

**GILBERT & TARA WASHINGTON
123 TAYLOR AVE
MARION, IA 52302
2021 INCOME TAX RETURN**

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

GILBERT WASHINGTON &
TARA WASHINGTON
123 TAYLOR AVE
MARION IA 52302
(319) 555-5555

Preparer No.: 995
Client No. : XXX-XX-7777
Invoice Date: 12/08/2021

INVOICE

Description		Amount
PREPARATION OF 2021 FEDERAL/STATE FORMS & WORKSHEETS: FORM 1040-SR (TAX RETURN FOR SENIORS) FORM 1040 SCHEDULE 1 (ADDITIONAL INCOME AND ADJUSTMENTS) FORM 1040 SCHEDULE 3 (ADDITIONAL CREDITS AND PAYMENTS) RECOVERY REBATE CREDIT WORKSHEET FORM W-2 (WAGES AND TAX) FORM W-2G (GAMBLING WINNINGS) FORM 1099-C (CANCELLATION OF DEBT) FORM 1099-R (RETIREMENT DISTRIBUTIONS) SIMPLIFIED GENERAL RULE WORKSHEET SSA WORKSHEET FORM 8879 (E-FILE SIGNATURE AUTHORIZATION) FORM 8812 (QUALIFYING CHILDREN & OTHER DEPENDENTS CREDITS) FORM 8863 (EDUCATION CREDIT) OTHER INCOME		
		Total Invoice
		Amount Paid
		Balance Due

TAX YEAR: 2021
OFFICE : The Practice Lab

PROCESS DATE: 12/08/2021

CLIENT : XXX-XX-7777 GILBERT WASHINGTON
SPOUSE : XXX-XX-7778 TARA WASHINGTON

BIRTH DATE : XX/XX/1964 Age:57
BIRTH DATE : XX/XX/1956 Age:65

ADDRESS : 123 TAYLOR AVE
: MARION IA 52302

PREPARER : 995

Home : (319) 555-5555
Work : -
Cell : -
STATUS : MARRIED JOINT
FED TYPE: Direct Deposit
ST TYPE : Regular Tax
E-MAIL :

EFFECTIVE RATE: 7.18%

DEPENDENT NAME	BIRTH DATE	AGE	SSN	RELATIONSHIP	MONTHS
CHANDLER WASHINGTON	XX/XX/2002	19	XXX-XX-7779	SON	12

LISTING OF FORMS FOR THIS RETURN

FORM 1040-SR
SCHEDULE 1 (ADDITIONAL INCOME AND ADJUSTMENTS TO INCOME)
SCHEDULE 3 (ADDITIONAL CREDITS AND PAYMENTS)
RECOVERY REBATE CREDIT WORKSHEET
FORM W-2
FORM W-2G
FORM 1099-C (CANCELLATION OF DEBT)
FORM SSA-1099 (SOCIAL SECURITY BENEFITS)
FORM 1099-R (RETIREMENT DISTRIBUTIONS)
CHILD TAX CREDIT WORKSHEET
FORM 8812 (ADDITIONAL CHILD TAX CREDIT)
FORM 8863 (EDUCATION CREDITS)
FORM 8879 (E-FILE SIGNATURE AUTHORIZATION)

* QUICK SUMMARY *

SUMMARY	FEDERAL
FILING STATUS	2
TOTAL INCOME	75374
TOTAL ADJUSTMENTS	250
ADJUSTED GROSS INCOME	75124
DEDUCTIONS	26450
EXEMPTIONS	0
TAXABLE INCOME	48674
TAX	5443
CREDITS	1948
PAYMENTS	7635
REFUND	4140
AMOUNT DUE	0

DIRECT DEPOSIT INFORMATION

RTN: XXXXX0025 ACCOUNT: XXXXX6789 AMOUNT: \$4,140.00

CLIENT : GILBERT WASHINGTON
SPOUSE : TARA WASHINGTON

XXX-XX-7777
XXX-XX-7778

PREPARER : 995 DATE : 12/08/2021

* W-2 INCOME FORMS SUMMARY *

	T/S	EMPLOYER	WAGES	FED WITH	FICA	MED TAX	STATE WITH ST
1.	T	COOLIDGE ELEMENTARY	35502	2800	2263	529	350 IA
		TOTALS.....	35502	2800	2263	529	350

* W-2G INCOME FORMS SUMMARY *

	[T/S]	PAYER	GROSS WINNING	FED WITH	STATE WITH ST
1.	S	CHEVY CASINO	3000	0	0
		TOTALS.....	3000	0	0

* 1099-R INCOME FORMS SUMMARY *

	[T/S]	PAYER	GROSS DIST	TAXABLE AMT	FED WITH	STATE WITH ST
1.	S	OAK ENTERPRISE	18485	18035	1849	0
		TOTALS.....	18485	18035	1849	0

* FORM SSA-1099 INCOME FORMS SUMMARY *

	[T/S]	PAYER	SSA BENEFITS	FED WITH	PREMIUMS
1.	S	U.S.	21102	2020	1802
		TOTALS.....	21102	2020	1802

3232

☐ VOID☐ CORRECTED

OMB No. 1545-0238

Form W-2G
Certain
Gambling
Winnings

(Rev. November 2020)

For calendar year
20 _____For Privacy Act
and Paperwork
Reduction Act
Notice, see the
current **General**
Instructions for
Certain Information
Returns.**File with Form 1096****Copy A**
For Internal Revenue
Service Center

PAYER'S name, street address, city or town, province or state, country, and ZIP or foreign postal code CHEVY CASINO 1 WINNERS CIR LAKE HIAWATHA NJ 07034		1 Reportable winnings \$3000	2 Date won 07/04/2021
		3 Type of wager SLOTS	4 Federal income tax withheld \$0
		5 Transaction	6 Race
		7 Winnings from identical wagers \$0	8 Cashier
PAYER'S federal identification number 36-8007777	PAYER'S telephone number - -	9 Winner's taxpayer identification no. XXX-XX-7778	10 Window
WINNER'S name TARA WASHINGTON		11 First identification	12 Second identification
Street address (including apt. no.) 123 TAYLOR AVE		13 State/Payer's state identification no.	14 State winnings \$0
City or town, province or state, country, and ZIP or foreign postal code MARION IA 52302		15 State income tax withheld \$0	16 Local winnings \$0
		17 Local income tax withheld \$0	18 Name of locality

Under penalties of perjury, I declare that, to the best of my knowledge and belief, the name, address, and taxpayer identification number that I have furnished correctly identify me as the recipient of this payment and any payments from identical wagers, and that no other person is entitled to any part of these payments.

Signature ►

Date ►

Form **W-2G** (Rev. 11-2020)

www.irs.gov/FormW2G

Department of the Treasury - Internal Revenue Service

QNA

Do Not Cut or Separate Forms on This Page – Do Not Cut or Separate Forms on This Page

☐ CORRECTED (if checked)

PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and phone no. OAK ENTERPRISE 2050 DELTA AVE PINON HILLS CA 92372		1 Gross distribution \$ 18485		OMB No. 1545-0119 2020 Form 1099-R		Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc.					
		2a Taxable amount \$ 18035									
				2b Taxable amount not determined <input checked="" type="checkbox"/>			Total distribution <input type="checkbox"/>				
PAYER'S TIN 41-2007777		RECIPIENT'S TIN XXX-XX-7778		3 Capital gain (included in box 2a) \$		4 Federal income tax withheld \$ 1849					
RECIPIENT'S name TARA WASHINGTON Street address (including apt. no.) 123 TAYLOR 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 \$		This information is being furnished to the IRS.					
		7 Distribution code(s) 7		8 Other \$ %							
		9a Your percentage of total distribution %		9b Total employee contributions \$ 13500							
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. \$		16 State distribution \$	
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 \$					
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 \$		This information is being furnished to the IRS.					
		7 Distribution code(s)		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. \$		16 State distribution \$	
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**

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

OMB No. 1545-0074

Submission Identification Number (SID) ►

Taxpayer's name GILBERT WASHINGTON	Social security number XXX-XX-7777
Spouse's name TARA WASHINGTON	Spouse's social security number XXX-XX-7778

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	75124
2	Total tax	2	3495
3	Federal income tax withheld from Form(s) W-2 and Form(s) 1099	3	6669
4	Amount you want refunded to you	4	4140
5	Amount you owe	5	

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	7	7	7	7
---	---	---	---	---

 as my
signature on the income tax return (original or amended) I am now authorizing.
 ERO firm name
- ☐ 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 PRACTICE LAB to enter or generate my PIN

1	7	7	7	8
---	---	---	---	---

 as my
signature on the income tax return (original or amended) I am now authorizing.
 ERO firm name
- ☐ 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 ► 12/08/2021**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)

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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 GILBERT		Last name WASHINGTON		Your social security number XXX-XX-7777	
If joint return, spouse's first name and middle initial TARA		Last name WASHINGTON		Spouse's social security number XXX-XX-7778	
Home address (number and street). If you have a P.O. box, see instructions. 123 TAYLOR 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	

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. ☐ You ☐ Spouse

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
CHANDLER	WASHINGTON	XXX-XX-7779	SON	<input type="checkbox"/>	<input checked="" type="checkbox"/>
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"/>

Attach Schedule B if required.	1	Wages, salaries, tips, etc. Attach Form(s) W-2	1	35502
	2a	Tax-exempt interest	2b	
	3a	Qualified dividends	3b	
	4a	IRA distributions	4b	
	5a	Pensions and annuities	5b	18035
	6a	Social security benefits	6b	17937
	7	Capital gain or (loss). Attach Schedule D if required. If not required, check here ▶ <input type="checkbox"/>	7	
	8	Other income from Schedule 1, line 10	8	3900
	9	Add lines 1, 2b, 3b, 4b, 5b, 6b, 7, and 8. This is your total income . . ▶	9	75374
	10	Adjustments to income from Schedule 1, line 26	10	250
	11	Subtract line 10 from line 9. This is your adjusted gross income . . ▶	11	75124

Standard DeductionSee *Standard Deduction Chart* on the last page of this form.

12a	Standard deduction or itemized deductions (from Schedule A)	12a	26450	
b	Charitable contributions if you take the standard deduction (see instructions)	12b		
c	Add lines 12a and 12b	12c		26450
13	Qualified business income deduction from Form 8995 or Form 8995-A	13		
14	Add lines 12c and 13	14		26450
15	Taxable income. Subtract line 14 from line 11. If zero or less, enter -0-	15		48674
16	Tax (see instructions). Check if any from: 1 <input type="checkbox"/> Form(s) 8814 2 <input type="checkbox"/> Form 4972 3 <input type="checkbox"/> _____	16		5443
17	Amount from Schedule 2, line 3	17		
18	Add lines 16 and 17	18		5443
19	Nonrefundable child tax credit or credit for other dependents from Schedule 8812	19		500
20	Amount from Schedule 3, line 8	20		1448
21	Add lines 19 and 20	21		1948
22	Subtract line 21 from line 18. If zero or less, enter -0-	22		3495
23	Other taxes, including self-employment tax, from Schedule 2, line 21	23		0
24	Add lines 22 and 23. This is your total tax ►	24		3495
25	Federal income tax withheld from:	FORM 1099		
a	Form(s) W-2	25a		2800
b	Form(s) 1099	25b		3869
c	Other forms (see instructions)	25c		
d	Add lines 25a through 25c	25d		6669
26	2021 estimated tax payments and amount applied from 2020 return	26		
27a	Earned income credit (EIC) 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"/>	27a		
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		966
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		966
33	Add lines 25d, 26, and 32. These are your total payments ►	33		7635

If you have a qualifying child, attach Sch. EIC.

Refund	34	If line 33 is more than line 24, subtract line 24 from line 33. This is the amount you overpaid	34	4140
	35a	Amount of line 34 you want refunded to you . If Form 8888 is attached, check here <input type="checkbox"/>	35a	4140
Direct deposit? See instructions.	b	Routing number <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"/> <input type="checkbox"/> 0 0 2 5 c Type: <input checked="" type="checkbox"/> Checking <input type="checkbox"/> Savings		
	d	Account number <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"/> <input type="checkbox"/> 6 7 8 9		
	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		
	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 <input type="checkbox"/> Yes. Complete below. <input checked="" type="checkbox"/> 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 12/08/21	Your occupation TEACHER	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 12/08/21	Spouse's occupation RETIRED	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 12/08/21	PTIN S12345678	Check if: <input type="checkbox"/> 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/Form1040SR for instructions and the latest information.Form **1040-SR** (2021)

QNA

Standard Deduction Chart*Add the number of boxes checked in the "Age/Blindness" section of *Standard Deduction* on page 1 ► 1

IF your filing status is. . .	AND the number of boxes checked is. . .	THEN your standard deduction is. . .
Single	1	\$14,250
	2	15,950
Married filing jointly	1	\$26,450
	2	27,800
	3	29,150
	4	30,500
Qualifying widow(er)	1	\$26,450
	2	27,800
Head of household	1	\$20,500
	2	22,200
Married filing separately**	1	\$13,900
	2	15,250
	3	16,600
	4	17,950

* Don't use this chart if someone can claim you (or your spouse if filing jointly) as a dependent, your spouse itemizes on a separate return, or you were a dual-status alien. Instead, see instructions.

** You can check the boxes for your spouse if your filing status is married filing separately and your spouse had no income, isn't filing a return, and can't be claimed as a dependent on another person's return.

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

GILBERT & TARA WASHINGTON

Your social security number

XXX-XX-7777

Part I Additional Income

1	Taxable refunds, credits, or offsets of state and local income taxes	1	
2a	Alimony received	2a	
b	Date of original divorce or separation agreement (see instructions) ▶		
3	Business income or (loss). Attach Schedule C	3	
4	Other gains or (losses). Attach Form 4797	4	
5	Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E	5	
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	3000
c	Cancellation of debt	8c	750
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 ▶		
	CASINO SLOTS	8z	150
9	Total other income. Add lines 8a through 8z	9	3900
10	Combine lines 1 through 7 and 9. Enter here and on Form 1040, 1040-SR, or 1040-NR, line 8	10	3900

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	250
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	
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	
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	250

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

GILBERT & TARA WASHINGTON

Your social security number

XXX-XX-7777

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	1448
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	1448

(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**

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

GILBERT & TARA WASHINGTON

Your social security number

XXX-XX-7777

**Medical
and
Dental
Expenses****Caution:** Do not include expenses reimbursed or paid by others.

- 1 Medical and dental expenses (see instructions) **1** 1802
- 2 Enter amount from Form 1040 or 1040-SR, line 11 **2** 75124
- 3 Multiply line 2 by 7.5% (0.075) **3** 5634
- 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 ► ☐

5a 350

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** 350

e Enter the smaller of line 5d or \$10,000 (\$5,000 if married filing separately) **5e** 350

6 Other taxes. List type and amount ►

67 Add lines 5e and 6 **7** 350**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 ►

GAMBLING LOSSES TO AMOUNT WON 3000**16** 3000**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** 335018 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

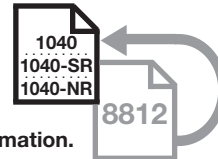
SCHEDULE 8812
(Form 1040)

Department of the Treasury
Internal Revenue Service (99)

**Credits for Qualifying Children
and Other Dependents**

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

► Go to www.irs.gov/Schedule8812 for instructions and the latest information.



OMB No. 1545-0074

2021

Attachment
Sequence No. **47**

Name(s) shown on return

GILBERT & TARA WASHINGTON

Your social security number

XXX-XX-7777

Part I-A Child Tax Credit and Credit for Other Dependents

1	Enter the amount from line 11 of your Form 1040, 1040-SR, or 1040-NR	1	75124
2a	Enter income from Puerto Rico that you excluded	2a	
b	Enter the amounts from lines 45 and 50 of your Form 2555	2b	
c	Enter the amount from line 15 of your Form 4563	2c	
d	Add lines 2a through 2c	2d	
3	Add lines 1 and 2d	3	75124
4a	Number of qualifying children under age 18 with the required social security number	4a	
b	Number of children included on line 4a who were under age 6 at the end of 2021	4b	
c	Subtract line 4b from line 4a	4c	
5	If line 4a is more than zero, enter the amount from the Line 5 Worksheet ; otherwise, enter -0-	5	
6	Number of other dependents, including any qualifying children who are not under age 18 or who do not have the required social security number	6	1
Caution: Do not include yourself, your spouse, or anyone who is not a U.S. citizen, U.S. national, or U.S. resident alien. Also, do not include anyone you included on line 4a.			
7	Multiply line 6 by \$500	7	500
8	Add lines 5 and 7	8	500
9	Enter the amount shown below for your filing status. • Married filing jointly—\$400,000 } • All other filing statuses—\$200,000 }	9	400000
10	Subtract line 9 from line 3. • If zero or less, enter -0-. • If more than zero and not a multiple of \$1,000, enter the next multiple of \$1,000. For example, if the result is \$425, enter \$1,000; if the result is \$1,025, enter \$2,000, etc. }	10	
11	Multiply line 10 by 5% (0.05)	11	
12	Subtract line 11 from line 8. If zero or less, enter -0-	12	500
13	Check all the boxes that apply to you (or your spouse if married filing jointly). A Check here if you (or your spouse if married filing jointly) have a principal place of abode in the United States for more than half of 2021 <input type="checkbox"/> B Check here if you (or your spouse if married filing jointly) are a bona fide resident of Puerto Rico for 2021 <input type="checkbox"/>		

Part I-B Filers Who Check a Box on Line 13

Caution: If you did not check a box on line 13, do not complete Part I-B; instead, skip to Part I-C.

14a	Enter the smaller of line 7 or line 12	14a	
b	Subtract line 14a from line 12	14b	
c	If line 14a is zero, enter -0-; otherwise, enter the amount from the Credit Limit Worksheet A	14c	
d	Enter the smaller of line 14a or line 14c	14d	
e	Add lines 14b and 14d	14e	
f	Enter the aggregate amount of advance child tax credit payments you (and your spouse if filing jointly) received for 2021. See your Letter(s) 6419 for the amounts to include on this line. If you are missing Letter 6419, see the instructions before entering an amount on this line	14f	
Caution: If the amount on this line doesn't match the aggregate amounts reported to you (and your spouse if filing jointly) on your Letter(s) 6419, the processing of your return will be delayed.			
g	Subtract line 14f from line 14e. If zero or less, enter -0- on lines 14g through 14i and go to Part III	14g	
h	Enter the smaller of line 14d or line 14g. This is your credit for other dependents. Enter this amount on line 19 of your Form 1040, 1040-SR, or 1040-NR	14h	
i	Subtract line 14h from line 14g. This is your refundable child tax credit. Enter this amount on line 28 of your Form 1040, 1040-SR, or 1040-NR	14i	

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

Schedule 8812 (Form 1040) 2021

QNA

Part I-C Filers Who Do Not Check a Box on Line 13

Caution: If you checked a box on line 13, do not complete Part I-C.

15a	Enter the amount from the Credit Limit Worksheet A	15a	3995
b	Enter the smaller of line 12 or line 15a Additional child tax credit. Complete Parts II-A through II-C if you meet each of the following items. 1. You are not filing Form 2555. 2. Line 4a is more than zero. 3. Line 12 is more than line 15a.	15b	500
c	If you completed Parts II-A through II-C, enter the amount from line 27; otherwise, enter -0-	15c	
d	Add lines 15b and 15c	15d	500
e	Enter the aggregate amount of advance child tax credit payments you (and your spouse if filing jointly) received for 2021. See your Letter(s) 6419 for the amounts to include on this line. If you are missing Letter 6419, see the instructions before entering an amount on this line Caution: If the amount on this line doesn't match the aggregate amounts reported to you (and your spouse if filing jointly) on your Letter(s) 6419, the processing of your return will be delayed.	15e	
f	Subtract line 15e from line 15d. If zero or less, enter -0- on lines 15f through 15h and go to Part III	15f	500
g	Enter the smaller of line 15b or line 15f. This is your nonrefundable child tax credit and credit for other dependents. Enter this amount on line 19 of your Form 1040, 1040-SR, or 1040-NR.	15g	500
h	Subtract line 15g from line 15f. This is your additional child tax credit. Enter this amount on line 28 of your Form 1040, 1040-SR, or 1040-NR	15h	

Part II-A Additional Child Tax Credit (use only if completing Part I-C)

Caution: If you file Form 2555, **stop here** and enter -0- on line 15c; you cannot claim the additional child tax credit.

Caution: If you checked a box on line 13, do not complete Parts II-A through II-C; you cannot claim the additional child tax credit.

16a	Subtract line 15b from line 12. If zero, stop here and enter -0- on line 15c; you cannot claim this credit	16a	
b	Number of qualifying children under 18 with the required social security number: _____ x \$1,400. Enter the result. If zero, stop here and enter -0- on line 15c; you cannot claim this credit TIP: The number of children you use for this line is the same as the number of children you used for line 4a.	16b	
17	Enter the smaller of line 16a or line 16b	17	
18a	Earned income (see instructions)	18a	
b	Nontaxable combat pay (see instructions)	18b	
19	Is the amount on line 18a more than \$2,500? <input type="checkbox"/> No. Leave line 19 blank and enter -0- on line 20. <input type="checkbox"/> Yes. Subtract \$2,500 from the amount on line 18a. Enter the result	19	
20	Multiply the amount on line 19 by 15% (0.15) and enter the result Next. On line 16b, is the amount \$4,200 or more? <input type="checkbox"/> No. If line 20 is zero, stop here and enter -0- on line 15c; you cannot claim this credit. Otherwise, skip Part II-B and enter the smaller of line 17 or line 20 on line 27. <input type="checkbox"/> Yes. If line 20 is equal to or more than line 17, skip Part II-B and enter the amount from line 17 on line 27. Otherwise, go to line 21.	20	

Part II-B Certain Filers Who Have Three or More Qualifying Children

21	Withheld social security, Medicare, and Additional Medicare taxes from Form(s) W-2, boxes 4 and 6. If married filing jointly, include your spouse's amounts with yours. If your employer withheld or you paid Additional Medicare Tax or tier 1 RRTA taxes, see instructions	21	
22	Enter the total of the amounts from Schedule 1 (Form 1040), line 15; Schedule 2 (Form 1040), line 5; Schedule 2 (Form 1040), line 6; and Schedule 2 (Form 1040), line 13	22	
23	Add lines 21 and 22	23	
24	1040 and 1040-SR filers: Enter the total of the amounts from Form 1040 or 1040-SR, line 27a, and Schedule 3 (Form 1040), line 11. 1040-NR filers: Enter the amount from Schedule 3 (Form 1040), line 11. }	24	
25	Subtract line 24 from line 23. If zero or less, enter -0-	25	
26	Enter the larger of line 20 or line 25 Next, enter the smaller of line 17 or line 26 on line 27.	26	

Part II-C Additional Child Tax Credit

27	Enter this amount on line 15c	27	
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Part III Additional Tax (use only if line 14g or line 15f is zero)

28a	Enter the amount from line 14f or line 15e, whichever applies	28a	
b	Enter the amount from line 14e or line 15d, whichever applies	28b	500
29	Excess advance child tax credit payments. Subtract line 28b from line 28a. If zero, stop; you do not owe the additional tax	29	
30	Enter the number of qualifying children taken into account in determining the annual advance amount you received for 2021. See your Letter 6419 for this number. If you are missing your Letter 6419, you are filing a joint return, or you received more than one Letter 6419, see the instructions before entering a number on this line . . . Caution: If the amount on this line doesn't match the number of qualifying children reported to you (and your spouse if filing jointly) on your Letter(s) 6419, the processing of your return will be delayed.	30	
31	Enter the smaller of line 4a or line 30	31	
32	Subtract line 31 from line 30. If zero, skip to line 40 and enter the amount from line 29; otherwise, continue to line 33	32	
33	Enter the amount shown below for your filing status. <ul style="list-style-type: none"> • Married filing jointly or Qualifying widow(er)—\$60,000 • Head of household—\$50,000 • All other filing statuses—\$40,000 	33	
34	Subtract line 33 from line 3. If zero or less, enter -0-	34	
35	Enter the amount from line 33	35	
36	Divide line 34 by line 35. Enter the result as a decimal (rounded to at least three places). If the result is 1.000 or more, enter 1.000	36	
37	Multiply line 32 by \$2,000	37	
38	Multiply line 37 by line 36	38	
39	Subtract line 38 from line 37	39	
40	Subtract line 39 from line 29. If zero or less, enter -0-. This is your additional tax. If more than zero, enter this amount on Schedule 2 (Form 1040), line 19	40	

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.

OMB No. 1545-0074

2021Attachment
Sequence No. **50**

Your social security number

GILBERT & TARA WASHINGTON

XXX-XX-7777

*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	2414
2	Enter: \$180,000 if married filing jointly; \$90,000 if single, head of household, or qualifying widow(er) . . .	2	180000
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	75124
4	Subtract line 3 from line 2. If zero or less, stop ; you can't take any education credit . . .	4	104876
5	Enter: \$20,000 if married filing jointly; \$10,000 if single, head of household, or qualifying widow(er) . . .	5	20000
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	1.000
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	2414
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	966

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	1448
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	
11	Enter the smaller of line 10 or \$10,000 . . .	11	
12	Multiply line 11 by 20% (0.20) . . .	12	
13	Enter: \$180,000 if married filing jointly; \$90,000 if single, head of household, or qualifying widow(er) . . .	13	
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	
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	
16	Enter: \$20,000 if married filing jointly; \$10,000 if single, head of household, or qualifying widow(er) . . .	16	
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	
18	Multiply line 12 by line 17. Enter here and on line 1 of the Credit Limit Worksheet (see instructions) ▶	18	
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	1448

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

QNA

Form **8863** (2021)

Name(s) shown on return

GILBERT & TARA WASHINGTON

Your social security number

XXX-XX-7777



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) CHANDLER WASHINGTON	21 Student social security number (as shown on page 1 of your tax return) XXX-XX-7779
22 Educational institution information (see instructions)	
a. Name of first educational institution GORDON 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 8 - 8 0 0 7 7 7 7	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 checked="" type="checkbox"/> Yes — Go to line 25. <input 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 checked="" 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 checked="" 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	3655
28 Subtract \$2,000 from line 27. If zero or less, enter -0-	28	1655
29 Multiply line 28 by 25% (0.25)	29	414
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	2414

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	
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Credit for Qualified Retirement Savings Contributions

► **Attach to Form 1040, 1040-SR, or 1040-NR.**
 ► **Go to www.irs.gov/Form8880 for the latest information.**

Name(s) shown on return

GILBERT & TARA WASHINGTON

Your social security number

XXX-XX-7777



You **cannot** take this credit if **either** of the following applies.

- The amount on Form 1040, 1040-SR, or 1040-NR, line 11, is more than \$33,000 (\$49,500 if head of household; \$66,000 if married filing jointly).
- The person(s) who made the qualified contribution or elective deferral **(a)** was born after January 1, 2004; **(b)** is claimed as a dependent on someone else's 2021 tax return; or **(c)** was a **student** (see instructions).

- 1 Traditional and Roth IRA contributions, and ABLE account contributions by the designated beneficiary for 2021. **Do not** include rollover contributions
- 2 Elective deferrals to a 401(k) or other qualified employer plan, voluntary employee contributions, and 501(c)(18)(D) plan contributions for 2021 (see instructions)
- 3 Add lines 1 and 2
- 4 Certain distributions received **after** 2018 and **before** the due date (including extensions) of your 2021 tax return (see instructions). If married filing jointly, include **both** spouses' amounts in **both** columns. See instructions for an exception
- 5 Subtract line 4 from line 3. If zero or less, enter -0-
- 6 In each column, enter the **smaller** of line 5 or \$2,000
- 7 Add the amounts on line 6. If zero, **stop**; you can't take this credit
- 8 Enter the amount from Form 1040, 1040-SR, or 1040-NR, line 11*
- 9 Enter the applicable decimal amount from the table below.

	(a) You	(b) Your spouse
1		
2	1000	
3	1000	
4	18035	18035
5		
6		

If line 8 is—		And your filing status is—		
Over—	But not over—	Married filing jointly	Head of household	Single, Married filing separately, or Qualifying widow(er)
Enter on line 9—				
---	\$19,750	0.5	0.5	0.5
\$19,750	\$21,500	0.5	0.5	0.2
\$21,500	\$29,625	0.5	0.5	0.1
\$29,625	\$32,250	0.5	0.2	0.1
\$32,250	\$33,000	0.5	0.1	0.1
\$33,000	\$39,500	0.5	0.1	0.0
\$39,500	\$43,000	0.2	0.1	0.0
\$43,000	\$49,500	0.1	0.1	0.0
\$49,500	\$66,000	0.1	0.0	0.0
\$66,000	---	0.0	0.0	0.0

Note: If line 9 is zero, **stop**; you can't take this credit.

- 10 Multiply line 7 by line 9
- 11 Limitation based on tax liability. Enter the amount from the Credit Limit Worksheet in the instructions
- 12 **Credit for qualified retirement savings contributions.** Enter the **smaller** of line 10 or line 11 here and on Schedule 3 (Form 1040), line 4

7	
8	
9	x 0 .
10	
11	
12	

* See Pub. 590-A for the amount to enter if you claim any exclusion or deduction for foreign earned income, foreign housing, or income from Puerto Rico or for bona fide residents of American Samoa.

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

Form **8880** (2021)

The type and rule above prints on all proofs including departmental reproduction proofs. MUST be removed before printing.

Credit Limit Worksheet A

1. Enter the amount from line 18 of your Form 1040, 1040-SR, or 1040-NR.

1	5443
---	------

2. Add the following amounts (if applicable) from:

Schedule 3, line 1	+	_____
Schedule 3, line 2	+	_____
Schedule 3, line 3	+	1448
Schedule 3, line 4	+	_____
Schedule 3, line 61	+	_____
Form 5695, line 30	+	_____
Form 8910, line 15	+	_____
Form 8936, line 23	+	_____
Schedule R, line 22	+	_____

Enter the total.

2	1448
---	------

3. Subtract line 2 from line 1.

3	3995
---	------

Complete the Credit Limit Worksheet B only if you meet all of the following.

1. You are completing Part I–C of Schedule 8812.
2. You are claiming one or more of the following credits.
 - a. Mortgage interest credit, Form 8396.
 - b. Adoption credit, Form 8839.
 - c. Residential energy efficient property credit, Form 5695, Part I.
 - d. District of Columbia first-time homebuyer credit, Form 8859.
3. You are not filing Form 2555.
4. Line 4a of Schedule 8812 is more than zero.

4. If you are not completing Credit Limit Worksheet B, enter -0-; otherwise, enter the amount from the Credit Limit Worksheet B.

4	
---	--

5. Subtract line 4 from line 3. Enter here and on Schedule 8812, line 14c or line 15a, whichever applies.

5	3995
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Line 14f

Enter the amount of advance child tax credit payments you received for 2021 as reported in box 1 on your Letter 6419.

Married Filing Jointly

If you are married filing jointly, add the amount reported in box 1 on your Letter 6419 and your spouse's Letter 6419 and enter the total on line 14f.

Example 4. In 2020, Roger filed as single with 2 qualifying chil-

vance child tax credit payments of \$1,500 based on 1 qualifying child. Both Roger and Tiffany received Letter 6419. Roger's letter reports advance child tax credit payments of \$3,000 in box 1 and 2 qualifying children in box 2. Tiffany's letter reports advance child tax credit payments of \$1,500 in box 1 and 1 qualifying child in box 2. Roger and Tiffany were married in 2021 and file as married filing jointly on their 2021 tax return. Roger and Tiffany will add the amounts from box 1 of their Letters 6419 and enter \$4,500 (\$3,000 + \$1,500) on line 14f.

Example 5. In 2020, John and Susan filed as married filing jointly with 4 qualifying children. In 2021, John and Susan received ad-

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. _____ |
| 2. Enter the amount from Form 8863,
line 9 | 2. _____ 1448 |
| 3. Add lines 1 and 2 | 3. _____ 1448 |
| 4. Enter the amount from:
Form 1040 or 1040-SR, line 18
. | 4. _____ 5443 |
| 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. _____ 5443 |
| 7. Enter the smaller of line 3 or line 6 here
and on Form 8863, line 19 | 7. _____ 1448 |

Line 11

Before you complete the following worksheet, figure the amount of any credit for the elderly or the disabled you're claiming on Schedule 3 (Form 1040), line 6d. See Schedule R (Form 1040) to figure the credit.

Credit Limit Worksheet

Complete this worksheet to figure the amount to enter on line 11.

1. Enter the amount from Form 1040, 1040-SR, or 1040-NR, line 18 **1.** 5443
2. **Form 1040, 1040-SR, or 1040-NR filers:** Enter the total of your credits from Schedule 3, lines 1 through 3, 6d, and 6l **2.** 1448
3. Subtract line 2 from line 1. Also enter this amount on Form 8880, line 11. But if zero or less, **stop**; you can't take the credit—don't file this form . . . **3.** 3995



Simplified Method Worksheet—Lines 5a and 5b

Keep for Your Records

Before you begin: ✓ If you are the beneficiary of a deceased employee or former employee who died **before** August 21, 1996, include any death benefit exclusion that you are entitled to (up to \$5,000) in the amount entered on line 2 below.

More than one pension or annuity. If you had more than one partially taxable pension or annuity, figure the taxable part of each separately. Enter the total of the taxable parts on Form 1040 or 1040-SR, line 5b. Enter the total pension or annuity payments received in 2021 on Form 1040 or 1040-SR, line 5a.

1. Enter the total pension or annuity payments from Form 1099-R, box 1. Also, enter this amount on Form 1040 or 1040-SR, line 5a **1.** 18485
2. Enter your cost in the plan at the annuity starting date **2.** 13500
Note. If you completed this worksheet last year, skip line 3 and enter the amount from line 4 10/01/2018 of last year's worksheet on line 4 below (even if the amount of your pension or annuity has changed). Otherwise, go to line 3.
3. Enter the appropriate number from **Table 1** below. **But** if your annuity starting date was **after** 1997 **and** the payments are for your life and that of your beneficiary, enter the appropriate number from **Table 2** below **3.** 360
4. Divide line 2 by the number on line 3 **4.** 37.50
5. Multiply line 4 by the number of months for which this year's payments were made. If your annuity starting date was **before** 1987, skip lines 6 and 7 and enter this amount on line 8. Otherwise, go to line 6 **5.** 450
6. Enter the amount, if any, recovered tax free in years after 1986. If you completed this worksheet last year, enter the amount from line 10 of last year's worksheet **6.** 1013
7. Subtract line 6 from line 2 **7.** 12487
8. Enter the **smaller** of line 5 or line 7 **8.** 450
9. **Taxable amount.** Subtract line 8 from line 1. Enter the result, but not less than zero. Also, enter this amount on Form 1040 or 1040-SR, line 5b. If your Form 1099-R shows a larger amount, use the amount on this line instead of the amount from Form 1099-R. If you are a retired public safety officer, see *Insurance Premiums for Retired Public Safety Officers* before entering an amount on line 5b. **9.** 18035
10. Was your annuity starting date before 1987?
☐ **Yes.** Do not complete the rest of this worksheet.
☒ **No.** Add lines 6 and 8. This is the **amount you have recovered tax free** through 2021. You will need this number if you need to fill out this worksheet next year **10.** 1463
11. **Balance of cost to be recovered.** Subtract line 10 from line 2. If zero, you won't have to complete this worksheet next year. The payments you receive next year will generally be fully taxable **11.** 12037

Table 1 for Line 3 Above

IF the age at annuity starting date was . . .	AND your annuity starting date was—	
	before November 19, 1996, enter on line 3 . . .	after November 18, 1996, enter on line 3 . . .
55 or under	300	360
56–60	260	310
61–65	240	260
66–70	170	210
71 or older	120	160

Table 2 for Line 3 Above

IF the combined ages at annuity starting date were . . .	THEN enter on line 3 . . .
110 or under	410
111–120	360
121–130	310
131–140	260
141 or older	210

QNA

Social Security Benefits Worksheet—Lines 6a and 6b

Keep for Your Records



Before you begin: ✓ Figure any write-in adjustments to be entered on Schedule 1, line 24z (see the instructions for Schedule 1, line 24z).
 ✓ If you are married filing separately and you lived apart from your spouse for all of 2021, enter "D" to the right of the word "benefits" on line 6a. If you don't, you may get a math error notice from the IRS.
 ✓ Be sure you have read the **Exception** in the line 6a and 6b instructions to see if you can use this worksheet instead of a publication to find out if any of your benefits are taxable.




1. Enter the total amount from **box 5** of **all** your **Forms SSA-1099** and **RRB-1099**. Also enter this amount on Form 1040 or 1040-SR, line 6a **1.** 21102
2. Multiply line 1 by 50% (0.50) **2.** 10551
3. Combine the amounts from Form 1040 or 1040-SR, lines 1, 2b, 3b, 4b, 5b, 7, and 8 **3.** 57437
4. Enter the amount, if any, from Form 1040 or 1040-SR, line 2a **4.**
5. Combine lines 2, 3, and 4 **5.** 67988
6. Enter the total of the amounts from Schedule 1, lines 11 through 20, and 23 and 25 **6.** 250
7. Is the amount on line 6 less than the amount on line 5?
☐ **No.** None of your social security benefits are taxable. Enter -0- on Form 1040 or 1040-SR, line 6b.
☒ **Yes.** Subtract line 6 from line 5 **7.** 67738
8. If you are:
 - Married filing jointly, enter \$32,000
 - Single, head of household, qualifying widow(er), or married filing separately and you **lived apart** from your spouse for all of 2021, enter \$25,000
 - Married filing separately and you lived with your spouse at any time in 2021, skip lines 8 through 15; multiply line 7 by 85% (0.85) and enter the result on line 16. Then, go to line 17
 **8.** 32000
9. Is the amount on line 8 less than the amount on line 7?
☐ **No.** None of your social security benefits are taxable. Enter -0- on Form 1040 or 1040-SR, line 6b. If you are married filing separately and you **lived apart** from your spouse for all of 2021, be sure you entered "D" to the right of the word "benefits" on line 6a.
☒ **Yes.** Subtract line 8 from line 7 **9.** 35738
10. Enter \$12,000 if married filing jointly; \$9,000 if single, head of household, qualifying widow(er), or married filing separately and you **lived apart** from your spouse for all of 2021 **10.** 12000
11. Subtract line 10 from line 9. If zero or less, enter -0- **11.** 23738
12. Enter the **smaller** of line 9 or line 10 **12.** 12000
13. Enter one-half of line 12 **13.** 6000
14. Enter the **smaller** of line 2 or line 13 **14.** 6000
15. Multiply line 11 by 85% (0.85). If line 11 is zero, enter -0- **15.** 20177
16. Add lines 14 and 15 **16.** 26177
17. Multiply line 1 by 85% (0.85) **17.** 17937
18. **Taxable social security benefits.** Enter the **smaller** of line 16 or line 17. Also enter this amount on Form 1040 or 1040-SR, line 6b **18.** 17937



TIP If any of your benefits are taxable for 2021 **and** they include a lump-sum benefit payment that was for an earlier year, you may be able to reduce the taxable amount. See Lump-Sum Election in Pub. 915 for details.

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.** 2800
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 **7.** 1400
8. Add lines 6 and 7 **8.** 4200
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 **9.** 75124
☒ **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. **10.** _____
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 **12.** 4200
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 **13.** 4200
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 **14.** _____