions) . . . . .	<b>6</b>	
<b>7</b> Gross income. Add lines 5 and 6 . . . . .	<b>7</b>	12,000

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

<b>8</b> Advertising . . . . .	<b>8</b>		<b>18</b>	<b>Office expense</b> (see instructions) . . . . .	<b>18</b>	259
<b>9</b> Car and truck expenses (see instructions) . . . . .	<b>9</b>	3,265	<b>19</b>	<b>Pension and profit-sharing plans</b> . . . . .	<b>19</b>	
<b>10</b> Commissions and fees . . . . .	<b>10</b>		<b>20</b>	<b>Rent or lease</b> (see instructions):	<b>20</b>	
<b>11</b> Contract labor (see instructions) . . . . .	<b>11</b>		<b>20a</b>	<b>a</b> Vehicles, machinery, and equipment . . . . .	<b>20a</b>	
<b>12</b> Depletion . . . . .	<b>12</b>		<b>20b</b>	<b>b</b> Other business property . . . . .	<b>20b</b>	
<b>13</b> Depreciation and section 179 expense deduction (not included in Part III) (see instructions) . . . . .	<b>13</b>		<b>21</b>	<b>Repairs and maintenance</b> . . . . .	<b>21</b>	
<b>14</b> Employee benefit programs (other than on line 19) . . . . .	<b>14</b>		<b>22</b>	<b>Supplies</b> (not included in Part III) . . . . .	<b>22</b>	371
<b>15</b> Insurance (other than health) . . . . .	<b>15</b>		<b>23</b>	<b>Taxes and licenses</b> . . . . .	<b>23</b>	200
<b>16</b> Interest (see instructions):			<b>24</b>	<b>Travel and meals:</b>	<b>24</b>	
<b>a</b> Mortgage (paid to banks, etc.) . . . . .	<b>16a</b>		<b>24a</b>	<b>a</b> Travel . . . . .	<b>24a</b>	
<b>b</b> Other . . . . .	<b>16b</b>		<b>24b</b>	<b>b</b> Deductible meals (see instructions) . . . . .	<b>24b</b>	231
<b>17</b> Legal and professional services . . . . .	<b>17</b>		<b>25</b>	<b>Utilities</b> . . . . .	<b>25</b>	
			<b>26</b>	<b>Wages</b> (less employment credits) . . . . .	<b>26</b>	
			<b>27a</b>	<b>Other expenses</b> (from line 48) . . . . .	<b>27a</b>	975
			<b>27b</b>	<b>b</b> Reserved for future use . . . . .	<b>27b</b>	

<b>28</b> Total expenses before expenses for business use of home. Add lines 8 through 27a . . . . .	<b>28</b>	5,301
<b>29</b> Tentative profit or (loss). Subtract line 28 from line 7 . . . . .	<b>29</b>	6,699

**30** Expenses for business use of your home. Do not report these expenses elsewhere. Attach Form 8829 unless using the simplified method (see instructions).  
**Simplified method filers only:** enter the total square footage of: (a) your home: \_\_\_\_\_ and (b) the part of your home used for business: \_\_\_\_\_. Use the Simplified Method Worksheet in the instructions to figure the amount to enter on line 30. . . . .

**31** Net profit or (loss). Subtract line 30 from line 29.  
 • If a profit, enter on both **Schedule 1 (Form 1040 or 1040-SR), line 3** (or **Form 1040-NR, line 13**) and on **Schedule SE, line 2**. (If you checked the box on line 1, see instructions). Estates and trusts, enter on **Form 1041, line 3**.  
 • If a loss, you must go to line 32.

**32** If you have a loss, check the box that describes your investment in this activity (see instructions).  
 • If you checked 32a, enter the loss on both **Schedule 1 (Form 1040 or 1040-SR), line 3** (or **Form 1040-NR, line 13**) and on **Schedule SE, line 2**. (If you checked the box on line 1, see the line 31 instructions). Estates and trusts, enter on **Form 1041, line 3**.  
 • If you checked 32b, you must attach **Form 6198**. Your loss may be limited.

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



<b>12a</b>	Tax (see inst.) Check if any from Form(s): 1 <input type="checkbox"/> 8814 2 <input type="checkbox"/> 4972 3 <input type="checkbox"/>	<b>12a</b>	271	
<b>b</b>	Add Schedule 2, line 3, and line 12a and enter the total			<b>12b</b> 271
<b>13a</b>	Child tax credit or credit for other dependents	<b>13a</b>		
<b>b</b>	Add Schedule 3, line 7, and line 13a and enter the total			<b>13b</b>
<b>14</b>	Subtract line 13b from line 12b. If zero or less, enter -0-			<b>14</b> 271
<b>15</b>	Other taxes, including self-employment tax, from Schedule 2, line 10			<b>15</b> 946
<b>16</b>	Add lines 14 and 15. This is your <b>total tax</b> .			<b>16</b> 1,217
<b>17</b>	Federal income tax withheld from Forms W-2 and 1099			<b>17</b>
<b>18</b>	Other payments and refundable credits:			
<b>a</b>	Earned income credit (EIC) NO	<b>18a</b>		
<b>b</b>	Additional child tax credit. Attach Schedule 8812	<b>18b</b>		
<b>c</b>	American opportunity credit from Form 8863, line 8	<b>18c</b>		
<b>d</b>	Schedule 3, line 14	<b>18d</b>		
<b>e</b>	Add lines 18a through 18d. These are your <b>total other payments and refundable credits</b> .			<b>18e</b>
<b>19</b>	Add lines 17 and 18e. These are your <b>total payments</b> .			<b>19</b>

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

**Refund**

Direct deposit? See instructions.

<b>20</b>	If line 19 is more than line 16, subtract line 16 from line 19. This is the amount you <b>overpaid</b> .			<b>20</b>
<b>21a</b>	Amount of line 20 you want <b>refunded to you</b> . If Form 8888 is attached, check here <input type="checkbox"/>			<b>21a</b>
<b>b</b>	Routing number	<b>c</b> Type: <input type="checkbox"/> Checking <input type="checkbox"/> Savings		
<b>d</b>	Account number			
<b>22</b>	Amount of line 20 you want <b>applied to your 2020 estimated tax</b> .	<b>22</b>		

**Amount You Owe**

<b>23</b>	<b>Amount you owe.</b> Subtract line 19 from line 16. For details on how to pay, see instructions.			<b>23</b> 1,254
<b>24</b>	Estimated tax penalty (see instructions)	<b>24</b>	37	


**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

(Other than paid preparer) 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 <input type="text"/>	Your occupation MESSAGE THERAPIST	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 <input type="text"/>	Spouse's occupation	If the IRS sent you an Identity Protection PIN, enter it here (see inst.) <input type="text"/>
Phone no. <input type="text"/>	Email address <input type="text"/>		

**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 address <input type="text"/>	Firm's EIN <input type="text"/>			