

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		Presidential Election Campaign Check here if you, or your spouse if filing jointly, want \$3 to go to this fund. Checking a box below will not change your tax or refund. <input type="checkbox"/> You <input type="checkbox"/> Spouse
Foreign country name	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"/>

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

SCHEDULE 1
(Form 1040 or 1040-SR)

Department of the Treasury
Internal Revenue Service

Additional Income and Adjustments to Income

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

OMB No. 1545-0074

2019
Attachment
Sequence No. **01**

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

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 adjustments to income . 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 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 total other taxes . 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 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

Medical and Dental Expenses	1	Medical and dental expenses (see instructions)	1	
	2	Enter amount from Form 1040 or 1040-SR, line 8b	2	232,606
	3	Multiply line 2 by 7.5% (0.075)	3	17,445
	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 checked="" type="checkbox"/>	5a	1,853
	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	1,853
	e	Enter the smaller of line 5d or \$10,000 (\$5,000 if married filing separately)	5e	1,853
	6	Other taxes. List type and amount DMV	6	291
7	Add lines 5e and 6	7	2,144	

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		
	Name			
	Address			
	TIN		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
	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	450
	13	Carryover from prior year	13	
	14	Add lines 11 through 13	14	700

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 GAMBLING LOSSES	16	226,380
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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	229,224
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	18	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>A If you are a minister, member of a religious order, or Christian Science practitioner and you filed Form 4361, but you had \$400 or more of other net earnings from self-employment, check here and continue with Part I <input type="checkbox"/></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. Note: Skip lines 1a and 1b if you use the farm optional method (see instructions).	1a
b	If you received social security retirement or disability benefits, enter the amount of Conservation Reserve Program payments included on Schedule F, line 4b, or listed on Schedule K-1 (Form 1065), box 20, code AH.	1b ()
2	Net profit or (loss) from Schedule C, line 31; and Schedule K-1 (Form 1065), box 14, code A (other than farming). Ministers and members of religious orders, see instructions for types of income to report on this line. See instructions for other income to report. Note: Skip this line if you use the nonfarm optional method (see instructions).	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. Note: 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. Exception: 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	Self-employment tax. Add lines 10 and 11. Enter here and on Schedule 2 (Form 1040 or 1040-SR), line 4, or Form 1040-NR, line 55	12 946
13	Deduction for one-half of self-employment tax. Multiply line 12 by 50% (0.50). Enter the result here and on Schedule 1 (Form 1040 or 1040-SR), line 14, or Form 1040-NR, line 27	13 473

<p>Part II Optional Methods To Figure Net Earnings (see instructions)</p>		
<p>Farm Optional Method. You may use this method only if (a) your gross farm income¹ wasn't more than \$8,160, or (b) your net farm profits² 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 ¹ (not less than zero) or \$5,440. Also include this amount on line 4b above	15
<p>Nonfarm Optional Method. You may use this method only if (a) your net nonfarm profits³ were less than \$5,891 and also less than 72.189% of your gross nonfarm income,⁴ and (b) you had net earnings from self-employment of at least \$400 in 2 of the prior 3 years. Caution: You may use this method no more than five times.</p>		
16	Subtract line 15 from line 14	16
17	Enter the smaller of: two-thirds (2/3) of gross nonfarm income ⁴ (not less than zero) or the amount on line 16. Also include this amount on line 4b above	17

¹ From Sch. F, line 9, and Sch. K-1 (Form 1065), box 14, code B. ³ From Sch. C, line 31; and Sch. K-1 (Form 1065), box 14, code A.
² From Sch. F, line 34, and Sch. K-1 (Form 1065), box 14, code A-minus the amount you would have entered on line 1b had you not used the optional method. ⁴ 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 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)	2	6,226		
3 Qualified business net (loss) carryforward from the prior year	3	()		
4 Total qualified business income. Combine lines 2 and 3. If zero or less, enter -0-	4	6,226		
5 Qualified business income component. Multiply line 4 by 20% (0.20)			5	1,245
6 Qualified REIT dividends and publicly traded partnership (PTP) income or (loss) (see instructions)	6			
7 Qualified REIT dividends and qualified PTP (loss) carryforward from the prior year	7	()		
8 Total qualified REIT dividends and PTP income. Combine lines 6 and 7. If zero or less, enter -0-	8			
9 REIT and PTP component. Multiply line 8 by 20% (0.20)			9	
10 Qualified business income deduction before the income limitation. Add lines 5 and 9			10	1,245
11 Taxable income before qualified business income deduction	11	3,382		
12 Net capital gain (see instructions)	12			
13 Subtract line 12 from line 11. If zero or less, enter -0-	13	3,382		
14 Income limitation. Multiply line 13 by 20% (0.20)			14	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 ▶			15	676
16 Total qualified business (loss) carryforward. Combine lines 2 and 3. If greater than zero, enter -0-			16	()
17 Total qualified REIT dividends and PTP (loss) carryforward. Combine lines 6 and 7. If greater than zero, enter -0-			17	()

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

Part I Income

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

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

8 Advertising	8		18	259
9 Car and truck expenses (see instructions)	9	3,265	19	
10 Commissions and fees	10		20a	
11 Contract labor (see instructions)	11		20b	
12 Depletion	12		21	
13 Depreciation and section 179 expense deduction (not included in Part III) (see instructions)	13		22	371
14 Employee benefit programs (other than on line 19)	14		23	200
15 Insurance (other than health)	15		24a	
16 Interest (see instructions):			24b	231
a Mortgage (paid to banks, etc.)	16a		25	
b Other	16b		26	
17 Legal and professional services	17		27a	975
			27b	

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

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	271	
b Add Schedule 2, line 3, and line 12a and enter the total			12b 271
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-			14 271
15 Other taxes, including self-employment tax, from Schedule 2, line 10			15 946
16 Add lines 14 and 15. This is your total tax			16 1,217
17 Federal income tax withheld from Forms W-2 and 1099			17
18 Other payments and refundable credits:			
a Earned income credit (EIC) NO	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

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

Refund

Direct deposit? See instructions.

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

Amount You Owe

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

Joint return? See instructions. Keep a copy for your records.

Your signature 	Date	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	Spouse's occupation	If the IRS sent you 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: 3rd Party Designee Self-employed

Firm's name Phone no.

Firm's address Firm's EIN