

**CYNTHIA SIMON
159 ARCHER AVE
MARION, IA 52302
2021 INCOME TAX RETURN**

PRACTICE LAB
15 PRACTICE LAB WAY
WASHINGTON DC 20005
(202) 202-2022

CYNTHIA SIMON
159 ARCHER AVE
MARION IA 52302
(319) 555-5555

Preparer No.: 995
Client No. : XXX-XX-8888
Invoice Date: 12/08/2021

INVOICE

Description		Amount
PREPARATION OF 2021 FEDERAL/STATE FORMS & WORKSHEETS:		
FORM 1040		
FORM 1040 SCHEDULE 1 (ADDITIONAL INCOME AND ADJUSTMENTS)		
FORM 1040 SCHEDULE 2 (ADDITIONAL TAXES)		
FORM 1040 SCHEDULE 3 (ADDITIONAL CREDITS AND PAYMENTS)		
RECOVERY REBATE CREDIT WORKSHEET		
SCHEDULE B (INTEREST & DIVIDENDS)		
SCHEDULE C (BUSINESS PROFIT/LOSS)		
SCHEDULE D (CAPITAL GAINS & LOSS)		
FORM 8949 (SALES OF CAPITAL ASSETS) (2)		
CAPITAL GAIN TAX WORKSHEET		
SCHEDULE SE (SELF-EMPLOYMENT TAX)		
FORM W-2 (WAGES AND TAX)		
FORM 1099-NEC (NONEMPLOYEE COMPENSATION)		
FORM 1099-R (RETIREMENT DISTRIBUTIONS)		
FORM 5329 (TAX ON EARLY RETIREMENT DISTRIBUTION)		
FORM 8879 (E-FILE SIGNATURE AUTHORIZATION)		
FORM 8995 (QUALIFIED BUSINESS INCOME DEDUCTION - SIMPLIFIED)		
FORM 8863 (EDUCATION CREDIT)		
FORM 8962 (PREMIUM TAX CREDIT)		
STUDENT LOAN INTEREST WORKSHEET		
	Total Invoice	
	Amount Paid	
	Balance Due	

TAX YEAR: 2021

PROCESS DATE: 12/08/2021

CLIENT : XXX-XX-8888 CYNTHIA SIMON

BIRTH DATE : XX/XX/1992 Age:29

ADDRESS : 159 ARCHER AVE
: MARION IA 52302

PREPARER : 995

Home : (319) 555-5555

Work : -

Cell : -

STATUS : SINGLE

FED TYPE: Electronic Mail

ST TYPE : Regular Tax

EFFECTIVE RATE: 11.93%

E-MAIL :

LISTING OF FORMS FOR THIS RETURN

FORM 1040
SCHEDULE 1 (ADDITIONAL INCOME AND ADJUSTMENTS TO INCOME)
SCHEDULE 2 (ADDITIONAL TAXES)
SCHEDULE 3 (ADDITIONAL CREDITS AND PAYMENTS)
RECOVERY REBATE CREDIT WORKSHEET
FORM W-2
FORM 1099-R (RETIREMENT DISTRIBUTIONS)
FORM 1099-NEC (NONEMPLOYEE COMPENSATION)
SCHEDULE B (INTEREST/DIVIDEND INCOME)
SCHEDULE C (BUSINESS INCOME)
SCHEDULE D (CAPITAL GAINS/LOSSES)
SCHEDULE SE (SELF EMPLOYMENT TAX)
FORM 5329 (TAX ON EARLY RETIREMENT DISTRIBUTIONS)
FORM 8863 (EDUCATION CREDITS)
FORM 8879 (E-FILE SIGNATURE AUTHORIZATION)
FORM 8949 (SALES AND OTHER DISPOSITIONS OF CAPITAL ASSETS)
FORM 8962 (PREMIUM TAX CREDIT)
FORM 8995 (QUALIFIED BUSINESS INCOME DEDUCTION)
STUDENT LOAN INTEREST DEDUCTION WORKSHEET
PAYMENT VOUCHER

* QUICK SUMMARY *

<u>SUMMARY</u>	<u>FEDERAL</u>
FILING STATUS	1
TOTAL INCOME	42723
TOTAL ADJUSTMENTS	2711
ADJUSTED GROSS INCOME	40012
DEDUCTIONS	12550
EXEMPTIONS	0
TAXABLE INCOME	26910
TAX	3189
CREDITS	400
OTHER TAXES	421
PAYMENTS	2200
REFUND	0
AMOUNT DUE	1010

CLIENT : CYNTHIA SIMON

XXX-XX-8888

PREPARER : 995 DATE : 12/08/2021

* W-2 INCOME FORMS SUMMARY *

	<u>T/S</u>	<u>EMPLOYER</u>	<u>WAGES</u>	<u>FED WITH</u>	<u>FICA</u>	<u>MED TAX</u>	<u>STATE WITH ST</u>
1.	T	ELECTRIC COMPANY	35000	2000	2170	508	750 IA
		TOTALS.....	35000	2000	2170	508	750

* 1099-R INCOME FORMS SUMMARY *

	<u>[T/S]</u>	<u>PAYER</u>	<u>GROSS DIST</u>	<u>TAXABLE AMT</u>	<u>FED WITH</u>	<u>STATE WITH ST</u>
1.	T	ESSEX BANK	2000	2000	200	0
		TOTALS.....	2000	2000	200	0

* 1099-MISC/1099-NEC INCOME FORMS SUMMARY *

	<u>[T/S]</u>	<u>PAYER</u>	<u>RENTS</u>	<u>ROYALTIES</u>	<u>OTHER INCOME</u>	<u>FEDERAL WITH</u>	<u>NONEMPLOYEE COMPENSATION</u>
1.	T	HOUSEKEEPING HELPERS	0	0	0	0	4000
		TOTALS.....	0	0	0	0	4000

☐ CORRECTED (if checked)

PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no. HOUSEKEEPING HELPERS 123 TIDY WAY MARION IA 52302		OMB No. 1545-0116 Form 1099-NEC (Rev. January 2022) For calendar year 20 <u>21</u>		Nonemployee Compensation
PAYER'S TIN 63-4008888	RECIPIENT'S TIN XXX-XX-8888	1 Nonemployee compensation \$ 4000		
RECIPIENT'S name CYNTHIA SIMON Street address (including apt. no.) 159 ARCHER AVE City or town, state or province, country, and ZIP or foreign postal code MARION IA 52302 Account number (see instructions)		2 Payer made direct sales totaling \$5,000 or more of consumer products to recipient for resale <input type="checkbox"/>		Copy B For Recipient This is important tax information and is being furnished to the IRS. If you are required to file a return, a negligence penalty or other sanction may be imposed on you if this income is taxable and the IRS determines that it has not been reported.
		3		
		4 Federal income tax withheld \$		
		5 State tax withheld \$	6 State/Payer's state no.	
		7 State income \$		

Form **1099-NEC** (Rev. 1-2022)

(keep for your records)

www.irs.gov/Form1099NEC

Department of the Treasury - Internal Revenue Service

☐ CORRECTED (if checked)

PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and phone no. ESSEX BANK 300 MARIN ST HIGHLAND IN 46322			1 Gross distribution \$ 2000		OMB No. 1545-0119 2020 Form 1099-R		Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc.	
			2a Taxable amount \$ 2000					
			2b Taxable amount not determined <input type="checkbox"/>		Total distribution <input type="checkbox"/>			
PAYER'S TIN 48-2008888		RECIPIENT'S TIN XXX-XX-8888		3 Capital gain (included in box 2a) \$		4 Federal income tax withheld \$ 200		This information is being furnished to the IRS.
RECIPIENT'S name CYNTHIA SIMON Street address (including apt. no.) 159 ARCHER AVE City or town, state or province, country, and ZIP or foreign postal code MARION IA 52302				5 Employee contributions/ Designated Roth contributions or insurance premiums \$		6 Net unrealized appreciation in employer's securities \$		
				7 Distribution code(s) 1		IRA/ SEP/ SIMPLE <input checked="" type="checkbox"/>	8 Other \$ %	
				9a Your percentage of total distribution %		9b Total employee contributions \$		
10 Amount allocable to IRR within 5 years \$		11 1st year of desig. Roth contrib. 0	12 FATCA filing requirement <input type="checkbox"/>	14 State tax withheld \$		15 State/Payer's state no.		
Account number (see instructions)			13 Date of payment	17 Local tax withheld \$		18 Name of locality		19 Local distribution \$

Form **1099-R**

www.irs.gov/Form1099R

Department of the Treasury - Internal Revenue Service

☐ CORRECTED (if checked)

PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and phone no.			1 Gross distribution \$		OMB No. 1545-0119 2020 Form 1099-R		Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc.	
			2a Taxable amount \$					
			2b Taxable amount not determined <input type="checkbox"/>		Total distribution <input type="checkbox"/>			
PAYER'S TIN		RECIPIENT'S TIN		3 Capital gain (included in box 2a) \$		4 Federal income tax withheld \$		This information is being furnished to the IRS.
RECIPIENT'S name Street address (including apt. no.) City or town, state or province, country, and ZIP or foreign postal code				5 Employee contributions/ Designated Roth contributions or insurance premiums \$		6 Net unrealized appreciation in employer's securities \$		
				7 Distribution code(s)		IRA/ SEP/ SIMPLE <input type="checkbox"/>	8 Other \$ %	
				9a Your percentage of total distribution %		9b Total employee contributions \$		
10 Amount allocable to IRR within 5 years \$		11 1st year of desig. Roth contrib.	12 FATCA filing requirement <input type="checkbox"/>	14 State tax withheld \$		15 State/Payer's state no.		
Account number (see instructions)			13 Date of payment	17 Local tax withheld \$		18 Name of locality		19 Local distribution \$

Form **1099-R**

www.irs.gov/Form1099R

Department of the Treasury - Internal Revenue Service

Form **8879**

(Rev. January 2021)

Department of the Treasury
Internal Revenue Service**IRS e-file Signature Authorization**

OMB No. 1545-0074

- **ERO must obtain and retain completed Form 8879.**
 ► **Go to www.irs.gov/Form8879 for the latest information.**

Submission Identification Number (SID) ►

Taxpayer's name CYNTHIA SIMON	Social security number XXX-XX-8888
Spouse's name	Spouse's social security number

Part I Tax Return Information — Tax Year Ending December 31, 2021 (Enter year you are authorizing.)

Enter whole dollars only on lines 1 through 5.

Note: Form 1040-SS filers use line 4 only. Leave lines 1, 2, 3, and 5 blank.

1	Adjusted gross income	1	40012
2	Total tax	2	3210
3	Federal income tax withheld from Form(s) W-2 and Form(s) 1099	3	2200
4	Amount you want refunded to you	4	
5	Amount you owe	5	1010

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

Under penalties of perjury, I declare that I have examined a copy of the income tax return (original or amended) I am now authorizing, and to the best of my knowledge and belief, it is true, correct, and complete. I further declare that the amounts in Part I above are the amounts from the income tax return (original or amended) I am now authorizing. I consent to allow my intermediate service provider, transmitter, or electronic return originator (ERO) to send my return to the IRS and to receive from the IRS (a) an acknowledgement of receipt or reason for rejection of the transmission, (b) the reason for any delay in processing the return or refund, and (c) the date of any refund. If applicable, I authorize the U.S. Treasury and its designated Financial Agent to initiate an ACH electronic funds withdrawal (direct debit) entry to the financial institution account indicated in the tax preparation software for payment of my federal taxes owed on this return and/or a payment of estimated tax, 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 U.S. Treasury Financial Agent to terminate the authorization. To revoke (cancel) a payment, I must contact the U.S. Treasury Financial Agent at **1-888-353-4537**. Payment cancellation requests must be received no later than 2 business days prior to the payment (settlement) date. I also authorize the financial institutions involved in the processing of the electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payment. I further acknowledge that the personal identification number (PIN) below is my signature for the income tax return (original or amended) I am now authorizing and, if applicable, my Electronic Funds Withdrawal Consent.

Taxpayer's PIN: check one box only

- ☒ I authorize PRACTICE LAB to enter or generate my PIN

1	8	8	8	8
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 as my signature on the income tax return (original or amended) I am now authorizing.
ERO firm name
 Enter five digits, but don't enter all zeros
- ☐ I will enter my PIN as my signature on the income tax return (original or amended) I am now authorizing. Check this box **only** if you are entering your own PIN **and** your return is filed using the Practitioner PIN method. The ERO must complete Part III below.

Your signature ► _____ Date ► 12/08/2021**Spouse's PIN: check one box only**

- ☐ I authorize _____ to enter or generate my PIN

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 as my signature on the income tax return (original or amended) I am now authorizing.
ERO firm name
 Enter five digits, but don't enter all zeros
- ☐ I will enter my PIN as my signature on the income tax return (original or amended) I am now authorizing. Check this box **only** if you are entering your own PIN **and** your return is filed using the Practitioner PIN method. The ERO must complete Part III below.

Spouse's signature ► _____ Date ► _____

Practitioner PIN Method Returns Only—continue below**Part III Certification and Authentication — Practitioner PIN Method Only****ERO's EFIN/PIN.** Enter your six-digit EFIN followed by your five-digit self-selected PIN.

3	6	9	2	5	8	9	8	7	6	5
---	---	---	---	---	---	---	---	---	---	---

Don't enter all zeros

I certify that the above numeric entry is my PIN, which is my signature for the electronic individual income tax return (original or amended) I am now authorized to file for tax year indicated above for the taxpayer(s) indicated above. I confirm that I am submitting this return in accordance with the requirements of the Practitioner PIN method and **Pub. 1345**, Handbook for Authorized IRS e-file Providers of Individual Income Tax Returns.

ERO's signature ► _____ Date ► 12/08/2021

ERO Must Retain This Form — See Instructions
Don't Submit This Form to the IRS Unless Requested To Do So

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

Form **8879** (Rev. 01-2021)

QNA

2021 Form 1040-V



Department of the Treasury
Internal Revenue Service

What Is Form 1040-V?

It's a statement you send with your check or money order for any balance due on the "Amount you owe" line of your 2021 Form 1040, 1040-SR, or 1040-NR.

Consider Making Your Tax Payment Electronically—It's Easy

You can make electronic payments online, by phone, or from a mobile device. Paying electronically is safe and secure. When you schedule your payment, you will receive immediate confirmation from the IRS. Go to www.irs.gov/Payments to see all your electronic payment options.

How To Fill in Form 1040-V

Line 1. Enter your social security number (SSN).

If you are filing a joint return, enter the SSN shown first on your return.

Line 2. If you are filing a joint return, enter the SSN shown second on your return.

Line 3. Enter the amount you are paying by check or money order. If paying online at www.irs.gov/Payments, don't complete this form.

Line 4. Enter your name(s) and address exactly as shown on your return. Please print clearly.

How To Prepare Your Payment

- Make your check or money order payable to "United States Treasury." Don't send cash. If you want to pay in cash, in person, see *Pay by cash*, later.
- Make sure your name and address appear on your check or money order.
- Enter your daytime phone number and your SSN on your check or money order. If you have an Individual Taxpayer Identification Number (ITIN), enter it wherever your SSN is requested. If you are filing a joint return, enter the SSN shown first on your return. Also, enter "2021 Form 1040," "2021 Form 1040-SR," or "2021 Form 1040-NR," whichever is appropriate.
- To help us process your payment, enter the amount on the right side of your check like this: \$ XXX.XX. Don't use dashes or lines (for example, don't enter "\$ XXX—" or "\$ XXX ^{xx}/₁₀₀").

Notice to taxpayers presenting checks. When you provide a check as payment, you authorize us either to use information from your check to make a one-time electronic fund transfer from your account or to process the payment as a check transaction. When we use information from your check to make an electronic fund transfer, funds may be withdrawn from your account as soon as the same day we receive your payment, and you will not receive your check back from your financial institution.

No checks of \$100 million or more accepted. The IRS can't accept a single check (including a cashier's check) for amounts of \$100,000,000 (\$100 million) or more. If you are sending \$100 million or more by check, you will need to spread the payments over two or more checks, with each check made out for an amount less than \$100 million.

Pay by cash. This is an in-person payment option for individuals provided through retail partners with a maximum of \$1,000 per day per transaction. To make a cash payment, you must first be registered online at www.officialpayments.com/fed, our Official Payment provider.

How To Send in Your 2021 Tax Return, Payment, and Form 1040-V

- Don't staple or otherwise attach your payment or Form 1040-V to your return or to each other. Instead, just put them loose in the envelope.
- Mail your 2021 tax return, payment, and Form 1040-V to the address shown on the back that applies to you.

How To Pay Electronically

Pay Online

Paying online is convenient, secure, and helps make sure we get your payments on time. You can pay using either of the following electronic payment methods. To pay your taxes online or for more information, go to www.irs.gov/Payments.

IRS Direct Pay

Pay your taxes directly from your checking or savings account at no cost to you. You receive instant confirmation that your payment has been made, and you can schedule your payment up to 30 days in advance.

Debit or Credit Card

The IRS doesn't charge a fee for this service; the card processors do. The authorized card processors and their phone numbers are all online at www.irs.gov/Payments.

Form **1040-V** (2021)

▼ Detach Here and Mail With Your Payment and Return ▼

Form **1040-V**

Department of the Treasury
Internal Revenue Service (99)

Payment Voucher

- Do not staple or attach this voucher to your payment or return.
► Go to www.irs.gov/Payments for payment options and information.

OMB No. 1545-0074

2021

Print or type	1 Your social security number (SSN) (If a joint return, SSN shown first on your return)		2 If a joint return, SSN shown second on your return		3 Amount you are paying by check or money order. Make your check or money order payable to "United States Treasury"		1010	
	XXX-XX-8888							
	4 Your first name and middle initial CYNTHIA				Last name SIMON			
	If a joint return, spouse's first name and middle initial				Last name			
	Home address (number and street) 159 ARCHER AVE		Apt. no.		City, town, or post office. If you have a foreign address, also complete spaces below. MARION		State IA	ZIP code 52302
Foreign country name				Foreign province/state/county				Foreign postal code

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

QNA

XXXXX8888 BZ SIMO 30 0 202112 610

IF you live in . . .**THEN use this address to send in your payment . . .**

Alabama, Florida, Georgia, Louisiana, Mississippi, North Carolina, South Carolina, Tennessee, Texas

Internal Revenue Service
P.O. Box 1214
Charlotte, NC 28201-1214

Arkansas, Connecticut, Delaware, District of Columbia, Illinois, Indiana, Iowa, Kentucky, Maine, Maryland, Massachusetts, Minnesota, Missouri, New Hampshire, New Jersey, New York, Oklahoma, Rhode Island, Vermont, Virginia, West Virginia, Wisconsin

Internal Revenue Service
P.O. Box 931000
Louisville, KY 40293-1000

Alaska, Arizona, California, Colorado, Hawaii, Idaho, Kansas, Michigan, Montana, Nebraska, Nevada, New Mexico, North Dakota, Ohio, Oregon, Pennsylvania, South Dakota, Utah, Washington, Wyoming

Internal Revenue Service
P.O. Box 802501
Cincinnati, OH 45280-2501

A foreign country, American Samoa, or Puerto Rico (or are excluding income under Internal Revenue Code 933), or use an APO or FPO address, or file Form 2555 or 4563, or are a dual-status alien or nonpermanent resident of Guam or the U.S. Virgin Islands

Internal Revenue Service
P.O. Box 1303
Charlotte, NC 28201-1303

QNA

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

Your first name and middle initial CYNTHIA		Last name SIMON		Your social security number XXX-XX-8888	
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. 159 ARCHER AVE				Apt. no.	
City, town, or post office. If you have a foreign address, also complete spaces below. MARION			State IA	ZIP code 52302	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/county		Foreign postal code	

At any time during 2021, did you receive, sell, exchange, or otherwise dispose of any financial interest in any virtual currency? ☐ Yes ☒ No

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

Age/Blindness **You:** ☐ Were born before January 2, 1957 ☐ Are blind **Spouse:** ☐ Was born before January 2, 1957 ☐ Is blind

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

Attach Sch. B if required.	1	Wages, salaries, tips, etc. Attach Form(s) W-2	1	35000
	2a	Tax-exempt interest	2b	250
	3a	Qualified dividends	3b	150
	4a	IRA distributions	4b	2000
Standard Deduction for— • Single or Married filing separately, \$12,550 • Married filing jointly or Qualifying widow(er), \$25,100 • Head of household, \$18,800 • If you checked any box under Standard Deduction , see instructions.	5a	Pensions and annuities	5b	
	6a	Social security benefits	6b	
	7	Capital gain or (loss). Attach Schedule D if required. If not required, check here ▶ <input type="checkbox"/>	7	2350
	8	Other income from Schedule 1, line 10	8	2973
	9	Add lines 1, 2b, 3b, 4b, 5b, 6b, 7, and 8. This is your total income ▶	9	42723
	10	Adjustments to income from Schedule 1, line 26	10	2711
	11	Subtract line 10 from line 9. This is your adjusted gross income ▶	11	40012
	12a	Standard deduction or itemized deductions (from Schedule A)	12a	12550
	b	Charitable contributions if you take the standard deduction (see instructions)	12b	
	c	Add lines 12a and 12b	12c	12550
	13	Qualified business income deduction from Form 8995 or Form 8995-A	13	552
	14	Add lines 12c and 13	14	13102
	15	Taxable income. Subtract line 14 from line 11. If zero or less, enter -0-	15	26910

16	Tax (see instructions). Check if any from Form(s): 1 <input type="checkbox"/> 8814 2 <input type="checkbox"/> 4972 3 <input type="checkbox"/> _____	16	2816
17	Amount from Schedule 2, line 3	17	373
18	Add lines 16 and 17	18	3189
19	Nonrefundable child tax credit or credit for other dependents from Schedule 8812	19	
20	Amount from Schedule 3, line 8	20	400
21	Add lines 19 and 20	21	400
22	Subtract line 21 from line 18. If zero or less, enter -0-	22	2789
23	Other taxes, including self-employment tax, from Schedule 2, line 21	23	421
24	Add lines 22 and 23. This is your total tax	24	3210
25	Federal income tax withheld from:		
a	Form(s) W-2	25a	2000
b	Form(s) 1099	25b	200
c	Other forms (see instructions)	25c	
d	Add lines 25a through 25c	25d	2200
26	2021 estimated tax payments and amount applied from 2020 return	26	
27a	Earned income credit (EIC)	27a	
	Check here if you had not reached the age of 19 by December 31, 2021, and satisfy all other requirements for claiming the EIC. See instructions <input type="checkbox"/>		
b	Nontaxable combat pay election	27b	
c	Prior year (2019) earned income	27c	
28	Refundable child tax credit or additional child tax credit from Schedule 8812	28	
29	American opportunity credit from Form 8863, line 8	29	
30	Recovery rebate credit. See instructions	30	
31	Amount from Schedule 3, line 15	31	
32	Add lines 27a and 28 through 31. These are your total other payments and refundable credits	32	
33	Add lines 25d, 26, and 32. These are your total payments	33	2200
Refund	34 If line 33 is more than line 24, subtract line 24 from line 33. This is the amount you overpaid	34	
35a	Amount of line 34 you want refunded to you . If Form 8888 is attached, check here <input type="checkbox"/>	35a	
Direct deposit? See instructions.	▶ b Routing number <u>X X X X X X X X X</u> ▶ c Type: <input type="checkbox"/> Checking <input type="checkbox"/> Savings		
	▶ d Account number <u>X X X X X X X X X X X X X X X X X X</u>		
36	Amount of line 34 you want applied to your 2022 estimated tax	36	
Amount You Owe	37 Amount you owe . Subtract line 33 from line 24. For details on how to pay, see instructions	37	1010
	38 Estimated tax penalty (see instructions)	38	

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

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

▶ 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.) ▶

Phone no. (319) 555-5555

Email address

Paid Preparer Use Only

Preparer's name

Preparer's signature

Date

PTIN

Check if:

12/08/21

S12345678

☐ Self-employed

Firm's name ▶ PRACTICE LAB

Phone no. 202-202-2022

Firm's address ▶ 15 PRACTICE LAB WAY WASHINGTON DC 20005

Firm's EIN ▶ -

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

Form 1040 (2021)

QNA

SCHEDULE 1
(Form 1040)

Department of the Treasury
Internal Revenue Service

Additional Income and Adjustments to Income

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

OMB No. 1545-0074

2021
Attachment
Sequence No. **01**

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

CYNTHIA SIMON

Your social security number

XXX-XX-8888

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	2973
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:		
a	Net operating loss	8a	()
b	Gambling income	8b	
c	Cancellation of debt	8c	
d	Foreign earned income exclusion from Form 2555	8d	()
e	Taxable Health Savings Account distribution	8e	
f	Alaska Permanent Fund dividends	8f	
g	Jury duty pay	8g	
h	Prizes and awards	8h	
i	Activity not engaged in for profit income	8i	
j	Stock options	8j	
k	Income from the rental of personal property if you engaged in the rental for profit but were not in the business of renting such property	8k	
l	Olympic and Paralympic medals and USOC prize money (see instructions)	8l	
m	Section 951(a) inclusion (see instructions)	8m	
n	Section 951A(a) inclusion (see instructions)	8n	
o	Section 461(l) excess business loss adjustment	8o	
p	Taxable distributions from an ABLE account (see instructions)	8p	
z	Other income. List type and amount ►	8z	
9	Total other income. Add lines 8a through 8z	9	
10	Combine lines 1 through 7 and 9. Enter here and on Form 1040, 1040-SR, or 1040-NR, line 8	10	2973

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

Schedule 1 (Form 1040) 2021

QNA

Part II Adjustments to Income

11	Educator expenses	11	
12	Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106	12	
13	Health savings account deduction. Attach Form 8889	13	
14	Moving expenses for members of the Armed Forces. Attach Form 3903	14	
15	Deductible part of self-employment tax. Attach Schedule SE	15	211
16	Self-employed SEP, SIMPLE, and qualified plans	16	
17	Self-employed health insurance deduction	17	
18	Penalty on early withdrawal of savings	18	
19a	Alimony paid	19a	
b	Recipient's SSN ▶		
c	Date of original divorce or separation agreement (see instructions) ▶		
20	IRA deduction	20	
21	Student loan interest deduction	21	2500
22	Reserved for future use	22	
23	Archer MSA deduction	23	
24	Other adjustments:		
a	Jury duty pay (see instructions)	24a	
b	Deductible expenses related to income reported on line 8k from the rental of personal property engaged in for profit	24b	
c	Nontaxable amount of the value of Olympic and Paralympic medals and USOC prize money reported on line 8l	24c	
d	Reforestation amortization and expenses	24d	
e	Repayment of supplemental unemployment benefits under the Trade Act of 1974	24e	
f	Contributions to section 501(c)(18)(D) pension plans	24f	
g	Contributions by certain chaplains to section 403(b) plans	24g	
h	Attorney fees and court costs for actions involving certain unlawful discrimination claims (see instructions)	24h	
i	Attorney fees and court costs you paid in connection with an award from the IRS for information you provided that helped the IRS detect tax law violations	24i	
j	Housing deduction from Form 2555	24j	
k	Excess deductions of section 67(e) expenses from Schedule K-1 (Form 1041)	24k	
z	Other adjustments. List type and amount ▶	24z	
25	Total other adjustments. Add lines 24a through 24z	25	
26	Add lines 11 through 23 and 25. These are your adjustments to income . Enter here and on Form 1040 or 1040-SR, line 10, or Form 1040-NR, line 10a	26	2711

SCHEDULE 2
(Form 1040)Department of the Treasury
Internal Revenue Service**Additional Taxes**▶ **Attach to Form 1040, 1040-SR, or 1040-NR.**
▶ **Go to www.irs.gov/Form1040 for instructions and the latest information.**

OMB No. 1545-0074

2021
Attachment
Sequence No. **02**

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

CYNTHIA SIMON

Your social security number

XXX-XX-8888

Part I Tax

1	Alternative minimum tax. Attach Form 6251	1	
2	Excess advance premium tax credit repayment. Attach Form 8962	2	373
3	Add lines 1 and 2. Enter here and on Form 1040, 1040-SR, or 1040-NR, line 17 . .	3	373

Part II Other Taxes

4	Self-employment tax. Attach Schedule SE	4	421
5	Social security and Medicare tax on unreported tip income. Attach Form 4137	5	
6	Uncollected social security and Medicare tax on wages. Attach Form 8919	6	
7	Total additional social security and Medicare tax. Add lines 5 and 6	7	
8	Additional tax on IRAs or other tax-favored accounts. Attach Form 5329 if required	8	
9	Household employment taxes. Attach Schedule H	9	
10	Repayment of first-time homebuyer credit. Attach Form 5405 if required	10	
11	Additional Medicare Tax. Attach Form 8959	11	
12	Net investment income tax. Attach Form 8960	12	
13	Uncollected social security and Medicare or RRTA tax on tips or group-term life insurance from Form W-2, box 12	13	
14	Interest on tax due on installment income from the sale of certain residential lots and timeshares	14	
15	Interest on the deferred tax on gain from certain installment sales with a sales price over \$150,000	15	
16	Recapture of low-income housing credit. Attach Form 8611	16	

(continued on page 2)

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

Schedule 2 (Form 1040) 2021

QNA

Part II Other Taxes *(continued)*

17	Other additional taxes:		
a	Recapture of other credits. List type, form number, and amount ►	17a	
b	Recapture of federal mortgage subsidy. If you sold your home in 2021, see instructions	17b	
c	Additional tax on HSA distributions. Attach Form 8889	17c	
d	Additional tax on an HSA because you didn't remain an eligible individual. Attach Form 8889	17d	
e	Additional tax on Archer MSA distributions. Attach Form 8853	17e	
f	Additional tax on Medicare Advantage MSA distributions. Attach Form 8853	17f	
g	Recapture of a charitable contribution deduction related to a fractional interest in tangible personal property	17g	
h	Income you received from a nonqualified deferred compensation plan that fails to meet the requirements of section 409A	17h	
i	Compensation you received from a nonqualified deferred compensation plan described in section 457A	17i	
j	Section 72(m)(5) excess benefits tax	17j	
k	Golden parachute payments	17k	
l	Tax on accumulation distribution of trusts	17l	
m	Excise tax on insider stock compensation from an expatriated corporation	17m	
n	Look-back interest under section 167(g) or 460(b) from Form 8697 or 8866	17n	
o	Tax on non-effectively connected income for any part of the year you were a nonresident alien from Form 1040-NR	17o	
p	Any interest from Form 8621, line 16f, relating to distributions from, and dispositions of, stock of a section 1291 fund	17p	
q	Any interest from Form 8621, line 24	17q	
z	Any other taxes. List type and amount ►	17z	
18	Total additional taxes. Add lines 17a through 17z	18	
19	Additional tax from Schedule 8812	19	
20	Section 965 net tax liability installment from Form 965-A	20	
21	Add lines 4, 7 through 16, 18, and 19. These are your total other taxes . Enter here and on Form 1040 or 1040-SR, line 23, or Form 1040-NR, line 23b	21	421

SCHEDULE 3
(Form 1040)Department of the Treasury
Internal Revenue Service**Additional Credits and Payments**▶ **Attach to Form 1040, 1040-SR, or 1040-NR.**
▶ **Go to www.irs.gov/Form1040 for instructions and the latest information.**

OMB No. 1545-0074

2021
Attachment
Sequence No. **03**

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

CYNTHIA SIMON

Your social security number

XXX-XX-8888

Part I Nonrefundable Credits

1	Foreign tax credit. Attach Form 1116 if required	1	
2	Credit for child and dependent care expenses from Form 2441, line 11. Attach Form 2441	2	
3	Education credits from Form 8863, line 19	3	400
4	Retirement savings contributions credit. Attach Form 8880	4	
5	Residential energy credits. Attach Form 5695	5	
6	Other nonrefundable credits:		
a	General business credit. Attach Form 3800	6a	
b	Credit for prior year minimum tax. Attach Form 8801	6b	
c	Adoption credit. Attach Form 8839	6c	
d	Credit for the elderly or disabled. Attach Schedule R	6d	
e	Alternative motor vehicle credit. Attach Form 8910	6e	
f	Qualified plug-in motor vehicle credit. Attach Form 8936	6f	
g	Mortgage interest credit. Attach Form 8396	6g	
h	District of Columbia first-time homebuyer credit. Attach Form 8859	6h	
i	Qualified electric vehicle credit. Attach Form 8834	6i	
j	Alternative fuel vehicle refueling property credit. Attach Form 8911	6j	
k	Credit to holders of tax credit bonds. Attach Form 8912	6k	
l	Amount on Form 8978, line 14. See instructions	6l	
z	Other nonrefundable credits. List type and amount ▶ _____	6z	
7	Total other nonrefundable credits. Add lines 6a through 6z	7	
8	Add lines 1 through 5 and 7. Enter here and on Form 1040, 1040-SR, or 1040-NR, line 20	8	400

(continued on page 2)

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

Schedule 3 (Form 1040) 2021

QNA

Part II Other Payments and Refundable Credits

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	Other payments or refundable credits:		
a	Form 2439	13a	
b	Qualified sick and family leave credits from Schedule(s) H and Form(s) 7202 for leave taken before April 1, 2021	13b	
c	Health coverage tax credit from Form 8885	13c	
d	Credit for repayment of amounts included in income from earlier years	13d	
e	Reserved for future use	13e	
f	Deferred amount of net 965 tax liability (see instructions)	13f	
g	Credit for child and dependent care expenses from Form 2441, line 10. Attach Form 2441	13g	
h	Qualified sick and family leave credits from Schedule(s) H and Form(s) 7202 for leave taken after March 31, 2021	13h	
z	Other payments or refundable credits. List type and amount ► _____	13z	
14	Total other payments or refundable credits. Add lines 13a through 13z	14	
15	Add lines 9 through 12 and 14. Enter here and on Form 1040, 1040-SR, or 1040-NR, line 31	15	

SCHEDULE A
(Form 1040)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.

OMB No. 1545-0074

2021Attachment
Sequence No. **07****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

CYNTHIA SIMON

Your social security number

XXX-XX-8888

**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 11 **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 ► ☐
- 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** 750
- e Enter the smaller of line 5d or \$10,000 (\$5,000 if married filing separately) **5e** 750
- 6 Other taxes. List type and amount ►
- 7 Add lines 5e and 6 **7** 750

**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 ► ☐
- 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**
- 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**

**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 ►

**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 12a **17** 750
- 18 If you elect to itemize deductions even though they are less than your standard deduction, check this box ► ☐

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

Schedule A (Form 1040) 2021

QNA

SCHEDULE B
(Form 1040)

Department of the Treasury
Internal Revenue Service (99)

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

2021
Attachment
Sequence No. **08**

Name(s) shown on return

CYNTHIA SIMON

Your social security number

XXX-XX-8888

Part I

Interest

(See instructions and the Instructions for Form 1040, line 2b.)

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.

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 ►

ABC INVESTMENTS

Amount

250

1

2 Add the amounts on line 1

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

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

250

250

250

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

Amount

Part II

Ordinary Dividends

(See instructions and the Instructions for Form 1040, line 3b.)

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.

5 List name of payer ► ABC INVESTMENTS

150

5

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

150

6

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

Part III

Foreign Accounts and Trusts

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

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

Yes No

7a At any time during 2021, 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

X

If "Yes," are you required to file FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR), to report that financial interest or signature authority? See FinCEN Form 114 and its instructions for filing requirements and exceptions to those requirements

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

8 During 2021, did you receive a distribution from, or were you the grantor of, or transferor to, a foreign trust? If "Yes," you may have to file Form 3520. See instructions

X

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

Schedule B (Form 1040) 2021

QNA

SCHEDULE C
(Form 1040)

Department of the Treasury
Internal Revenue Service (99)

Profit or Loss From Business
(Sole Proprietorship)

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

► Attach to Form 1040, 1040-SR, 1040-NR, or 1041; partnerships must generally file Form 1065.

OMB No. 1545-0074

2021

Attachment
Sequence No. **09**

Name of proprietor CYNTHIA SIMON		Link: 1000	Social security number (SSN) XXX-XX-8888
A	Principal business or profession, including product or service (see instructions) JANITORIAL SERVICES	B Enter code from instructions ► 5 6 1 7 2 0	
C	Business name. If no separate business name, leave blank. HOUSEKEEPING HELPERS	D Employer ID number (EIN) (see instr.) 6 3 4 0 0 8 8 8 8	
E	Business address (including suite or room no.) ► 123 TIDY WAY City, town or post office, state, and ZIP code MARION IA 52302		
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 2021? 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 2021, check here <input type="checkbox"/>		
I	Did you make any payments in 2021 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 Form(s) 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 <input type="checkbox"/>	1	4000
2	Returns and allowances	2	
3	Subtract line 2 from line 1	3	4000
4	Cost of goods sold (from line 42)	4	
5	Gross profit. Subtract line 4 from line 3	5	4000
6	Other income, including federal and state gasoline or fuel tax credit or refund (see instructions)	6	400
7	Gross income. Add lines 5 and 6	7	4400

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

8	Advertising	8		18	Office expense (see instructions)	18	225
9	Car and truck expenses (see instructions)	9	252	19	Pension and profit-sharing plans	19	
10	Commissions and fees	10		20	Rent or lease (see instructions):		
11	Contract labor (see instructions)	11		a	Vehicles, machinery, and equipment	20a	
12	Depreciation	12		b	Other business property	20b	
13	Depreciation and section 179 expense deduction (not included in Part III) (see instructions)	13		21	Repairs and maintenance	21	
14	Employee benefit programs (other than on line 19)	14		22	Supplies (not included in Part III)	22	950
15	Insurance (other than health)	15		23	Taxes and licenses	23	
16	Interest (see instructions):			24	Travel and meals:		
a	Mortgage (paid to banks, etc.)	16a		a	Travel	24a	
b	Other	16b		b	Deductible meals (see instructions)	24b	
17	Legal and professional services	17		25	Utilities	25	
				26	Wages (less employment credits)	26	
				27a	Other expenses (from line 48)	27a	
				b	Reserved for future use	27b	
28	Total expenses before expenses for business use of home. Add lines 8 through 27a			28	1427		
29	Tentative profit or (loss). Subtract line 28 from line 7			29	2973		
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), line 3 , 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), line 3 , and on Schedule SE, line 2 . (If you checked the box on line 1, see the line 31 instructions.) Estates and trusts, enter on Form 1041, line 3 . • If you checked 32b, you must attach Form 6198 . Your loss may be limited.						
	32a <input type="checkbox"/> All investment is at risk. 32b <input type="checkbox"/> Some investment is not at risk.						

For Paperwork Reduction Act Notice, see the separate instructions.

Schedule C (Form 1040) 2021

Part III Cost of Goods Sold (see instructions)

33	Method(s) used to value closing inventory: a <input checked="" type="checkbox"/> Cost b <input type="checkbox"/> Lower of cost or market c <input type="checkbox"/> Other (attach explanation)	
34	Was there any change in determining quantities, costs, or valuations between opening and closing inventory? If "Yes," attach explanation	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
35	Inventory at beginning of year. If different from last year's closing inventory, attach explanation	35
36	Purchases less cost of items withdrawn for personal use	36
37	Cost of labor. Do not include any amounts paid to yourself	37
38	Materials and supplies	38
39	Other costs	39
40	Add lines 35 through 39	40
41	Inventory at end of year	41
42	Cost of goods sold. Subtract line 41 from line 40. Enter the result here and on line 4	42

Part IV Information on Your Vehicle. Complete this part **only** if you are claiming car or truck expenses on line 9 and are not required to file Form 4562 for this business. See the instructions for line 13 to find out if you must file Form 4562.

43	When did you place your vehicle in service for business purposes? (month/day/year) ► 03 / 15 /2020	
44	Of the total number of miles you drove your vehicle during 2021, enter the number of miles you used your vehicle for:	
a	Business 450 b Commuting (see instructions) 750 c Other 10000	
45	Was your vehicle available for personal use during off-duty hours?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
46	Do you (or your spouse) have another vehicle available for personal use?.	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
47a	Do you have evidence to support your deduction?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
b	If "Yes," is the evidence written?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No

Part V Other Expenses. List below business expenses not included on lines 8–26 or line 30.

48	Total other expenses. Enter here and on line 27a

SCHEDULE D
(Form 1040)Department of the Treasury
Internal Revenue Service (99)**Capital Gains and Losses**

- Attach to Form 1040, 1040-SR, or 1040-NR.
► Go to www.irs.gov/ScheduleD 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

2021Attachment
Sequence No. **12**

Name(s) shown on return

Your social security number

CYNTHIA SIMON

XXX-XX-8888

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	2650	2000		650
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 the back				7 650

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	3500	2100		1400
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. See the instructions				13 300
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 the back				15 1700

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

Schedule D (Form 1040) 2021

Part III Summary

<p>16 Combine lines 7 and 15 and enter the result</p> <p>• If line 16 is a gain, enter the amount from line 16 on Form 1040, 1040-SR, or 1040-NR, line 7. Then, go to line 17 below.</p> <p>• If line 16 is a loss, skip lines 17 through 20 below. Then, go to line 21. Also be sure to complete line 22.</p> <p>• If line 16 is zero, skip lines 17 through 21 below and enter -0- on Form 1040, 1040-SR, or 1040-NR, line 7. Then, go to line 22.</p> <p>17 Are lines 15 and 16 both gains?</p> <p><input checked="" type="checkbox"/> Yes. Go to line 18.</p> <p><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 and are you not filing Form 4952?</p> <p><input checked="" type="checkbox"/> Yes. Complete the Qualified Dividends and Capital Gain Tax Worksheet in the instructions for Forms 1040 and 1040-SR, line 16. Don't complete lines 21 and 22 below.</p> <p><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, 1040-SR, or 1040-NR, line 7, the smaller of:</p> <p>• The loss on line 16; or</p> <p>• (\$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, 1040-SR, or 1040-NR, line 3a?</p> <p><input type="checkbox"/> Yes. Complete the Qualified Dividends and Capital Gain Tax Worksheet in the instructions for Forms 1040 and 1040-SR, line 16.</p> <p><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>2350</p> <p>()</p>
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Sales and Other Dispositions of Capital Assets

► Go to www.irs.gov/Form8949 for instructions and the latest information.
 ► File with your Schedule D to list your transactions for lines 1b, 2, 3, 8b, 9, and 10 of Schedule D.

Name(s) shown on return

CYNTHIA SIMON

Social security number or taxpayer identification number

XXX-XX-8888

Before you check Box A, B, or C below, see whether you received any Form(s) 1099-B or substitute statement(s) from your broker. A substitute statement will have the same information as Form 1099-B. Either will show whether your basis (usually your cost) was reported to the IRS by your broker and may even tell you which box to check.

Part I **Short-Term.** Transactions involving capital assets you held 1 year or less are generally short-term (see instructions). For long-term transactions, see page 2.

Note: You may aggregate all short-term transactions reported on Form(s) 1099-B showing basis was reported to the IRS and for which no adjustments or codes are required. Enter the totals directly on Schedule D, line 1a; you aren't required to report these transactions on Form 8949 (see instructions).

You must check Box A, B, or C below. Check only one box. If more than one box applies for your short-term transactions, complete a separate Form 8949, page 1, for each applicable box. If you have more short-term transactions than will fit on this page for one or more of the boxes, complete as many forms with the same box checked as you need.

- ☒ **(A)** Short-term transactions reported on Form(s) 1099-B showing basis was reported to the IRS (see **Note** above)
☐ **(B)** Short-term transactions reported on Form(s) 1099-B showing basis **wasn't** reported to the IRS
☐ **(C)** Short-term transactions not reported to you on Form 1099-B

1	(a) Description of property (Example: 100 sh. XYZ Co.)	(b) Date acquired (Mo., day, yr.)	(c) Date sold or disposed of (Mo., day, yr.)	(d) Proceeds (sales price) (see instructions)	(e) Cost or other basis. See the Note below and see <i>Column (e)</i> in the separate instructions	Adjustment, if any, to gain or loss. If you enter an amount in column (g), enter a code in column (f). See the separate instructions.		(h) Gain or (loss). Subtract column (e) from column (d) and combine the result with column (g)
						(f) Code(s) from instructions	(g) Amount of adjustment	
	STOCK	01/08/2021	10/30/2021	2650	2000			650
2 Totals. Add the amounts in columns (d), (e), (g), and (h) (subtract negative amounts). Enter each total here and include on your Schedule D, line 1b (if Box A above is checked), line 2 (if Box B above is checked), or line 3 (if Box C above is checked) ►				2650	2000			650

Note: If you checked Box A above but the basis reported to the IRS was incorrect, enter in column (e) the basis as reported to the IRS, and enter an adjustment in column (g) to correct the basis. See *Column (g)* in the separate instructions for how to figure the amount of the adjustment.

Name(s) shown on return. Name and SSN or taxpayer identification no. not required if shown on other side

CYNTHIA SIMON

Social security number or taxpayer identification number

XXX-XX-8888

Before you check Box D, E, or F below, see whether you received any Form(s) 1099-B or substitute statement(s) from your broker. A substitute statement will have the same information as Form 1099-B. Either will show whether your basis (usually your cost) was reported to the IRS by your broker and may even tell you which box to check.

Part II Long-Term. Transactions involving capital assets you held more than 1 year are generally long-term (see instructions). For short-term transactions, see page 1.

Note: You may aggregate all long-term transactions reported on Form(s) 1099-B showing basis was reported to the IRS and for which no adjustments or codes are required. Enter the totals directly on Schedule D, line 8a; you aren't required to report these transactions on Form 8949 (see instructions).

You must check Box D, E, or F below. Check only one box. If more than one box applies for your long-term transactions, complete a separate Form 8949, page 2, for each applicable box. If you have more long-term transactions than will fit on this page for one or more of the boxes, complete as many forms with the same box checked as you need.

- ☐ **(D)** Long-term transactions reported on Form(s) 1099-B showing basis was reported to the IRS (see **Note** above)
- ☒ **(E)** Long-term transactions reported on Form(s) 1099-B showing basis **wasn't** reported to the IRS
- ☐ **(F)** Long-term transactions not reported to you on Form 1099-B

1	(a) Description of property (Example: 100 sh. XYZ Co.)	(b) Date acquired (Mo., day, yr.)	(c) Date sold or disposed of (Mo., day, yr.)	(d) Proceeds (sales price) (see instructions)	(e) Cost or other basis. See the Note below and see <i>Column (e)</i> in the separate instructions	Adjustment, if any, to gain or loss. If you enter an amount in column (g), enter a code in column (f). See the separate instructions.		(h) Gain or (loss). Subtract column (e) from column (d) and combine the result with column (g)
						(f) Code(s) from instructions	(g) Amount of adjustment	
	STOCK	10/12/2008	11/01/2021	3500	2100			1400
2 Totals. Add the amounts in columns (d), (e), (g), and (h) (subtract negative amounts). Enter each total here and include on your Schedule D, line 8b (if Box D above is checked), line 9 (if Box E above is checked), or line 10 (if Box F above is checked) ►				3500	2100			1400

Note: If you checked Box D above but the basis reported to the IRS was incorrect, enter in column (e) the basis as reported to the IRS, and enter an adjustment in column (g) to correct the basis. See *Column (g)* in the separate instructions for how to figure the amount of the adjustment.

SCHEDULE SE
(Form 1040)

Department of the Treasury
Internal Revenue Service (99)

Self-Employment Tax

► Go to www.irs.gov/ScheduleSE for instructions and the latest information.
► Attach to Form 1040, 1040-SR, or 1040-NR.

OMB No. 1545-0074

2021
Attachment
Sequence No. **17**

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

CYNTHIA SIMON

Social security number of person
with **self-employment** income ►

XXX-XX-8888

Part I Self-Employment Tax

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

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

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

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

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

- | | | |
|--|-----------|---------|
| 2 Net profit or (loss) from Schedule C, line 31; and Schedule K-1 (Form 1065), box 14, code A (other than farming). See instructions for other income to report or if you are a minister or member of a religious order | 2 | 2973 |
| 3 Combine lines 1a, 1b, and 2 | 3 | 2973 |
| 4a If line 3 is more than zero, multiply line 3 by 92.35% (0.9235). Otherwise, enter amount from line 3 | 4a | 2746 |
| Note: If line 4a is less than \$400 due to Conservation Reserve Program payments on line 1b, see instructions. | | |
| b If you elect one or both of the optional methods, enter the total of lines 15 and 17 here | 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 | 2746 |
| 5a Enter your church employee income from Form W-2. See instructions for definition of church employee income | 5a | |
| b Multiply line 5a by 92.35% (0.9235). If less than \$100, enter -0- | 5b | |
| 6 Add lines 4c and 5b | 6 | 2746 |
| 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 2021 | 7 | 142,800 |
| 8a Total social security wages and tips (total of boxes 3 and 7 on Form(s) W-2) and railroad retirement (tier 1) compensation. If \$142,800 or more, skip lines 8b through 10, and go to line 11 | 8a | 35000 |
| 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 | 35000 |
| 9 Subtract line 8d from line 7. If zero or less, enter -0- here and on line 10 and go to line 11 | 9 | 107800 |
| 10 Multiply the smaller of line 6 or line 9 by 12.4% (0.124) | 10 | 341 |
| 11 Multiply line 6 by 2.9% (0.029) | 11 | 80 |
| 12 Self-employment tax. Add lines 10 and 11. Enter here and on Schedule 2 (Form 1040), line 4 | 12 | 421 |
| 13 Deduction for one-half of self-employment tax.
Multiply line 12 by 50% (0.50). Enter here and on Schedule 1 (Form 1040), line 15 | 13 | 211 |

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

Farm Optional Method. You may use this method **only** if **(a)** your gross farm income¹ wasn't more than \$8,820, **or (b)** your net farm profits² were less than \$6,367.

- | | | |
|--|-----------|-------|
| 14 Maximum income for optional methods | 14 | 5,880 |
| 15 Enter the smaller of: two-thirds ($\frac{2}{3}$) of gross farm income ¹ (not less than zero) or \$5,880. Also, include this amount on line 4b above | 15 | |

Nonfarm Optional Method. You may use this method **only** if **(a)** your net nonfarm profits³ were less than \$6,367 and also less than 72.189% of your gross nonfarm income,⁴ **and (b)** you had net earnings from self-employment of at least \$400 in 2 of the prior 3 years. **Caution:** You may use this method no more than five times.

- | | | |
|---|-----------|--|
| 16 Subtract line 15 from line 14 | 16 | |
| 17 Enter the smaller of: two-thirds ($\frac{2}{3}$) 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.

**Additional Taxes on Qualified Plans
(Including IRAs) and Other Tax-Favored Accounts**

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

▶ Go to www.irs.gov/Form5329 for instructions and the latest information.

OMB No. 1545-0074

2021Attachment
Sequence No. **29**

Name of individual subject to additional tax. If married filing jointly, see instructions.

CYNTHIA SIMON

Your social security number

XXX-XX-8888

**Fill in Your Address Only
if You Are Filing This
Form by Itself and Not
With Your Tax Return**

Home address (number and street), or P.O. box if mail is not delivered to your home

Apt. no.

City, town or post office, state, and ZIP code. If you have a foreign address, also complete the spaces below. See instructions.

If this is an amended
return, check here ☐

Foreign country name

Foreign province/state/county

Foreign postal code

If you **only** owe the additional 10% tax on the full amount of the early distributions, you may be able to report this tax directly on Schedule 2 (Form 1040), line 8, without filing Form 5329. See instructions.**Part I Additional Tax on Early Distributions.** Complete this part if you took a taxable distribution (other than a qualified disaster distribution) before you reached age 59½ from a qualified retirement plan (including an IRA) or modified endowment contract (unless you are reporting this tax directly on Schedule 2 (Form 1040)—see above). You may also have to complete this part to indicate that you qualify for an exception to the additional tax on early distributions or for certain Roth IRA distributions. See instructions.

1	Early distributions includible in income (see instructions). For Roth IRA distributions, see instructions.	1	2000
2	Early distributions included on line 1 that are not subject to the additional tax (see instructions). Enter the appropriate exception number from the instructions: <u>08</u>	2	2000
3	Amount subject to additional tax. Subtract line 2 from line 1	3	
4	Additional tax. Enter 10% (0.10) of line 3. Include this amount on Schedule 2 (Form 1040), line 8 Caution: If any part of the amount on line 3 was a distribution from a SIMPLE IRA, you may have to include 25% of that amount on line 4 instead of 10%. See instructions.	4	

Part II Additional Tax on Certain Distributions From Education Accounts and ABLER Accounts. Complete this part if you included an amount in income, on Schedule 1 (Form 1040), line 8z, from a Coverdell education savings account (ESA) or a qualified tuition program (QTP), or on Schedule 1 (Form 1040), line 8p, from an ABLER account.

5	Distributions included in income from a Coverdell ESA, a QTP, or an ABLER account	5	
6	Distributions included on line 5 that are not subject to the additional tax (see instructions)	6	
7	Amount subject to additional tax. Subtract line 6 from line 5	7	
8	Additional tax. Enter 10% (0.10) of line 7. Include this amount on Schedule 2 (Form 1040), line 8	8	

Part III Additional Tax on Excess Contributions to Traditional IRAs. Complete this part if you contributed more to your traditional IRAs for 2021 than is allowable or you had an amount on line 17 of your 2020 Form 5329.

9	Enter your excess contributions from line 16 of your 2020 Form 5329. See instructions. If zero, go to line 15	9	
10	If your traditional IRA contributions for 2021 are less than your maximum allowable contribution, see instructions. Otherwise, enter -0-	10	
11	2021 traditional IRA distributions included in income (see instructions)	11	
12	2021 distributions of prior year excess contributions (see instructions)	12	
13	Add lines 10, 11, and 12	13	
14	Prior year excess contributions. Subtract line 13 from line 9. If zero or less, enter -0-	14	
15	Excess contributions for 2021 (see instructions)	15	
16	Total excess contributions. Add lines 14 and 15	16	
17	Additional tax. Enter 6% (0.06) of the smaller of line 16 or the value of your traditional IRAs on December 31, 2021 (including 2021 contributions made in 2022). Include this amount on Schedule 2 (Form 1040), line 8	17	

Part IV Additional Tax on Excess Contributions to Roth IRAs. Complete this part if you contributed more to your Roth IRAs for 2021 than is allowable or you had an amount on line 25 of your 2020 Form 5329.

18	Enter your excess contributions from line 24 of your 2020 Form 5329. See instructions. If zero, go to line 23	18	
19	If your Roth IRA contributions for 2021 are less than your maximum allowable contribution, see instructions. Otherwise, enter -0-	19	
20	2021 distributions from your Roth IRAs (see instructions)	20	
21	Add lines 19 and 20	21	
22	Prior year excess contributions. Subtract line 21 from line 18. If zero or less, enter -0-	22	
23	Excess contributions for 2021 (see instructions)	23	
24	Total excess contributions. Add lines 22 and 23	24	
25	Additional tax. Enter 6% (0.06) of the smaller of line 24 or the value of your Roth IRAs on December 31, 2021 (including 2021 contributions made in 2022). Include this amount on Schedule 2 (Form 1040), line 8	25	

Part V Additional Tax on Excess Contributions to Coverdell ESAs. Complete this part if the contributions to your Coverdell ESAs for 2021 were more than is allowable or you had an amount on line 33 of your 2020 Form 5329.

26	Enter the excess contributions from line 32 of your 2020 Form 5329. See instructions. If zero, go to line 31	26	
27	If the contributions to your Coverdell ESAs for 2021 were less than the maximum allowable contribution, see instructions. Otherwise, enter -0-	27	
28	2021 distributions from your Coverdell ESAs (see instructions)	28	
29	Add lines 27 and 28	29	
30	Prior year excess contributions. Subtract line 29 from line 26. If zero or less, enter -0-	30	
31	Excess contributions for 2021 (see instructions)	31	
32	Total excess contributions. Add lines 30 and 31	32	
33	Additional tax. Enter 6% (0.06) of the smaller of line 32 or the value of your Coverdell ESAs on December 31, 2021 (including 2021 contributions made in 2022). Include this amount on Schedule 2 (Form 1040), line 8	33	

Part VI Additional Tax on Excess Contributions to Archer MSAs. Complete this part if you or your employer contributed more to your Archer MSAs for 2021 than is allowable or you had an amount on line 41 of your 2020 Form 5329.

34	Enter the excess contributions from line 40 of your 2020 Form 5329. See instructions. If zero, go to line 39	34	
35	If the contributions to your Archer MSAs for 2021 are less than the maximum allowable contribution, see instructions. Otherwise, enter -0-	35	
36	2021 distributions from your Archer MSAs from Form 8853, line 8	36	
37	Add lines 35 and 36	37	
38	Prior year excess contributions. Subtract line 37 from line 34. If zero or less, enter -0-	38	
39	Excess contributions for 2021 (see instructions)	39	
40	Total excess contributions. Add lines 38 and 39	40	
41	Additional tax. Enter 6% (0.06) of the smaller of line 40 or the value of your Archer MSAs on December 31, 2021 (including 2021 contributions made in 2022). Include this amount on Schedule 2 (Form 1040), line 8	41	

Part VII Additional Tax on Excess Contributions to Health Savings Accounts (HSAs). Complete this part if you, someone on your behalf, or your employer contributed more to your HSAs for 2021 than is allowable or you had an amount on line 49 of your 2020 Form 5329.

42	Enter the excess contributions from line 48 of your 2020 Form 5329. If zero, go to line 47	42	
43	If the contributions to your HSAs for 2021 are less than the maximum allowable contribution, see instructions. Otherwise, enter -0-	43	
44	2021 distributions from your HSAs from Form 8889, line 16	44	
45	Add lines 43 and 44	45	
46	Prior year excess contributions. Subtract line 45 from line 42. If zero or less, enter -0-	46	
47	Excess contributions for 2021 (see instructions)	47	
48	Total excess contributions. Add lines 46 and 47	48	
49	Additional tax. Enter 6% (0.06) of the smaller of line 48 or the value of your HSAs on December 31, 2021 (including 2021 contributions made in 2022). Include this amount on Schedule 2 (Form 1040), line 8	49	

Part VIII Additional Tax on Excess Contributions to an ABLE Account. Complete this part if contributions to your ABLE account for 2021 were more than is allowable.

50	Excess contributions for 2021 (see instructions)	50	
51	Additional tax. Enter 6% (0.06) of the smaller of line 50 or the value of your ABLE account on December 31, 2021. Include this amount on Schedule 2 (Form 1040), line 8	51	

Part IX Additional Tax on Excess Accumulation in Qualified Retirement Plans (Including IRAs). Complete this part if you did not receive the minimum required distribution from your qualified retirement plan.

52	Minimum required distribution for 2021 (see instructions)	52	
53	Amount actually distributed to you in 2021	53	
54	Subtract line 53 from line 52. If zero or less, enter -0-	54	
55	Additional tax. Enter 50% (0.50) of line 54. Include this amount on Schedule 2 (Form 1040), line 8	55	

Sign Here Only if You Are Filing This Form by Itself and Not With Your Tax Return

Under penalties of perjury, I declare that I have examined this form, including accompanying attachments, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) 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.			

Education Credits
(American Opportunity and Lifetime Learning Credits)

▶ Attach to Form 1040 or 1040-SR.

▶ Go to www.irs.gov/Form8863 for instructions and the latest information.

Your social security number

CYNTHIA SIMON

XXX-XX-8888

*Complete a separate Part III on page 2 for each student for whom you're claiming either credit before you complete Parts I and II.***Part I Refundable American Opportunity Credit**

1	After completing Part III for each student, enter the total of all amounts from all Parts III, line 30 . . .	1	
2	Enter: \$180,000 if married filing jointly; \$90,000 if single, head of household, or qualifying widow(er)	2	
3	Enter the amount from Form 1040 or 1040-SR, line 11. If you're filing Form 2555 or 4563, or you're excluding income from Puerto Rico, see Pub. 970 for the amount to enter	3	
4	Subtract line 3 from line 2. If zero or less, stop ; you can't take any education credit	4	
5	Enter: \$20,000 if married filing jointly; \$10,000 if single, head of household, or qualifying widow(er)	5	
6	If line 4 is: • Equal to or more than line 5, enter 1.000 on line 6 • Less than line 5, divide line 4 by line 5. Enter the result as a decimal (rounded to at least three places)	6	
7	Multiply line 1 by line 6. Caution: If you were under age 24 at the end of the year and meet the conditions described in the instructions, you can't take the refundable American opportunity credit; skip line 8, enter the amount from line 7 on line 9, and check this box <input type="checkbox"/>	7	
8	Refundable American opportunity credit. Multiply line 7 by 40% (0.40). Enter the amount here and on Form 1040 or 1040-SR, line 29. Then go to line 9 below.	8	

Part II Nonrefundable Education Credits

9	Subtract line 8 from line 7. Enter here and on line 2 of the Credit Limit Worksheet (see instructions) . . .	9	
10	After completing Part III for each student, enter the total of all amounts from all Parts III, line 31. If zero, skip lines 11 through 17, enter -0- on line 18, and go to line 19	10	2000
11	Enter the smaller of line 10 or \$10,000	11	2000
12	Multiply line 11 by 20% (0.20)	12	400
13	Enter: \$180,000 if married filing jointly; \$90,000 if single, head of household, or qualifying widow(er)	13	90000
14	Enter the amount from Form 1040 or 1040-SR, line 11. If you're filing Form 2555 or 4563, or you're excluding income from Puerto Rico, see Pub. 970 for the amount to enter	14	40012
15	Subtract line 14 from line 13. If zero or less, skip lines 16 and 17, enter -0- on line 18, and go to line 19	15	49988
16	Enter: \$20,000 if married filing jointly; \$10,000 if single, head of household, or qualifying widow(er)	16	10000
17	If line 15 is: • Equal to or more than line 16, enter 1.000 on line 17 and go to line 18 • Less than line 16, divide line 15 by line 16. Enter the result as a decimal (rounded to at least three places)	17	1.000
18	Multiply line 12 by line 17. Enter here and on line 1 of the Credit Limit Worksheet (see instructions) ▶	18	400
19	Nonrefundable education credits. Enter the amount from line 7 of the Credit Limit Worksheet (see instructions) here and on Schedule 3 (Form 1040), line 3	19	400

Name(s) shown on return

CYNTHIA SIMON

Your social security number

XXX-XX-8888



Complete Part III for each student for whom you're claiming either the American opportunity credit or lifetime learning credit. Use additional copies of page 2 as needed for each student.

Part III Student and Educational Institution Information. See instructions.

20 Student name (as shown on page 1 of your tax return) CYNTHIA SIMON	21 Student social security number (as shown on page 1 of your tax return) XXX-XX-8888
22 Educational institution information (see instructions)	
a. Name of first educational institution SUFFOLK COLLEGE (1) Address. Number and street (or P.O. box). City, town or post office, state, and ZIP code. If a foreign address, see instructions. 10 COLLEGE AVE MARION IA 52302 (2) Did the student receive Form 1098-T from this institution for 2021? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No (3) Did the student receive Form 1098-T from this institution for 2020 with box 7 checked? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No (4) Enter the institution's employer identification number (EIN) if you're claiming the American opportunity credit or if you checked "Yes" in (2) or (3) . You can get the EIN from Form 1098-T or from the institution. 3 7 - 7 0 0 8 8 8 8	b. Name of second educational institution (if any) (1) Address. Number and street (or P.O. box). City, town or post office, state, and ZIP code. If a foreign address, see instructions. (2) Did the student receive Form 1098-T from this institution for 2021? <input type="checkbox"/> Yes <input type="checkbox"/> No (3) Did the student receive Form 1098-T from this institution for 2020 with box 7 checked? <input type="checkbox"/> Yes <input type="checkbox"/> No (4) Enter the institution's employer identification number (EIN) if you're claiming the American opportunity credit or if you checked "Yes" in (2) or (3) . You can get the EIN from Form 1098-T or from the institution. - - - - -
23 Has the Hope Scholarship Credit or American opportunity credit been claimed for this student for any 4 tax years before 2021? <input type="checkbox"/> Yes — Stop! Go to line 31 for this student. <input checked="" type="checkbox"/> No — Go to line 24.	
24 Was the student enrolled at least half-time for at least one academic period that began or is treated as having begun in 2021 at an eligible educational institution in a program leading towards a postsecondary degree, certificate, or other recognized postsecondary educational credential? See instructions. <input type="checkbox"/> Yes — Go to line 25. <input checked="" type="checkbox"/> No — Stop! Go to line 31 for this student.	
25 Did the student complete the first 4 years of postsecondary education before 2021? See instructions. <input type="checkbox"/> Yes — Stop! Go to line 31 for this student. <input type="checkbox"/> No — Go to line 26.	
26 Was the student convicted, before the end of 2021, of a felony for possession or distribution of a controlled substance? <input type="checkbox"/> Yes — Stop! Go to line 31 for this student. <input type="checkbox"/> No — Complete lines 27 through 30 for this student.	



You *can't* take the American opportunity credit and the lifetime learning credit for the *same student* in the same year. If you complete lines 27 through 30 for this student, don't complete line 31.

American Opportunity Credit

27 Adjusted qualified education expenses (see instructions). Don't enter more than \$4,000	27
28 Subtract \$2,000 from line 27. If zero or less, enter -0-	28
29 Multiply line 28 by 25% (0.25)	29
30 If line 28 is zero, enter the amount from line 27. Otherwise, add \$2,000 to the amount on line 29 and enter the result. Skip line 31. Include the total of all amounts from all Parts III, line 30, on Part I, line 1	30

Lifetime Learning Credit

31 Adjusted qualified education expenses (see instructions). Include the total of all amounts from all Parts III, line 31, on Part II, line 10	31	2000
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**Qualified Business Income Deduction
Simplified Computation**

► Attach to your tax return.

► Go to www.irs.gov/Form8995 for instructions and the latest information.**2021**Attachment
Sequence No. **55**

Name(s) shown on return

CYNTHIA SIMON

Your taxpayer identification number

XXX-XX-8888

Note. You can claim the qualified business income deduction **only** if you have qualified business income from a qualified trade or business, real estate investment trust dividends, publicly traded partnership income, or a domestic production activities deduction passed through from an agricultural or horticultural cooperative. See instructions.

Use this form if your taxable income, before your qualified business income deduction, is at or below \$164,900 (\$164,925 if married filing separately; \$329,800 if married filing jointly), and you aren't a patron of an agricultural or horticultural cooperative.

1	(a) Trade, business, or aggregation name	(b) Taxpayer identification number	(c) Qualified business income or (loss)
i	HOUSEKEEPING HELPERS	63-4008888	2762
ii			
iii			
iv			
v			

2	Total qualified business income or (loss). Combine lines 1i through 1v, column (c)	2	2762	
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	2762	
5	Qualified business income component. Multiply line 4 by 20% (0.20)	5		552
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		552
11	Taxable income before qualified business income deduction (see instructions)	11	27462	
12	Net capital gain (see instructions)	12	1775	
13	Subtract line 12 from line 11. If zero or less, enter -0-	13	25687	
14	Income limitation. Multiply line 13 by 20% (0.20)	14		5137
15	Qualified business income deduction. Enter the smaller of line 10 or line 14. Also enter this amount on the applicable line of your return (see instructions) ►	15		552
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.

Form **8995** (2021)

QNA

Premium Tax Credit (PTC)

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

▶ Go to www.irs.gov/Form8962 for instructions and the latest information.

Name shown on your return

Your social security number

CYNTHIA SIMON

XXX-XX-8888

- A.** If you received, or were eligible to receive, unemployment compensation for any week in 2021, check the box. See instructions ☐
- B.** You cannot take the PTC if your filing status is married filing separately unless you qualify for an exception. See instructions. If you qualify, check the box ☐

Part I Annual and Monthly Contribution Amount

1	Tax family size. Enter your tax family size. See instructions	1	1
2a	Modified AGI. Enter your modified AGI. See instructions	2a	40012
b	Enter the total of your dependents' modified AGI. See instructions	2b	
3	Household income. Add the amounts on lines 2a and 2b. See instructions	3	40012
4	Federal poverty line. Enter the federal poverty line amount from Table 1-1, 1-2, or 1-3. See instructions. Check the appropriate box for the federal poverty table used. a <input type="checkbox"/> Alaska b <input type="checkbox"/> Hawaii c <input checked="" type="checkbox"/> Other 48 states and DC	4	12760
5	Household income as a percentage of federal poverty line (see instructions)	5	313 %
6	Reserved for future use		
7	Applicable figure. Using your line 5 percentage, locate your "applicable figure" on the table in the instructions	7	0.0633
8a	Annual contribution amount. Multiply line 3 by line 7. Round to nearest whole dollar amount	8a	2533
b	Monthly contribution amount. Divide line 8a by 12. Round to nearest whole dollar amount	8b	211

Part II Premium Tax Credit Claim and Reconciliation of Advance Payment of Premium Tax Credit

- 9** Are you allocating policy amounts with another taxpayer or do you want to use the alternative calculation for year of marriage? See instructions.
☐ **Yes.** Skip to Part IV, Allocation of Policy Amounts, or Part V, Alternative Calculation for Year of Marriage. ☒ **No.** Continue to line 10.
- 10** See the instructions to determine if you can use line 11 or must complete lines 12 through 23.
☒ **Yes.** Continue to line 11. Compute your annual PTC. Then skip lines 12–23 and continue to line 24.
☐ **No.** Continue to lines 12–23. Compute your monthly PTC and continue to line 24.

Annual Calculation	(a) Annual enrollment premiums (Form(s) 1095-A, line 33A)	(b) Annual applicable SLCSP premium (Form(s) 1095-A, line 33B)	(c) Annual contribution amount (line 8a)	(d) Annual maximum premium assistance (subtract (c) from (b); if zero or less, enter -0-)	(e) Annual premium tax credit allowed (smaller of (a) or (d))	(f) Annual advance payment of PTC (Form(s) 1095-A, line 33C)
11 Annual Totals	2400	3960	2533	1427	1427	1800
Monthly Calculation	(a) Monthly enrollment premiums (Form(s) 1095-A, lines 21–32, column A)	(b) Monthly applicable SLCSP premium (Form(s) 1095-A, lines 21–32, column B)	(c) Monthly contribution amount (amount from line 8b or alternative marriage monthly calculation)	(d) Monthly maximum premium assistance (subtract (c) from (b); if zero or less, enter -0-)	(e) Monthly premium tax credit allowed (smaller of (a) or (d))	(f) Monthly advance payment of PTC (Form(s) 1095-A, lines 21–32, column C)
12 January						
13 February						
14 March						
15 April						
16 May						
17 June						
18 July						
19 August						
20 September						
21 October						
22 November						
23 December						
24 Total premium tax credit. Enter the amount from line 11(e) or add lines 12(e) through 23(e) and enter the total here					24	1427
25 Advance payment of PTC. Enter the amount from line 11(f) or add lines 12(f) through 23(f) and enter the total here					25	1800
26 Net premium tax credit. If line 24 is greater than line 25, subtract line 25 from line 24. Enter the difference here and on Schedule 3 (Form 1040), line 9. If line 24 equals line 25, enter -0-. Stop here. If line 25 is greater than line 24, leave this line blank and continue to line 27					26	

Part III Repayment of Excess Advance Payment of the Premium Tax Credit

27	Excess advance payment of PTC. If line 25 is greater than line 24, subtract line 24 from line 25. Enter the difference here	27	373
28	Repayment limitation (see instructions)	28	1350
29	Excess advance premium tax credit repayment. Enter the smaller of line 27 or line 28 here and on Schedule 2 (Form 1040), line 2	29	373

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

Form **8962** (2021)

Qualified Dividends and Capital Gain Tax Worksheet—Line 16

Keep for Your Records

**Before you begin:**

- ✓ See the earlier instructions for line 16 to see if you can use this worksheet to figure your tax.
- ✓ Before completing this worksheet, complete Form 1040 or 1040-SR through line 15.
- ✓ If you don't have to file Schedule D and you received capital gain distributions, be sure you checked the box on Form 1040 or 1040-SR, line 7.

1.	Enter the amount from Form 1040 or 1040-SR, line 15. However, if you are filing Form 2555 (relating to foreign earned income), enter the amount from line 3 of the Foreign Earned Income Tax Worksheet	1.	<u>26910</u>
2.	Enter the amount from Form 1040 or 1040-SR, line 3a*	2.	<u>75</u>
3.	Are you filing Schedule D?*		
	<input checked="" type="checkbox"/> Yes. Enter the smaller of line 15 or 16 of Schedule D. If either line 15 or 16 is blank or a loss, enter -0-.	}	3. <u>1700</u>
	<input type="checkbox"/> No. Enter the amount from Form 1040 or 1040-SR, line 7.		
4.	Add lines 2 and 3	4.	<u>1775</u>
5.	Subtract line 4 from line 1. If zero or less, enter -0-	5.	<u>25135</u>
6.	Enter: \$40,400 if single or married filing separately, \$80,800 if married filing jointly or qualifying widow(er), \$54,100 if head of household.	}	6. <u>40400</u>
7.	Enter the smaller of line 1 or line 6		
8.	Enter the smaller of line 5 or line 7	8.	<u>25135</u>
9.	Subtract line 8 from line 7. This amount is taxed at 0%	9.	<u>1775</u>
10.	Enter the smaller of line 1 or line 4	10.	<u>1775</u>
11.	Enter the amount from line 9	11.	<u>1775</u>
12.	Subtract line 11 from line 10	12.	
13.	Enter: \$445,850 if single, \$250,800 if married filing separately, \$501,600 if married filing jointly or qualifying widow(er), \$473,750 if head of household.	}	13. <u>445850</u>
14.	Enter the smaller of line 1 or line 13		
15.	Add lines 5 and 9	15.	<u>26910</u>
16.	Subtract line 15 from line 14. If zero or less, enter -0-	16.	
17.	Enter the smaller of line 12 or line 16	17.	
18.	Multiply line 17 by 15% (0.15)	18.	
19.	Add lines 9 and 17	19.	<u>1775</u>
20.	Subtract line 19 from line 10	20.	
21.	Multiply line 20 by 20% (0.20)	21.	
22.	Figure the tax on the amount on line 5. If the amount on line 5 is less than \$100,000, use the Tax Table to figure the tax. If the amount on line 5 is \$100,000 or more, use the Tax Computation Worksheet	22.	<u>2816</u>
23.	Add lines 18, 21, and 22	23.	<u>2816</u>
24.	Figure the tax on the amount on line 1. If the amount on line 1 is less than \$100,000, use the Tax Table to figure the tax. If the amount on line 1 is \$100,000 or more, use the Tax Computation Worksheet	24.	<u>3032</u>
25.	Tax on all taxable income. Enter the smaller of line 23 or 24. Also include this amount on the entry space on Form 1040 or 1040-SR, line 16. If you are filing Form 2555, don't enter this amount on the entry space on Form 1040 or 1040-SR, line 16. Instead, enter it on line 4 of the Foreign Earned Income Tax Worksheet	25.	<u>2816</u>

* If you are filing Form 2555, see the footnote in the Foreign Earned Income Tax Worksheet before completing this line.

port this transaction on line 1a or line 8a. Instead, report the transaction on Form 8949. See the instructions for Form 8949, columns (f), (g), and (h). Complete all necessary pages of Form 8949 before completing line 1b, 2, 3, 8b, 9, or 10 of Schedule D.

Lines 1b, 2, 3, 8b, 9, and 10, Column (h)—Transactions Reported on Form 8949

Figure gain or loss on each line. First, subtract the cost or other basis in column (e) from the proceeds (sales price) in column (d). Then combine the result with any adjustments in column (g). Enter the gain or loss in column (h). Enter negative amounts in parentheses.

Example 1—gain. Column (d) is \$6,000 and column (e) is \$2,000. Enter \$4,000 in column (h).

Example 2—loss. Column (d) is \$6,000 and column (e) is \$8,000. Enter (\$2,000) in column (h).

Example 3—adjustment. Column (d) is \$6,000, column (e) is \$2,000, and column (g) is (\$1,000). Enter \$3,000 (\$6,000 – \$2,000 – \$1,000) in column (h).

Line 13

See *Capital Gain Distributions*, earlier.

Line 18

If you checked “Yes” on line 17, complete the 28% Rate Gain Worksheet in these instructions if either of the following applies for 2021.

- You reported in Part II of Form 8949 a section 1202 exclusion from the eligible gain on QSB stock (see *Exclusion of Gain on Qualified Small Business (QSB) Stock*, earlier).
- You reported in Part II of Form 8949 a collectibles gain or (loss). A collectibles gain or (loss) is any long-term gain or deductible long-term loss from the sale or exchange of a collectible that is a capital asset.

Collectibles include works of art, rugs, antiques, metals (such as gold, silver, and platinum bullion), gems, stamps, coins, alcoholic beverages, and certain other tangible property.

Include on the worksheet any gain (but not loss) from the sale or exchange of an interest in a partnership, S corporation, or trust held for more than 1 year and attributable to unrealized appreciation of collectibles. For details, see Regulations section 1.1(h)-1. Also, attach the statement required under Regulations section 1.1(h)-1(e).

Line 19

If you checked “Yes” on line 17, complete the Unrecaptured Section 1250

Gain Worksheet in these instructions if any of the following apply for 2021.

- You sold or otherwise disposed of section 1250 property (generally, real property that you depreciated) held more than 1 year.
- You received installment payments for section 1250 property held more than 1 year for which you are reporting gain on the installment method.
- You received a Schedule K-1 from an estate or trust, partnership, or S corporation that shows “unrecaptured section 1250 gain.”
- You received a Form 1099-DIV or Form 2439 from a real estate investment trust or regulated investment company (including a mutual fund) that reports “unrecaptured section 1250 gain.”
- You reported a long-term capital gain from the sale or exchange of an interest in a partnership that owned section 1250 property.

Instructions for the Unrecaptured Section 1250 Gain Worksheet

Lines 1 through 3. If you had more than one property described on line 1, complete lines 1 through 3 for each property on a separate worksheet. Enter the total of the line 3 amounts for all properties on line 3 and go to line 4.

Line 4. To figure the amount to enter on line 4, follow the steps below for

CYNTHIA SIMON

XXX-XX-8888

28% Rate Gain Worksheet—Line 18

Keep for Your Records 

1. Enter the total of all collectibles gain or (loss) from items you reported on Form 8949, Part II	1.	
2. Enter as a positive number the total of:		
• Any section 1202 exclusion you reported in column (g) of Form 8949, Part II, with code “Q” in column (f), that is 50% of the gain;		
• 2/3 of any section 1202 exclusion you reported in column (g) of Form 8949, Part II, with code “Q” in column (f), that is 60% of the gain; and		
• 1/3 of any section 1202 exclusion you reported in column (g) of Form 8949, Part II, with code “Q” in column (f), that is 75% of the gain.		
Don’t make an entry for any section 1202 exclusion that is 100% of the gain.		
3. Enter the total of all collectibles gain or (loss) from Form 4684, line 4 (but only if Form 4684, line 15, is more than zero); Form 6252; Form 6781, Part II; and Form 8824	3.	
4. Enter the total of any collectibles gain reported to you on:		
• Form 1099-DIV, box 2d;		
• Form 2439, box 1d; and		
• Schedule K-1 from a partnership, S corporation, estate, or trust.		
5. Enter your long-term capital loss carryovers from Schedule D, line 14, and Schedule K-1 (Form 1041), box 11, code D	5.	()
6. If Schedule D, line 7, is a (loss), enter that (loss) here. Otherwise, enter -0-	6.	()
7. Combine lines 1 through 6. If zero or less, enter -0-. If more than zero, also enter this amount on Schedule D, line 18	7.	

Unrecaptured Section 1250 Gain Worksheet—Line 19

Keep for Your Records



If you aren't reporting a gain on Form 4797, line 7, skip lines 1 through 9 and go to line 10.

1. If you have a section 1250 property in Part III of Form 4797 for which you made an entry in Part I of Form 4797 (but not on Form 6252), enter the smaller of line 22 or line 24 of Form 4797 for that property. If you didn't have any such property, go to line 4. If you had more than one such property, see instructions	1.	
2. Enter the amount from Form 4797, line 26g, for the property for which you made an entry on line 1	2.	
3. Subtract line 2 from line 1	3.	
4. Enter the total unrecaptured section 1250 gain included on line 26 or line 37 of Form(s) 6252 from installment sales of trade or business property held more than 1 year. See instructions	4.	
5. Enter the total of any amounts reported to you on a Schedule K-1 from a partnership or an S corporation as "unrecaptured section 1250 gain"	5.	
6. Add lines 3 through 5	6.	
7. Enter the smaller of line 6 or the gain from Form 4797, line 7	7.	
8. Enter the amount, if any, from Form 4797, line 8	8.	
9. Subtract line 8 from line 7. If zero or less, enter -0-	9.	
10. Enter the amount of any gain from the sale or exchange of an interest in a partnership attributable to unrecaptured section 1250 gain. See instructions	10.	
11. Enter the total of any amounts reported to you as "unrecaptured section 1250 gain" on a Schedule K-1, Form 1099-DIV, or Form 2439 from an estate, trust, real estate investment trust, or mutual fund (or other regulated investment company) or in connection with a Form 1099-R	11.	
12. Enter the total of any unrecaptured section 1250 gain from sales (including installment sales) or other dispositions of section 1250 property held more than 1 year for which you didn't make an entry in Part I of Form 4797 for the year of sale. See instructions	12.	
13. Add lines 9 through 12	13.	
14. If you had any section 1202 gain or collectibles gain or (loss), enter the total of lines 1 through 4 of the 28% Rate Gain Worksheet . Otherwise, enter -0-	14.	
15. Enter the (loss), if any, from Schedule D, line 7. If Schedule D, line 7, is zero or a gain, enter -0-	15.	()
16. Enter your long-term capital loss carryovers from Schedule D, line 14, and Schedule K-1 (Form 1041), box 11, code D*	16.	()
17. Combine lines 14 through 16. If the result is a (loss), enter it as a positive amount. If the result is zero or a gain, enter -0-	17.	
18. Unrecaptured section 1250 gain. Subtract line 17 from line 13. If zero or less, enter -0-. If more than zero, enter the result here and on Schedule D, line 19	18.	

* If you are filing Form 2555 (relating to foreign earned income), see the footnote in the Foreign Earned Income Tax Worksheet in the Instructions for Forms 1040 and 1040-SR before completing this line.

Line 10. Include on line 10 your share of the partnership's unrecaptured section 1250 gain that would result if the partnership had transferred all of its section 1250 property in a fully taxable transaction immediately before you sold or exchanged your interest in that partnership. If you recognized less than all of the realized gain, the partnership will be treated as having transferred only a proportionate amount of each section 1250 property. For details, see Regulations section 1.1(h)-1. Also, attach the statement required under Regulations section 1.1(h)-1(e).

Line 12. An example of an amount to include on line 12 is unrecaptured section 1250 gain from the sale of a vacation home you previously used as a rental property but converted to personal use prior to the sale. To figure the amount to enter on line 12, follow the applicable instructions below.

Installment sales. To figure the amount to include on line 12, follow the steps below for each installment sale of property held more than 1 year for which you didn't make an entry in Part I of your Form 4797 for the year of sale.

- Step 1. Figure the smaller of (a) the depreciation allowed or allowable, or (b) the total gain for the sale. This is the smaller of line 22 or line 24 of your 2020 Form 4797 (or the comparable lines of Form 4797 for the year of sale) for the property.

- Step 2. Reduce the amount figured in Step 1 by any section 1250 ordinary income recapture for the sale. This is the amount from line 26g of your 2020 Form 4797 (or the comparable line of Form 4797 for the year of sale) for the property. The result is your total unrecaptured section 1250 gain that must be allocated to the installment payments received from the sale.

- Step 3. Generally, the amount of capital gain on each installment payment

is treated as unrecaptured section 1250 gain until the total unrecaptured section 1250 gain figured in Step 2 has been used in full. Figure the amount of gain treated as unrecaptured section 1250 gain for installment payments received in 2020 as the smaller of (a) the amount from line 26 or line 37 of your 2020 Form 6252, whichever applies, or (b) the amount of unrecaptured section 1250 gain remaining to be reported. This amount is generally the total unrecaptured section 1250 gain for the sale reduced by all gain reported in prior years (excluding section 1250 ordinary income recapture). However, if you chose not to treat all of the gain from payments received after May 6, 1997, and before August 24, 1999, as unrecaptured section 1250 gain, use only the amount you chose to treat as unrecaptured section 1250 gain for those payments to reduce the total unrecaptured section 1250 gain remaining to be reported for the sale. Include this amount on line 12.

Credit Limit Worksheet**Complete this worksheet to figure the amount to enter on line 19.**

- | | |
|---|---------------|
| 1. Enter the amount from Form 8863,
line 18 | 1. _____ 400 |
| 2. Enter the amount from Form 8863,
line 9 | 2. _____ |
| 3. Add lines 1 and 2 | 3. _____ 400 |
| 4. Enter the amount from:
Form 1040 or 1040-SR, line 18
. | 4. _____ 3189 |
| 5. Enter the total of your credits from:
Schedule 3 (Form 1040),
lines 1 and 2,
and Schedule R, line 22
. | 5. _____ |
| 6. Subtract line 5 from line 4 | 6. _____ 3189 |
| 7. Enter the smaller of line 3 or line 6 here
and on Form 8863, line 19 | 7. _____ 400 |

Student Loan Interest Deduction Worksheet—Schedule 1, Line 21

Before you begin: ✓ Figure any write-in adjustments to be entered on Schedule 1, line 24z (see the instructions for Schedule 1, line 24z).
 ✓ Be sure you have read the **Exception** in the instructions for this line to see if you can use this worksheet instead of Pub. 970 to figure your deduction.

1. Enter the total interest you paid in 2021 on qualified student loans (see the instructions for line 21). **Don't** enter more than \$2,500 **1.** 2500
2. Enter the amount from Form 1040 or 1040-SR, line 9 **2.** 42723
3. Enter the total of the amounts from Schedule 1, lines 11 through 20, and 23 and 25 **3.** 211
4. Subtract line 3 from line 2 **4.** 42512
5. Enter the amount shown below for your filing status.

<ul style="list-style-type: none"> • Single, head of household, or qualifying widow(er)—\$70,000 • Married filing jointly—\$140,000 	} 5. <u>70000</u>
---	---	------------------------------
6. Is the amount on line 4 more than the amount on line 5?
☒ **No.** Skip lines 6 and 7, enter -0- on line 8, and go to line 9.
☐ **Yes.** Subtract line 5 from line 4 **6.** _____
7. Divide line 6 by \$15,000 (\$30,000 if married filing jointly). Enter the result as a decimal (rounded to at least three places). If the result is 1.000 or more, enter 1.000 **7.** _____
8. Multiply line 1 by line 7 **8.** _____
9. **Student loan interest deduction.** Subtract line 8 from line 1. Enter the result here and on Schedule 1, line 21.
Don't include this amount in figuring any other deduction on your return (such as on Schedule A, C, E, etc.) **9.** 2500

b. The person had gross income that was equal to or more than the exemption amount for that year or \$4,300 for 2021; or

c. You, or your spouse if filing jointly, could be claimed as a dependent on someone else's return.

However, a loan isn't a qualified student loan if (a) any of the proceeds were used for other purposes, or (b) the loan was from either a related person or a person who borrowed the proceeds under a qualified employer plan or a contract purchased under such a plan. For details, see Pub. 970.

Qualified higher education expenses.

Qualified higher education expenses generally include tuition, fees, room and board, and related expenses such as books and supplies. The expenses must be for education in a degree, certificate, or similar program at an eligible educational institution. An eligible educational institution includes most colleges, universities, and certain vocational schools. For details, see Pub. 970.

Line 22

Line 22 has been reserved for future use.

Line 23**Archer MSA Deduction**

See Form 8853.

Lines 24a through 24z**Line 24a**

Jury duty pay. Enter your jury duty pay if you gave the pay to your employer because your employer paid your salary while you served on the jury.

Line 24b

Enter the deductible expenses related to income reported on line 8k from the rental of personal property engaged in for profit.

Line 24c

Enter the nontaxable amount of the value of Olympic and Paralympic medals

and USOC prize money reported on line 8l.

Line 24d

Enter reforestation amortization and expenses (see Pub. 535).

Line 24e

Enter repayment of supplemental unemployment benefits under the Trade Act of 1974 (see Pub. 525).

Line 24f

Enter contributions to section 501(c)(18) (D) pension plans (see Pub. 525).

Line 24g



Enter contributions by certain chaplains to section 403(b) plans (see Pub. 517).


Line 24h

Enter attorney fees and court costs for actions involving certain unlawful discrimination claims, but only to the ex-

Before you begin: ✓ See the instructions for line 30 to find out if you can take this credit and for definitions and other information needed to fill out this worksheet.
 ✓ If you received Notice 1444-C, have it available.

Don't include on line 13 any amount you received but later returned to the IRS.
 If you can't take the recovery rebate credit, you don't have to repay any amount of EIP 3 on Form 1040 or 1040-SR.

1. Can you be claimed as a dependent on another person's 2021 return? If filing a joint return, go to line 2.
☒ **No.** Go to line 2.
☐ **Yes.**  You can't take the credit. Don't complete the rest of this worksheet and don't enter any amount on line 30.
2. Does your 2021 return include a social security number that was issued on or before the due date of your 2021 return (including extensions) for you and, if filing a joint return, your spouse?
☒ **Yes.** Go to line 6.
☐ **No.** If you are filing a joint return, go to line 3.
 If you aren't filing a joint return, go to line 5.
3. Was at least one of you a member of the U.S. Armed Forces at any time during 2021, and does at least one of you have a social security number that was issued on or before the due date of your 2021 return (including extensions)?
☐ **Yes.** Your credit is not limited. Go to line 6.
☐ **No.** Go to line 4.
4. Does one of you have a social security number that was issued on or before the due date of your 2021 return (including extensions)?
☐ **Yes.** Your credit is limited. Go to line 6.
☐ **No.** Go to line 5.
5. Do you have any dependents listed in the *Dependents* section on page 1 of Form 1040 or 1040-SR for whom you entered a social security number that was issued on or before the due date of your 2021 return (including extensions) or an adoption taxpayer identification number?
☐ **Yes.** Enter zero on line 6 and go to line 7.
☐ **No.**  You can't take the credit. Don't complete the rest of this worksheet and don't enter any amount on line 30.
6. Enter:
 - \$1,400 if single, head of household, married filing separately, or qualifying widow(er),
 - \$1,400 if married filing jointly and you answered "Yes" to question 4, or
 - \$2,800 if married filing jointly and you answered "Yes" to question 2 or 3

6. 1400
7. Multiply \$1,400 by the number of dependents listed in the *Dependents* section on page 1 of Form 1040 or 1040-SR for whom you entered a social security number that was issued on or before the due date of your 2021 return (including extensions) or an adoption taxpayer identification number
8. Add lines 6 and 7
9. Is the amount on line 11 of Form 1040 or 1040-SR more than the amount shown below for your filing status?
 - Single or Married filing separately—\$75,000
 - Married filing jointly or qualifying widow(er)—\$150,000
 - Head of household—\$112,500☐ **Yes.** Enter the amount from line 11 of Form 1040 or 1040-SR and go to line 10
- ☒ **No.** Enter the amount from line 8 on line 12 and skip lines 10 and 11.
10. Is line 9 more than the amount shown below for your filing status?
 - Single or married filing separately—\$80,000
 - Married filing jointly or qualifying widow(er)—\$160,000
 - Head of household—\$120,000☐ **Yes.**  You can't take the credit. Don't complete the rest of this worksheet and don't enter any amount on line 30.
- ☐ **No.** Subtract line 9 from the amount shown above for your filing status.
11. Divide line 10 by the amount shown below for your filing status. Enter the result as a decimal (rounded to at least 2 places).
 - Single or married filing separately—\$5,000
 - Married filing jointly or qualifying widow(er)—\$10,000
 - Head of household—\$7,500

11. _____
12. Multiply line 8 by line 11
13. Enter the amount, if any, of EIP 3 that was issued to you. If filing a joint return, include the amount, if any, of your spouse's EIP 3. You may refer to Notice 1444-C or your tax account information at [IRS.gov/Account](https://www.irs.gov/Account) for the amount to enter here
14. **Recovery rebate credit.** Subtract line 13 from line 12. If zero or less, enter -0-. If line 13 is more than line 12, you don't have to pay back the difference. Enter the result here and, if more than zero, on line 30 of Form 1040 or 1040-SR