

# Richard and Sally Kirk

They wish to file jointly.

No one else can claim their children as dependents

Richard has no other income than what is provided in documentation.

Details not on official forms for Sally's self-employment:

Classification is "All Other Personal Services"

Gross receipts of \$20,950 in addition to 1099-NEC

Expenses:

Advertising:       \$ 350

Supplies:           \$1,630

Vehicle (car):

Placed in service       4/1/2015

Business miles 2021: 8,800

Commuting miles: 3,210

Other personal miles: 12,120

All checkboxes for vehicles apply

All other Schedule C questions should be left at default.

Richard's involvement with XYZ company for Schedule K-1 is passive, with all investment at risk.

Sally has no employer retirement plan, but contributed \$1,500 to her own traditional IRA.

They made the following estimated payments for 2021 federal tax:

Applied from 2020 refund:       \$210

Quarter 1                       \$110

Quarter 2                       \$110

Quarter 3                       \$105

Quarter 4                       \$105

They received the correct amount for their EIP 3 payment in 2021

They received \$1,000 in advance Child Tax Credits

They had no charitable cash contributions, and no significant items to justify itemizing for federal.

**Social Security**

**400-00-4705**

THIS NUMBER HAS BEEN ESTABLISHED FOR

**RICHARD D KIRK**

For Tax Training Purposes Only

**Social Security**

**400-00-4706**

THIS NUMBER HAS BEEN ESTABLISHED FOR

**SALLY S KIRK**

For Tax Training Purposes Only

**Social Security**

**400-00-3287**

THIS NUMBER HAS BEEN ESTABLISHED FOR

**ASHLEY B KIRK**

For Tax Training Purposes Only

**Social Security**

**400-00-2144**

THIS NUMBER HAS BEEN ESTABLISHED FOR

**MORGAN A KIRK**

For Tax Training Purposes Only

**Intake/Interview & Quality Review Sheet****You will need:**

- Tax Information such as Forms W-2, 1099, 1098, 1095.
- Social security cards or ITIN letters for all persons on your tax return.
- Picture ID (such as valid driver's license) for you and your spouse.

- Please complete pages 1-4 of this form.
- You are responsible for the information on your return. Please provide complete and accurate information.
- If you have questions, please ask the IRS-certified volunteer preparer.

**Volunteers are trained to provide high quality service and uphold the highest ethical standards.**

**To report unethical behavior to the IRS, email us at [wi.voltax@irs.gov](mailto:wi.voltax@irs.gov)**

**Part I – Your Personal Information** (If you are filing a joint return, enter your names in the same order as last year's return)

1. Your first name Richard	M.I. D	Last name Kirk	Best contact number 319-555-5555	Are you a U.S. citizen? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
2. Your spouse's first name Sally	M.I. S	Last name Kirk	Best contact number	Is your spouse a U.S. citizen? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
3. Mailing address 3109 Greenbrier St	Apt #	City Cedar Rapids	State IA	ZIP code 52402
4. Your Date of Birth 3/1/1965	5. Your job title Professor	6. Last year, were you: b. Totally and permanently disabled <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	a. Full-time student <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	c. Legally blind <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
7. Your spouse's Date of Birth 1/15/1967	8. Your spouse's job title Business Owner	9. Last year, was your spouse: b. Totally and permanently disabled <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	a. Full-time student <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	c. Legally blind <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
10. Can anyone claim you or your spouse as a dependent? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No <input type="checkbox"/> Unsure				
11. Have you, your spouse, or dependents been a victim of tax related identity theft or been issued an Identity Protection PIN? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No				
12. Provide an email address (optional) (this email address will not be used for contacts from the Internal Revenue Service)				

**Part II – Marital Status and Household Information**

1. As of December 31, 2021, what was your marital status?	<input type="checkbox"/> Never Married <input checked="" type="checkbox"/> Married <input type="checkbox"/> Divorced <input type="checkbox"/> Legally Separated <input type="checkbox"/> Widowed	(This includes registered domestic partnerships, civil unions, or other formal relationships under state law) a. If Yes, Did you get married in 2021? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No b. Did you live with your spouse during any part of the last six months of 2021? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No Date of final decree _____ Date of separate maintenance decree _____ Year of spouse's death _____
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## 2. List the names below of:

- **everyone** who lived with you last year (other than your spouse)
- **anyone** you supported but did not live with you last year

If additional space is needed check here ☐ and list on page 3

									<b>To be completed by a Certified Volunteer Preparer</b>				
Name (first, last) Do not enter your name or spouse's name below	Date of Birth (mm/dd/yy)	Relationship to you (for example: son, daughter, parent, none, etc)	Number of months lived in your home last year	US Citizen (yes/no)	Resident of US, Canada, or Mexico last year (yes/no)	Single or Married as of 12/31/21 (S/M)	Full-time Student last year (yes/no)	Totally and Permanently Disabled (yes/no)	Is this person a qualifying child/relative of any other person? (yes/no)	Did this person provide more than 50% of his/her own support? (yes,no,n/a)	Did this person have less than \$4,300 of income? (yes,no,n/a)	Did the taxpayer(s) provide more than 50% of support for this person? (yes/no/n/a)	Did the taxpayer(s) pay more than half the cost of maintaining a home for this person? (yes/no)
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)					
Ashley B. Kirk	5/3/2003	Daughter	12	Y	Y	S	N	N					
Morgan A Kirk	6/10/2005	Son	12	Y	Y	S	N	N					

Check appropriate box for each question in each section

Yes	No	Unsure	Part III – Income – Last Year, Did You (or Your Spouse) Receive
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	1. (B) Wages or Salary? (Form W-2) If yes, how many jobs did you have last year? _____
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	2. (A) Tip Income?
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	3. (B) Scholarships? (Forms W-2, 1098-T)
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	4. (B) Interest/Dividends from: checking/savings accounts, bonds, CDs, brokerage? (Forms 1099-INT, 1099-DIV)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	5. (B) Refund of state/local income taxes? (Form 1099-G)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	6. (B) Alimony income or separate maintenance payments?
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	7. (A) Self-Employment income? (Form 1099-MISC, 1099-NEC, cash, virtual currency, or other property or services)
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	8. (A) Cash/check/virtual currency payments, or other property or services for any work performed not reported on Forms W-2 or 1099?
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	9. (A) Income (or loss) from the sale or exchange of Stocks, Bonds, Virtual Currency or Real Estate? (including your home) (Forms 1099-S, 1099-B)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	10. (B) Disability income? (such as payments from insurance, or workers compensation) (Forms 1099-R, W-2)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	11. (A) Retirement income or payments from Pensions, Annuities, and or IRA? (Form 1099-R)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	12. (B) Unemployment Compensation? (Form 1099G)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	13. (B) Social Security or Railroad Retirement Benefits? (Forms SSA-1099, RRB-1099)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	14. (M) Income (or loss) from Rental Property?
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	15. (B) Other income? (gambling, lottery, prizes, awards, jury duty, virtual currency, Sch K-1, royalties, foreign income, etc.)
Yes	No	Unsure	Part IV – Expenses – Last Year, Did You (or Your Spouse) Pay
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	1. (B) Alimony or separate maintenance payments? If yes, do you have the recipient's SSN? <input type="checkbox"/> Yes <input type="checkbox"/> No
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	2. Contributions or repayments to a retirement account? <input checked="" type="checkbox"/> IRA (A) <input type="checkbox"/> 401K (B) <input type="checkbox"/> Roth IRA (B) <input type="checkbox"/> Other
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	3. (B) College or post secondary educational expenses for yourself, spouse or dependents? (Form 1098-T)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	4. Any of the following? <input type="checkbox"/> (A) Medical & Dental (including insurance premiums) <input type="checkbox"/> (A) Mortgage Interest (Form 1098) <input type="checkbox"/> (A) Taxes (State, Real Estate, Personal Property, Sales) <input type="checkbox"/> (B) Charitable Contributions
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	5. (B) Child or dependent care expenses such as daycare?
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	6. (B) For supplies used as an eligible educator such as a teacher, teacher's aide, counselor, etc.?
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	7. (A) Expenses related to self-employment income or any other income you received?
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	8. (B) Student loan interest? (Form 1098-E)
Yes	No	Unsure	Part V – Life Events – Last Year, Did You (or Your Spouse)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	1. (A) Have a Health Savings Account? (Forms 5498-SA, 1099-SA, W-2 with code W in box 12)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	2. (A) Have credit card, student loan or mortgage debt cancelled/forgiven by a lender or have a home foreclosure? (Forms 1099-C, 1099-A)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	3. (A) Adopt a child?
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	4. (B) Have Earned Income Credit, Child Tax Credit or American Opportunity Credit disallowed in a prior year? If yes, for which tax year? _____
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	5. (A) Purchase and install energy-efficient home items? (such as windows, furnace, insulation, etc.)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	6. (A) Receive the First Time Homebuyers Credit in 2008?
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	7. (B) Make estimated tax payments or apply last year's refund to this year's tax? If so how much? See notes
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	8. (A) File a federal return last year containing a "capital loss carryover" on Form 1040 Schedule D?
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	9. (A) Have health coverage through the Marketplace (Exchange)? [Provide Form 1095-A]
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	10. (B) Receive an Economic Impact Payment (stimulus) in 2021?
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	11. (B) Receive Advanced Child Tax Credit payments?

**Additional Information and Questions Related to the Preparation of Your Return**

1. Would you like to receive written communications from the IRS in a language other than English? ☐ Yes ☒ No If yes, which language? \_\_\_\_\_
2. Presidential Election Campaign Fund *(If you check a box, your tax or refund will not change)*  
 Check here if you, or your spouse if filing jointly, want \$3 to go to this fund ☐ You ☐ Spouse
3. If you are due a refund, would you like: a. Direct deposit ☒ Yes ☐ No b. To purchase U.S. Savings Bonds ☐ Yes ☒ No c. To split your refund between different accounts ☐ Yes ☒ No
4. If you have a balance due, would you like to make a payment directly from your bank account? ☐ Yes ☒ No
5. Did you live in an area that was declared a Federal disaster area? ☐ Yes ☒ No If yes, where? \_\_\_\_\_
6. Did you, or your spouse if filing jointly, receive a letter from the IRS? ☐ Yes ☒ No

**Many free tax preparation sites operate by receiving grant money or other federal financial assistance. The data from the following questions may be used by this site to apply for these grants or to support continued receipt of financial funding . Your answer will be used only for statistical purposes. These questions are optional.**

7. Would you say you can carry on a conversation in English, both understanding & speaking? ☐ Very well ☐ Well ☐ Not well ☐ Not at all ☐ Prefer not to answer
8. Would you say you can read a newspaper or book in English? ☐ Very well ☐ Well ☐ Not well ☐ Not at all ☐ Prefer not to answer
9. Do you or any member of your household have a disability? ☐ Yes ☐ No ☐ Prefer not to answer
10. Are you or your spouse a Veteran from the U.S. Armed Forces? ☐ Yes ☐ No ☐ Prefer not to answer
11. Your race?  
☐ American Indian or Alaska Native ☐ Asian ☐ Black or African American ☐ Native Hawaiian or other Pacific Islander ☐ White ☐ Prefer not to answer
12. Your spouse's race?  
☐ American Indian or Alaska Native ☐ Asian ☐ Black or African American ☐ Native Hawaiian or other Pacific Islander ☐ White ☐ Prefer not to answer  
☐ No spouse
13. Your ethnicity? ☐ Hispanic or Latino ☐ Not Hispanic or Latino ☐ Prefer not to answer
14. Your spouse's ethnicity? ☐ Hispanic or Latino ☐ Not Hispanic or Latino ☐ Prefer not to answer ☐ No spouse

Additional comments

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

**Privacy Act and Paperwork Reduction Act Notice**

The Privacy Act of 1974 requires that when we ask for information we tell you our legal right to ask for the information, why we are asking for it, and how it will be used. We must also tell you what could happen if we do not receive it, and whether your response is voluntary, required to obtain a benefit, or mandatory. Our legal right to ask for information is 5 U.S.C. 301. We are asking for this information to assist us in contacting you relative to your interest and/or participation in the IRS volunteer income tax preparation and outreach programs. The information you provide may be furnished to others who coordinate activities and staffing at volunteer return preparation sites or outreach activities. The information may also be used to establish effective controls, send correspondence and recognize volunteers. Your response is voluntary. However, if you do not provide the requested information, the IRS may not be able to use your assistance in these programs. The Paperwork Reduction Act requires that the IRS display an OMB control number on all public information requests. The OMB Control Number for this study is 1545-1964. Also, if you have any comments regarding the time estimates associated with this study or suggestion on making this process simpler, please write to the Internal Revenue Service, Tax Products Coordinating Committee, SE:W:CAR:MP:T:T:SP, 1111 Constitution Ave. NW, Washington, DC 20224

## Consent to Disclose Tax Return Information to VITA/TCE Tax Preparation Sites

### Federal Disclosure:

Federal law requires this consent form be provided to you. Unless authorized by law, we cannot disclose your tax return information to third parties for purposes other than the preparation and filing of your tax return without your consent. If you consent to the disclosure of your tax return information, Federal law may not protect your tax return information from further use or distribution.

You are not required to complete this form to engage our tax return preparation services. If we obtain your signature on this form by conditioning our tax return preparation services on your consent, your consent will not be valid. If you agree to the disclosure of your tax return information, your consent is valid for the amount of time that you specify. If you do not specify the duration of your consent, your consent is valid for one year from the date of signature.

### Terms:

Global Carry Forward of data allows TaxSlayer LLC, the provider of the VITA/TCE tax software, to make your tax return information available to ANY volunteer site participating in the IRS's VITA/TCE program that you select to prepare a tax return in the next filing season. This means you will be able to visit any volunteer site using TaxSlayer next year and have your tax return populate with your current year data, regardless of where you filed your tax return this year. This consent is valid through November 30, 2023.

The tax return information that will be disclosed includes, but is not limited to, demographic, financial and other personally identifiable information, about you, your tax return and your sources of income, which was input into the tax preparation software for the purpose of preparing your tax return. This information includes your name, address, date of birth, phone number, SSN, filing status, occupation, employer's name and address, and the amounts and sources of income, deductions and credits that were claimed on, or contained within, your tax return. The tax return information that will be disclosed also includes the name, SSN, date of birth, and relationship of any dependents that were claimed on your tax return.

You do not need to provide consent for the VITA/TCE partner preparing your tax return this year. Global Carry Forward will assist you only if you visit a different VITA or TCE partner next year that uses TaxSlayer.

*Limitation on the Duration of Consent:* I/we, the taxpayer, do not wish to limit the duration of the consent of the disclosure of tax return information to a date earlier than presented above (November 30, 2023). If I/we wish to limit the duration of the consent of the disclosure to an earlier date, I/we will deny consent.

*Limitation on the Scope of Disclosure:* I/we, the taxpayer, do not wish to limit the scope of the disclosure of tax return information further than presented above. If I/we wish to limit the scope of the disclosure of tax return information further than presented above, I/we will deny consent.

### Consent:

I/we, the taxpayer, have read the above information.

I/we hereby consent to the disclosure of tax return information described in the Global Carry Forward terms above and allow the tax return preparer to enter a PIN in the tax preparation software on my behalf to verify that I/we consent to the terms of this disclosure.

Primary taxpayer printed name and signature	Date
Secondary taxpayer printed name and signature	Date

If you believe your tax return information has been disclosed or used improperly in a manner unauthorized by law or without your permission, you may contact the Treasury Inspector General for Tax Administration (TIGTA) by telephone at 1-800-366-4484, or by e-mail at [complaints@tigta.treas.gov](mailto:complaints@tigta.treas.gov).

22222		a Employee's social security number 400-00-4705		OMB No. 1545-0008	
b Employer identification number (EIN) 42-0686467			1 Wages, tips, other compensation \$ 44,200.00		2 Federal income tax withheld \$ 4,500
c Employer's name, address, and ZIP code Coe College 1220 1st Ave NE Cedar Rapids, IA 52403			3 Social security wages		4 Social security tax withheld
			5 Medicare wages and tips		6 Medicare tax withheld
			7 Social security tips		8 Allocated tips
d Control number			9		10 Dependent care benefits
e Employee's first name and initial Last name Suff. Richard Kirk 3109 Greenbrier St Cedar Rapids, IA 52402			11 Nonqualified plans		12a C o o l l e g e
			13 Statutory employee Retirement plan Third-party sick pay <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>		12b C o o l l e g e
			14 Other		12c C o o l l e g e
					12d C o o l l e g e
f Employee's address and ZIP code					
15 State IA	Employer's state ID number 42-068646701	16 State wages, tips, etc. \$ 44,200.00	17 State income tax \$ 2,726	18 Local wages, tips, etc.	19 Local income tax
					20 Locality name

Form **W-2** Wage and Tax Statement  
Copy 1—For State, City, or Local Tax Department

2021

Department of the Treasury—Internal Revenue Service

**ABC INVESTMENTS**

456 Pima Plaza  
Your City, YS ZIP

**2021 TAX REPORTING STATEMENT**

Richard and Sally Kirk  
3109 Greenbrier Street  
Cedar Rapids, IA 52402  
Account No. 111-222  
Recipient ID No. 419-00-XXXX  
Payer's Fed ID Number: 40-200XXXX

**Form 1099-DIV\* 2021 Dividends and Distributions**

Copy B for Recipient (OMB NO. 1545-0110)

1a	Total Ordinary Dividends	239.00
1b	Qualified Dividends	0.00
2a	Total Capital Gain Distributions (Includes 2b- 2d)	0.00
2b	Capital Gains that represent Unrecaptured 1250 Gain	0.00
2c	Capital Gains that represent Section 1202 Gain	0.00
2d	Capital Gains that represent Collectibles (28%) Gain	0.00
2	Nondividend Distributions	0.00
4	Federal Income Tax Withheld	0.00
5	Investment Expenses	0.00
6	Foreign Country or U.S. Possession	0.00
7	Foreign Tax Withheld	12.39
8	Non-Cash Liquidation Distributions	0.00
9	Exempt Interest Dividends	0.00
10	Specified Private Activity Bond Interest Dividends	0.00
11	State	
12	State Identification No.	
13	State Tax Withheld	0.00

**Form 1099-MISC\* 2021 Miscellaneous Income**

Copy B for Recipient (OMB NO. 1545-0115)

2	Royalties	0.00
4	Federal Income Tax Withheld	0.00
8	Substitute Payments in Lieu of Dividends or Interest	0.00
16	State Tax Withheld	0.00
17	State/ Payer's State No.	
18	State Income	0.00

**Form 1099-INT\* 2021 Interest Income**

Copy B for Recipient (OMB NO. 1545-0112)

1	Interest Income	41.00
2	Early Withdrawal Penalty	0.00
3	Interest on U.S. Savings Bonds and Treas. Obligations	0.00
4	Federal Income Tax Withheld	0.00
5	Investment Expenses	0.00
6	Foreign Tax Paid	0.00
7	Foreign Country or U.S. Possession	0.00
8	Tax-Exempt Interest	350.00
9	Specified Private Activity Bond Interest	0.00
14	Tax-Exempt Bond CUSIP No.	

**Summary of 2021 Proceeds From Broker and Barter Exchange Transactions**

Sales Price of Stocks, Bonds, etc.	\$3,675.00
Federal Income Tax Withheld	0.00

Gross Proceeds from each of your security transactions are reported individually to the IRS. Refer to the Form 1099-B section of this statement. Report gross proceeds individually for each security on the appropriate IRS tax return. Do not report gross proceeds in aggregate.

ABC INVESTMENTS

456 Pima Plaza  
Your City, YS ZIP

2021 TAX REPORTING STATEMENT

Richard and Sally Kirk  
3109 Greenbrier Street  
Cedar Rapids, IA 52402  
Account No. 111-222  
Recipient ID No. 419-00-XXXX  
Payer's Fed ID Number: 40-200XXXX

FORM 1099-B\* 2021 Proceeds from Broker and Barter Exchange Transactions

Copy B for Recipient OMB NO. 1545-0715

Long term transactions for which basis is reported to the IRS

Report on Form 8949 with Box A checked and/or Schedule D, Part I  
(This Label is a Substitute for Boxes 1c & 6)

8 Description, 1d Stock or Other Symbol, CUSIP (IRS Form 1099-B box numbers are shown below in bold type)

Action	1b Date Acquired	1c Date sold disposed	1a Quantity Sold	1d Proceeds	1e Cost or Other Basis	Gain / Loss (-)	1g Wash Sale Loss Disallowed	4 Federal Income Tax Withheld	14 State Tax	15 State Tax Withheld
XYZ Common Stock										
Sale	3/2/2008	10/30/2021	50.00	\$3,675.00	\$2,500.00	\$1,175.00				
TOTALS				\$3,675.00	\$2,500.00					

This is important tax information and is being furnished to the Internal Revenue Service. 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.

☐ VOID ☐ CORRECTED

PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no. <b>Clean Stuff</b> <b>529 Heard Ave</b> <b>Cedar Rapids, IA 52403</b>		OMB No. 1545-0116 <b>2020</b> Form <b>1099-NEC</b>		<b>Nonemployee Compensation</b>  <b>Copy 2</b>  <b>To be filed with recipient's state income tax return, when required.</b>	
		<b>1</b> Nonemployee compensation \$ <b>\$ 6,289</b>			
PAYER'S TIN <b>58-9008521</b>	RECIPIENT'S TIN	<b>2</b>			
RECIPIENT'S name <b>Sally Kirk</b>		<b>3</b>			
Street address (including apt. no.) <b>3109 Greenbrier St</b>		<b>4</b> Federal income tax withheld \$			
City or town, state or province, country, and ZIP or foreign postal code <b>Cedar Rapids, IA 52402</b>					
		FATCA filing requirement <input type="checkbox"/>			
Account number (see instructions)		<b>5</b> State tax withheld \$ \$	<b>6</b> State/Payer's state no.	<b>7</b> State income \$ \$	

Form **1099-NEC**

[www.irs.gov/Form1099NEC](http://www.irs.gov/Form1099NEC)

Department of the Treasury - Internal Revenue Service

☐ Final K-1☐ Amended K-1**Schedule K-1  
(Form 1065)****2021**Department of the Treasury  
Internal Revenue Service

For calendar year 2021, or tax year

beginning  /  / 2021 ending  /  / **Partner's Share of Income, Deductions,  
Credits, etc.**

▶ See back of form and separate instructions.

**Part I Information About the Partnership****A** Partnership's employer identification number  
12-7002589**B** Partnership's name, address, city, state, and ZIP code  
XYZ LLC  
434 Tuddle Dr  
Augusta, GA 30909**C** IRS center where partnership filed return ▶**D** ☐ Check if this is a publicly traded partnership (PTP)**Part II Information About the Partner****E** Partner's SSN or TIN (Do not use TIN of a disregarded entity. See instructions.)  
400-00-4705**F** Name, address, city, state, and ZIP code for partner entered in E. See instructions.  
Richard Kirk  
3109 Greenbrier St  
Cedar Rapids, IA 52402**G** ☐ General partner or LLC member-manager ☐ Limited partner or other LLC member**H1** ☐ Domestic partner ☐ Foreign partner**H2** ☐ If the partner is a disregarded entity (DE), enter the partner's:

TIN \_\_\_\_\_ Name \_\_\_\_\_

**I1** What type of entity is this partner? \_\_\_\_\_**I2** If this partner is a retirement plan (IRA/SEP/Keogh/etc.), check here ▶ ☐**J** Partner's share of profit, loss, and capital (see instructions):**Beginning****Ending**

	Beginning	Ending
Profit	%	%
Loss	%	%
Capital	%	%

Check if decrease is due to sale or exchange of partnership interest . ▶ ☐**K** Partner's share of liabilities:**Beginning****Ending**

	Beginning	Ending
Nonrecourse . . . \$		\$
Qualified nonrecourse financing . . . \$		\$
Recourse . . . \$		\$

Check this box if Item K includes liability amounts from lower tier partnerships ▶ ☐**L Partner's Capital Account Analysis**

<b>Beginning capital account</b>	. . . \$
Capital contributed during the year	. . . \$
Current year net income (loss)	. . . \$
Other increase (decrease) (attach explanation)	\$
Withdrawals and distributions	. . . \$ ( )
<b>Ending capital account</b>	. . . \$

**M** Did the partner contribute property with a built-in gain (loss)?  
☐ Yes ☐ No If "Yes," attach statement. See instructions.**N Partner's Share of Net Unrecognized Section 704(c) Gain or (Loss)**

Beginning	. . . . . \$
Ending	. . . . . \$

**Part III Partner's Share of Current Year Income,  
Deductions, Credits, and Other Items**

<b>1</b>	Ordinary business income (loss)	<b>14</b>	Self-employment earnings (loss)
<b>2</b>	Net rental real estate income (loss)		
<b>3</b>	Other net rental income (loss)	<b>15</b>	Credits
<b>4a</b>	Guaranteed payments for services		
<b>4b</b>	Guaranteed payments for capital	<b>16</b>	Schedule K-3 is attached if checked . . . . ▶ <input type="checkbox"/>
<b>4c</b>	Total guaranteed payments	<b>17</b>	Alternative minimum tax (AMT) items
<b>5</b>	Interest income		
<b>6a</b>	Ordinary dividends		
<b>6b</b>	Qualified dividends	<b>18</b>	Tax-exempt income and nondeductible expenses
<b>6c</b>	Dividend equivalents		
<b>7</b>	Royalties		
	\$129		
<b>8</b>	Net short-term capital gain (loss)		
<b>9a</b>	Net long-term capital gain (loss)	<b>19</b>	Distributions
<b>9b</b>	Collectibles (28%) gain (loss)		
<b>9c</b>	Unrecaptured section 1250 gain	<b>20</b>	Other information
<b>10</b>	Net section 1231 gain (loss)		
<b>11</b>	Other income (loss)		
<b>12</b>	Section 179 deduction	<b>21</b>	Foreign taxes paid or accrued
<b>13</b>	Other deductions		

**22** ☐ More than one activity for at-risk purposes\***23** ☐ More than one activity for passive activity purposes\*

\*See attached statement for additional information.

For IRS Use Only

**RICHARD & SALLY KIRK  
3109 GREENBRIER STREET  
CEDAR RAPIDS, IA 52402  
2021 INCOME TAX RETURN**

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

RICHARD D KIRK &  
SALLY S KIRK  
3109 GREENBRIER STREET  
CEDAR RAPIDS IA 52402  
(319) 555-5555

Preparer No.: 995  
Client No. : XXX-XX-4705  
Invoice Date: 01/06/2022

**INVOICE**

Description		Amount
<b>PREPARATION OF 2021 FEDERAL/STATE FORMS &amp; WORKSHEETS:</b>  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) CAPITAL GAIN TAX WORKSHEET SCHEDULE E (SUPPLEMENTAL INCOME) SCHEDULE SE (SELF-EMPLOYMENT TAX) FORM W-2 (WAGES AND TAX) FORM 1099-NEC (NONEMPLOYEE COMPENSATION) FORM 8879 (E-FILE SIGNATURE AUTHORIZATION) FORM 8995 (QUALIFIED BUSINESS INCOME DEDUCTION - SIMPLIFIED) FORM 8812 (QUALIFYING CHILDREN & OTHER DEPENDENTS CREDITS) FORM 8880 (RETIREMENT CREDIT) IRA WORKSHEET		
		<b>Total Invoice</b>
		<b>Amount Paid</b>
		<b>Balance Due</b>

TAX YEAR: 2021

PROCESS DATE: 01/06/2022

CLIENT : XXX-XX-4705 RICHARD D KIRK  
SPOUSE : XXX-XX-4706 SALLY S KIRK

BIRTH DATE : XX/XX/1965 Age:56  
BIRTH DATE : XX/XX/1967 Age:54

ADDRESS : 3109 GREENBRIER STREET  
: CEDAR RAPIDS IA 52402

PREPARER : 995

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

EFFECTIVE RATE: 16.88%

DEPENDENT NAME	BIRTH DATE	AGE	SSN	RELATIONSHIP	MONTHS
ASHLEY B KIRK	XX/XX/2003	18	XXX-XX-3287	DAUGHTER	12
MORGAN A KIRK	XX/XX/2005	16	XXX-XX-2144	SON	12

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-NEC (NONEMPLOYEE COMPENSATION)  
SCHEDULE B (INTEREST/DIVIDEND INCOME)  
SCHEDULE C (BUSINESS INCOME)  
SCHEDULE D (CAPITAL GAINS/LOSSES)  
SCHEDULE E (SUPPLEMENTAL INCOME/LOSS)  
SCHEDULE SE (SELF EMPLOYMENT TAX)  
CHILD TAX CREDIT WORKSHEET  
FORM 8812 (ADDITIONAL CHILD TAX CREDIT)  
FORM 8879 (E-FILE SIGNATURE AUTHORIZATION)  
FORM 8880 (RETIREMENT SAVINGS CREDIT)  
FORM 8949 (SALES AND OTHER DISPOSITIONS OF CAPITAL ASSETS)  
FORM 8995 (QUALIFIED BUSINESS INCOME DEDUCTION)  
IRA DEDUCTION WORKSHEET

CLIENT : RICHARD KIRK  
SPOUSE : SALLY KIRK

XXX-XX-4705  
XXX-XX-4706

PREPARER : 995 DATE : 01/06/2022

\* QUICK SUMMARY \*

SUMMARY	FEDERAL
FILING STATUS	2
TOTAL INCOME	66115
TOTAL ADJUSTMENTS	2937
ADJUSTED GROSS INCOME	63178
DEDUCTIONS	25100
EXEMPTIONS	0
TAXABLE INCOME	34299
TAX	3577
CREDITS	662
OTHER TAXES	2873
PAYMENTS	7140
REFUND	1352
AMOUNT DUE	0

\* W-2 INCOME FORMS SUMMARY \*

T/S	EMPLOYER	WAGES	FED WITH	FICA	MED TAX	STATE WITH ST
1.	T COE COLLEGE	44200	4500	2740	641	2726 IA
	TOTALS.....	44200	4500	2740	641	2726

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

[T/S]	PAYER	RENTS	ROYALTIES	OTHER INCOME	FEDERAL WITH	NONEMPLOYEE COMPENSATION
1.	S CLEANSTUFF	0	0	0	0	6289
	TOTALS.....	0	0	0	0	6289



☐ CORRECTED (if checked)

PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no.  CLEANSTUFF 529 HEARD AVE CEDAR RAPIDS IA 52403		OMB No. 1545-0116 Form <b>1099-NEC</b> (Rev. January 2022) For calendar year 20 <u>21</u>		<b>Nonemployee Compensation</b>
PAYER'S TIN 58-9008521	RECIPIENT'S TIN XXX-XX-4706	1 Nonemployee compensation \$ 6289		
RECIPIENT'S name  SALLY KIRK  Street address (including apt. no.) 3109 GREENBRIER STREET City or town, state or province, country, and ZIP or foreign postal code CEDAR RAPIDS IA 52402		2 Payer made direct sales totaling \$5,000 or more of consumer products to recipient for resale <input type="checkbox"/> 3 4 Federal income tax withheld \$		
Account number (see instructions)		5 State tax withheld \$	6 State/Payer's state no. \$	
			7 State income \$	<b>Copy B For Recipient</b> 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.

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

(keep for your records)

[www.irs.gov/Form1099NEC](http://www.irs.gov/Form1099NEC)

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](http://www.irs.gov/Form8879) for the latest information.**

Submission Identification Number (SID) ►

Taxpayer's name <b>RICHARD D KIRK</b>	Social security number <b>XXX-XX-4705</b>
Spouse's name <b>SALLY S KIRK</b>	Spouse's social security number <b>XXX-XX-4706</b>

**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.

<b>1</b>	Adjusted gross income . . . . .	<b>1</b>	63178
<b>2</b>	Total tax . . . . .	<b>2</b>	5788
<b>3</b>	Federal income tax withheld from Form(s) W-2 and Form(s) 1099 . . . . .	<b>3</b>	4500
<b>4</b>	Amount you want refunded to you . . . . .	<b>4</b>	1352
<b>5</b>	Amount you owe . . . . .	<b>5</b>	

**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	4	7	0	5
---	---	---	---	---

 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 ► 01/06/2022**Spouse's PIN: check one box only**

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

1	4	7	0	6
---	---	---	---	---

 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 ► 01/06/2022**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 ► 01/06/2022

**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

**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 RICHARD D		Last name KIRK		Your social security number XXX-XX-4705	
If joint return, spouse's first name and middle initial SALLY S		Last name KIRK		Spouse's social security number XXX-XX-4706	
Home address (number and street). If you have a P.O. box, see instructions. 3109 GREENBRIER STREET				Apt. no.	
City, town, or post office. If you have a foreign address, also complete spaces below. CEDAR RAPIDS			State IA		ZIP code 52402
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. <input type="checkbox"/> You <input type="checkbox"/> 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
ASHLEY B	KIRK	XXX-XX-3287	DAUGHTER	<input type="checkbox"/>	<input checked="" type="checkbox"/>
MORGAN A	KIRK	XXX-XX-2144	SON	<input checked="" type="checkbox"/>	<input type="checkbox"/>
				<input type="checkbox"/>	<input type="checkbox"/>
				<input type="checkbox"/>	<input type="checkbox"/>

Attach Sch. B if required.	<b>1</b>	Wages, salaries, tips, etc. Attach Form(s) W-2 . . . . .	<b>1</b>	44200
	<b>2a</b>	Tax-exempt interest . . . . . 350	<b>2b</b>	41
	<b>3a</b>	Qualified dividends . . . . .	<b>3b</b>	239
	<b>4a</b>	IRA distributions . . . . .	<b>4b</b>	
<b>Standard Deduction for—</b> <ul style="list-style-type: none"><li>• Single or Married filing separately, \$12,550</li><li>• Married filing jointly or Qualifying widow(er), \$25,100</li><li>• Head of household, \$18,800</li><li>• If you checked any box under <i>Standard Deduction</i>, see instructions.</li></ul>	<b>5a</b>	Pensions and annuities . . . . .	<b>5b</b>	
	<b>6a</b>	Social security benefits . . . . .	<b>6b</b>	
	<b>7</b>	Capital gain or (loss). Attach Schedule D if required. If not required, check here . . . . . <input type="checkbox"/>	<b>7</b>	1175
	<b>8</b>	Other income from Schedule 1, line 10 . . . . .	<b>8</b>	20460
	<b>9</b>	Add lines 1, 2b, 3b, 4b, 5b, 6b, 7, and 8. This is your <b>total income</b> . . . . . ▶	<b>9</b>	66115
	<b>10</b>	Adjustments to income from Schedule 1, line 26 . . . . .	<b>10</b>	2937
	<b>11</b>	Subtract line 10 from line 9. This is your <b>adjusted gross income</b> . . . . . ▶	<b>11</b>	63178
	<b>12a</b>	<b>Standard deduction or itemized deductions</b> (from Schedule A) . . . . . 25100		
	<b>b</b>	Charitable contributions if you take the standard deduction (see instructions) . . . . .	<b>12b</b>	
	<b>c</b>	Add lines 12a and 12b . . . . .	<b>12c</b>	25100
	<b>13</b>	Qualified business income deduction from Form 8995 or Form 8995-A . . . . .	<b>13</b>	3779
	<b>14</b>	Add lines 12c and 13 . . . . .	<b>14</b>	28879
	<b>15</b>	<b>Taxable income.</b> Subtract line 14 from line 11. If zero or less, enter -0- . . . . .	<b>15</b>	34299

<b>16</b>	<b>Tax</b> (see instructions). Check if any from Form(s): <b>1</b> <input type="checkbox"/> 8814 <b>2</b> <input type="checkbox"/> 4972 <b>3</b> <input type="checkbox"/> _____	<b>16</b>	3577
<b>17</b>	Amount from Schedule 2, line 3	<b>17</b>	
<b>18</b>	Add lines 16 and 17	<b>18</b>	3577
<b>19</b>	Nonrefundable child tax credit or credit for other dependents from Schedule 8812	<b>19</b>	500
<b>20</b>	Amount from Schedule 3, line 8	<b>20</b>	162
<b>21</b>	Add lines 19 and 20	<b>21</b>	662
<b>22</b>	Subtract line 21 from line 18. If zero or less, enter -0-	<b>22</b>	2915
<b>23</b>	Other taxes, including self-employment tax, from Schedule 2, line 21	<b>23</b>	2873
<b>24</b>	Add lines 22 and 23. This is your <b>total tax</b>	<b>24</b>	5788
<b>25</b>	Federal income tax withheld from:		
<b>a</b>	Form(s) W-2	<b>25a</b>	4500
<b>b</b>	Form(s) 1099	<b>25b</b>	
<b>c</b>	Other forms (see instructions)	<b>25c</b>	
<b>d</b>	Add lines 25a through 25c	<b>25d</b>	4500
<b>26</b>	2021 estimated tax payments and amount applied from 2020 return	<b>26</b>	640
<b>27a</b>	Earned income credit (EIC) Check here if you were born after January 1, 1998, and before January 2, 2004, and you satisfy all the other requirements for taxpayers who are at least age 18, to claim the EIC. See instructions <input type="checkbox"/>	<b>27a</b>	
<b>b</b>	Nontaxable combat pay election	<b>27b</b>	
<b>c</b>	Prior year (2019) earned income	<b>27c</b>	
<b>28</b>	Refundable child tax credit or additional child tax credit from Schedule 8812	<b>28</b>	2000
<b>29</b>	American opportunity credit from Form 8863, line 8	<b>29</b>	
<b>30</b>	Recovery rebate credit. See instructions	<b>30</b>	
<b>31</b>	Amount from Schedule 3, line 15	<b>31</b>	
<b>32</b>	Add lines 27a and 28 through 31. These are your <b>total other payments and refundable credits</b>	<b>32</b>	2000
<b>33</b>	Add lines 25d, 26, and 32. These are your <b>total payments</b>	<b>33</b>	7140
<b>Refund</b>	<b>34</b> If line 33 is more than line 24, subtract line 24 from line 33. This is the amount you <b>overpaid</b>	<b>34</b>	1352
<b>35a</b>	Amount of line 34 you want <b>refunded to you</b> . If Form 8888 is attached, check here <input type="checkbox"/>	<b>35a</b>	1352
<b>Direct deposit?</b> See instructions.	<b>b</b> Routing number <u>XX XX XX XX XX XX XX XX</u> <b>c</b> Type: <input type="checkbox"/> Checking <input type="checkbox"/> Savings		
	<b>d</b> Account number <u>XX XX XX XX XX XX XX XX XX XX XX XX XX XX XX XX</u>		
	<b>36</b> Amount of line 34 you want <b>applied to your 2022 estimated tax</b>	<b>36</b>	
<b>Amount You Owe</b>	<b>37</b> <b>Amount you owe</b> . Subtract line 33 from line 24. For details on how to pay, see instructions	<b>37</b>	
	<b>38</b> Estimated tax penalty (see instructions)	<b>38</b>	

**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:

01/06/22

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](http://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](http://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

**Your social security number**

RICHARD &amp; SALLY KIRK

XXX-XX-4705

**Part I Additional Income**

<b>1</b>	Taxable refunds, credits, or offsets of state and local income taxes . . . . .	<b>1</b>	
<b>2a</b>	Alimony received . . . . .	<b>2a</b>	
<b>b</b>	Date of original divorce or separation agreement (see instructions) ▶ _____		
<b>3</b>	Business income or (loss). Attach Schedule C . . . . .	<b>3</b>	20331
<b>4</b>	Other gains or (losses). Attach Form 4797 . . . . .	<b>4</b>	
<b>5</b>	Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E . . . . .	<b>5</b>	129
<b>6</b>	Farm income or (loss). Attach Schedule F . . . . .	<b>6</b>	
<b>7</b>	Unemployment compensation . . . . .	<b>7</b>	
<b>8</b>	Other income:		
<b>a</b>	Net operating loss . . . . .	<b>8a</b>	( )
<b>b</b>	Gambling income . . . . .	<b>8b</b>	
<b>c</b>	Cancellation of debt . . . . .	<b>8c</b>	
<b>d</b>	Foreign earned income exclusion from Form 2555 . . . . .	<b>8d</b>	( )
<b>e</b>	Taxable Health Savings Account distribution . . . . .	<b>8e</b>	
<b>f</b>	Alaska Permanent Fund dividends . . . . .	<b>8f</b>	
<b>g</b>	Jury duty pay . . . . .	<b>8g</b>	
<b>h</b>	Prizes and awards . . . . .	<b>8h</b>	
<b>i</b>	Activity not engaged in for profit income . . . . .	<b>8i</b>	
<b>j</b>	Stock options . . . . .	<b>8j</b>	
<b>k</b>	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 . . . . .	<b>8k</b>	
<b>l</b>	Olympic and Paralympic medals and USOC prize money (see instructions) . . . . .	<b>8l</b>	
<b>m</b>	Section 951(a) inclusion (see instructions) . . . . .	<b>8m</b>	
<b>n</b>	Section 951A(a) inclusion (see instructions) . . . . .	<b>8n</b>	
<b>o</b>	Section 461(l) excess business loss adjustment . . . . .	<b>8o</b>	
<b>p</b>	Taxable distributions from an ABLE account (see instructions) . . . . .	<b>8p</b>	
<b>z</b>	Other income. List type and amount ▶ _____	<b>8z</b>	
<b>9</b>	Total other income. Add lines 8a through 8z . . . . .	<b>9</b>	
<b>10</b>	Combine lines 1 through 7 and 9. Enter here and on Form 1040, 1040-SR, or 1040-NR, line 8 . . . . .	<b>10</b>	20460

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

Schedule 1 (Form 1040) 2021

QNA

**Part II Adjustments to Income**

<b>11</b>	Educator expenses . . . . .	<b>11</b>	
<b>12</b>	Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106 . . . . .	<b>12</b>	
<b>13</b>	Health savings account deduction. Attach Form 8889 . . . . .	<b>13</b>	
<b>14</b>	Moving expenses for members of the Armed Forces. Attach Form 3903 . . . . .	<b>14</b>	
<b>15</b>	Deductible part of self-employment tax. Attach Schedule SE . . . . .	<b>15</b>	1437
<b>16</b>	Self-employed SEP, SIMPLE, and qualified plans . . . . .	<b>16</b>	
<b>17</b>	Self-employed health insurance deduction . . . . .	<b>17</b>	
<b>18</b>	Penalty on early withdrawal of savings . . . . .	<b>18</b>	
<b>19a</b>	Alimony paid . . . . .	<b>19a</b>	
<b>b</b>	Recipient's SSN . . . . . ▶		
<b>c</b>	Date of original divorce or separation agreement (see instructions) ▶		
<b>20</b>	IRA deduction . . . . .	<b>20</b>	1500
<b>21</b>	Student loan interest deduction . . . . .	<b>21</b>	
<b>22</b>	Reserved for future use . . . . .	<b>22</b>	
<b>23</b>	Archer MSA deduction . . . . .	<b>23</b>	
<b>24</b>	Other adjustments:		
<b>a</b>	Jury duty pay (see instructions) . . . . .	<b>24a</b>	
<b>b</b>	Deductible expenses related to income reported on line 8k from the rental of personal property engaged in for profit . . . . .	<b>24b</b>	
<b>c</b>	Nontaxable amount of the value of Olympic and Paralympic medals and USOC prize money reported on line 8l . . . . .	<b>24c</b>	
<b>d</b>	Reforestation amortization and expenses . . . . .	<b>24d</b>	
<b>e</b>	Repayment of supplemental unemployment benefits under the Trade Act of 1974 . . . . .	<b>24e</b>	
<b>f</b>	Contributions to section 501(c)(18)(D) pension plans . . . . .	<b>24f</b>	
<b>g</b>	Contributions by certain chaplains to section 403(b) plans . . . . .	<b>24g</b>	
<b>h</b>	Attorney fees and court costs for actions involving certain unlawful discrimination claims (see instructions) . . . . .	<b>24h</b>	
<b>i</b>	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 . . . . .	<b>24i</b>	
<b>j</b>	Housing deduction from Form 2555 . . . . .	<b>24j</b>	
<b>k</b>	Excess deductions of section 67(e) expenses from Schedule K-1 (Form 1041) . . . . .	<b>24k</b>	
<b>z</b>	Other adjustments. List type and amount ▶	<b>24z</b>	
<b>25</b>	Total other adjustments. Add lines 24a through 24z . . . . .	<b>25</b>	
<b>26</b>	Add lines 11 through 23 and 25. These are your <b>adjustments to income</b> . Enter here and on Form 1040 or 1040-SR, line 10, or Form 1040-NR, line 10a . . . . .	<b>26</b>	2937

**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](http://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

RICHARD &amp; SALLY KIRK

Your social security number

XXX-XX-4705

**Part I Tax**

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

**Part II Other Taxes**

<b>4</b>	Self-employment tax. Attach Schedule SE . . . . .	<b>4</b>	2873
<b>5</b>	Social security and Medicare tax on unreported tip income. Attach Form 4137 . . . . .	<b>5</b>	
<b>6</b>	Uncollected social security and Medicare tax on wages. Attach Form 8919 . . . . .	<b>6</b>	
<b>7</b>	Total additional social security and Medicare tax. Add lines 5 and 6 . . . . .	<b>7</b>	
<b>8</b>	Additional tax on IRAs or other tax-favored accounts. Attach Form 5329 if required	<b>8</b>	
<b>9</b>	Household employment taxes. Attach Schedule H . . . . .	<b>9</b>	
<b>10</b>	Repayment of first-time homebuyer credit. Attach Form 5405 if required . . . . .	<b>10</b>	
<b>11</b>	Additional Medicare Tax. Attach Form 8959 . . . . .	<b>11</b>	
<b>12</b>	Net investment income tax. Attach Form 8960 . . . . .	<b>12</b>	
<b>13</b>	Uncollected social security and Medicare or RRTA tax on tips or group-term life insurance from Form W-2, box 12 . . . . .	<b>13</b>	
<b>14</b>	Interest on tax due on installment income from the sale of certain residential lots and timeshares . . . . .	<b>14</b>	
<b>15</b>	Interest on the deferred tax on gain from certain installment sales with a sales price over \$150,000 . . . . .	<b>15</b>	
<b>16</b>	Recapture of low-income housing credit. Attach Form 8611 . . . . .	<b>16</b>	

(continued on page 2)

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

Schedule 2 (Form 1040) 2021

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**Part II Other Taxes** *(continued)*

<b>17</b>	Other additional taxes:		
<b>a</b>	Recapture of other credits. List type, form number, and amount ►	<b>17a</b>	
<b>b</b>	Recapture of federal mortgage subsidy. If you sold your home in 2021, see instructions . . . . .	<b>17b</b>	
<b>c</b>	Additional tax on HSA distributions. Attach Form 8889 . . . . .	<b>17c</b>	
<b>d</b>	Additional tax on an HSA because you didn't remain an eligible individual. Attach Form 8889 . . . . .	<b>17d</b>	
<b>e</b>	Additional tax on Archer MSA distributions. Attach Form 8853 . . . . .	<b>17e</b>	
<b>f</b>	Additional tax on Medicare Advantage MSA distributions. Attach Form 8853 . . . . .	<b>17f</b>	
<b>g</b>	Recapture of a charitable contribution deduction related to a fractional interest in tangible personal property . . . . .	<b>17g</b>	
<b>h</b>	Income you received from a nonqualified deferred compensation plan that fails to meet the requirements of section 409A . . . . .	<b>17h</b>	
<b>i</b>	Compensation you received from a nonqualified deferred compensation plan described in section 457A . . . . .	<b>17i</b>	
<b>j</b>	Section 72(m)(5) excess benefits tax . . . . .	<b>17j</b>	
<b>k</b>	Golden parachute payments . . . . .	<b>17k</b>	
<b>l</b>	Tax on accumulation distribution of trusts . . . . .	<b>17l</b>	
<b>m</b>	Excise tax on insider stock compensation from an expatriated corporation . . . . .	<b>17m</b>	
<b>n</b>	Look-back interest under section 167(g) or 460(b) from Form 8697 or 8866 . . . . .	<b>17n</b>	
<b>o</b>	Tax on non-effectively connected income for any part of the year you were a nonresident alien from Form 1040-NR . . . . .	<b>17o</b>	
<b>p</b>	Any interest from Form 8621, line 16f, relating to distributions from, and dispositions of, stock of a section 1291 fund . . . . .	<b>17p</b>	
<b>q</b>	Any interest from Form 8621, line 24 . . . . .	<b>17q</b>	
<b>z</b>	Any other taxes. List type and amount ►	<b>17z</b>	
<b>18</b>	Total additional taxes. Add lines 17a through 17z . . . . .	<b>18</b>	
<b>19</b>	Additional tax from Schedule 8812 . . . . .	<b>19</b>	
<b>20</b>	Section 965 net tax liability installment from Form 965-A . . . . .	<b>20</b>	
<b>21</b>	Add lines 4, 7 through 16, 18, and 19. These are your <b>total other taxes</b> . Enter here and on Form 1040 or 1040-SR, line 23, or Form 1040-NR, line 23b . . . . .	<b>21</b>	2873

**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](http://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

RICHARD &amp; SALLY KIRK

Your social security number

XXX-XX-4705

**Part I Nonrefundable Credits**

<b>1</b>	Foreign tax credit. Attach Form 1116 if required . . . . .	<b>1</b>	12
<b>2</b>	Credit for child and dependent care expenses from Form 2441, line 11. Attach Form 2441 . . . . .	<b>2</b>	
<b>3</b>	Education credits from Form 8863, line 19 . . . . .	<b>3</b>	
<b>4</b>	Retirement savings contributions credit. Attach Form 8880 . . . . .	<b>4</b>	150
<b>5</b>	Residential energy credits. Attach Form 5695 . . . . .	<b>5</b>	
<b>6</b>	Other nonrefundable credits:		
<b>a</b>	General business credit. Attach Form 3800 . . . . .	<b>6a</b>	
<b>b</b>	Credit for prior year minimum tax. Attach Form 8801 . . . . .	<b>6b</b>	
<b>c</b>	Adoption credit. Attach Form 8839 . . . . .	<b>6c</b>	
<b>d</b>	Credit for the elderly or disabled. Attach Schedule R . . . . .	<b>6d</b>	
<b>e</b>	Alternative motor vehicle credit. Attach Form 8910 . . . . .	<b>6e</b>	
<b>f</b>	Qualified plug-in motor vehicle credit. Attach Form 8936 . . . . .	<b>6f</b>	
<b>g</b>	Mortgage interest credit. Attach Form 8396 . . . . .	<b>6g</b>	
<b>h</b>	District of Columbia first-time homebuyer credit. Attach Form 8859 . . . . .	<b>6h</b>	
<b>i</b>	Qualified electric vehicle credit. Attach Form 8834 . . . . .	<b>6i</b>	
<b>j</b>	Alternative fuel vehicle refueling property credit. Attach Form 8911 . . . . .	<b>6j</b>	
<b>k</b>	Credit to holders of tax credit bonds. Attach Form 8912 . . . . .	<b>6k</b>	
<b>l</b>	Amount on Form 8978, line 14. See instructions . . . . .	<b>6l</b>	
<b>z</b>	Other nonrefundable credits. List type and amount ▶ _____	<b>6z</b>	
<b>7</b>	Total other nonrefundable credits. Add lines 6a through 6z . . . . .	<b>7</b>	
<b>8</b>	Add lines 1 through 5 and 7. Enter here and on Form 1040, 1040-SR, or 1040-NR, line 20 . . . . .	<b>8</b>	162

(continued on page 2)

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

Schedule 3 (Form 1040) 2021

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**Part II Other Payments and Refundable Credits**

<b>9</b>	Net premium tax credit. Attach Form 8962 . . . . .	<b>9</b>	
<b>10</b>	Amount paid with request for extension to file (see instructions) . . . . .	<b>10</b>	
<b>11</b>	Excess social security and tier 1 RRTA tax withheld . . . . .	<b>11</b>	
<b>12</b>	Credit for federal tax on fuels. Attach Form 4136 . . . . .	<b>12</b>	
<b>13</b>	Other payments or refundable credits:		
<b>a</b>	Form 2439 . . . . .	<b>13a</b>	
<b>b</b>	Qualified sick and family leave credits from Schedule(s) H and Form(s) 7202 for leave taken before April 1, 2021 . . . . .	<b>13b</b>	
<b>c</b>	Health coverage tax credit from Form 8885 . . . . .	<b>13c</b>	
<b>d</b>	Credit for repayment of amounts included in income from earlier years . . . . .	<b>13d</b>	
<b>e</b>	Reserved for future use . . . . .	<b>13e</b>	
<b>f</b>	Deferred amount of net 965 tax liability (see instructions) . . . . .	<b>13f</b>	
<b>g</b>	Credit for child and dependent care expenses from Form 2441, line 10. Attach Form 2441 . . . . .	<b>13g</b>	
<b>h</b>	Qualified sick and family leave credits from Schedule(s) H and Form(s) 7202 for leave taken after March 31, 2021 . . . . .	<b>13h</b>	
<b>z</b>	Other payments or refundable credits. List type and amount ► _____	<b>13z</b>	
<b>14</b>	Total other payments or refundable credits. Add lines 13a through 13z . . . . .	<b>14</b>	
<b>15</b>	Add lines 9 through 12 and 14. Enter here and on Form 1040, 1040-SR, or 1040-NR, line 31 . . . . .	<b>15</b>	

**SCHEDULE A**  
**(Form 1040)**Department of the Treasury  
Internal Revenue Service (99)**Itemized Deductions**► Go to [www.irs.gov/ScheduleA](http://www.irs.gov/ScheduleA) for instructions and the latest information.

► Attach to Form 1040 or 1040-SR.

OMB No. 1545-0074

**2021**Attachment  
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

RICHARD &amp; SALLY KIRK

Your social security number

XXX-XX-4705

**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** 2726
- e Enter the smaller of line 5d or \$10,000 (\$5,000 if married filing separately) . . . . . **5e** 2726
- 6 Other taxes. List type and amount ►
- 7 Add lines 5e and 6 . . . . . **7** 2726

**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** 2726
- 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](http://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

RICHARD & SALLY KIRK

Your social security number

XXX-XX-4705

**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 ►

BANK OF AMERICA

**Amount**

41

**1**

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

**2**

41

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

**3**

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

**4**

41

**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 ► CSRA MUTUAL FUND

**5**

239

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

**6**

239

**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](http://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 <b>SALLY S KIRK</b>		Link: 1000	Social security number (SSN) <b>XXX-XX-4706</b>
<b>A</b>	Principal business or profession, including product or service (see instructions) <b>ALL OTHER PERSONAL</b>		<b>B</b> Enter code from instructions ► <b>8   1   2   9   9   0</b>
<b>C</b>	Business name. If no separate business name, leave blank.		<b>D</b> Employer ID number (EIN) (see instr.) 
<b>E</b>	Business address (including suite or room no.) ► City, town or post office, state, and ZIP code		
<b>F</b>	Accounting method: (1) <input checked="" type="checkbox"/> Cash (2) <input type="checkbox"/> Accrual (3) <input type="checkbox"/> Other (specify) ►		
<b>G</b>	Did you "materially participate" in the operation of this business during 2021? If "No," see instructions for limit on losses . <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No		
<b>H</b>	If you started or acquired this business during 2021, check here . . . . . <input type="checkbox"/>		
<b>I</b>	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		
<b>J</b>	If "Yes," did you or will you file required Form(s) 1099? . . . . . <input type="checkbox"/> Yes <input type="checkbox"/> No		

**Part I Income**

<b>1</b>	Gross receipts or sales. See instructions for line 1 and check the box if this income was reported to you on Form W-2 and the "Statutory employee" box on that form was checked . . . . . <input type="checkbox"/>	<b>1</b>	<b>27239</b>
<b>2</b>	Returns and allowances . . . . .	<b>2</b>	
<b>3</b>	Subtract line 2 from line 1 . . . . .	<b>3</b>	<b>27239</b>
<b>4</b>	Cost of goods sold (from line 42) . . . . .	<b>4</b>	
<b>5</b>	<b>Gross profit.</b> Subtract line 4 from line 3 . . . . .	<b>5</b>	<b>27239</b>
<b>6</b>	Other income, including federal and state gasoline or fuel tax credit or refund (see instructions) . . . . .	<b>6</b>	
<b>7</b>	<b>Gross income.</b> Add lines 5 and 6 . . . . .	<b>7</b>	<b>27239</b>

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

<b>8</b>	Advertising . . . . .	<b>8</b>	<b>350</b>	<b>18</b>	Office expense (see instructions) . . . . .	<b>18</b>	
<b>9</b>	Car and truck expenses (see instructions) . . . . .	<b>9</b>	<b>4928</b>	<b>19</b>	Pension and profit-sharing plans . . . . .	<b>19</b>	
<b>10</b>	Commissions and fees . . . . .	<b>10</b>		<b>20</b>	Rent or lease (see instructions):		
<b>11</b>	Contract labor (see instructions) . . . . .	<b>11</b>		<b>a</b>	Vehicles, machinery, and equipment	<b>20a</b>	
<b>12</b>	Depletion . . . . .	<b>12</b>		<b>b</b>	Other business property . . . . .	<b>20b</b>	
<b>13</b>	Depreciation and section 179 expense deduction (not included in Part III) (see instructions) . . . . .	<b>13</b>		<b>21</b>	Repairs and maintenance . . . . .	<b>21</b>	
<b>14</b>	Employee benefit programs (other than on line 19) . . . . .	<b>14</b>		<b>22</b>	Supplies (not included in Part III) . . . . .	<b>22</b>	<b>1630</b>
<b>15</b>	Insurance (other than health) . . . . .	<b>15</b>		<b>23</b>	Taxes and licenses . . . . .	<b>23</b>	
<b>16</b>	Interest (see instructions):			<b>24</b>	Travel and meals:		
<b>a</b>	Mortgage (paid to banks, etc.) . . . . .	<b>16a</b>		<b>a</b>	Travel . . . . .	<b>24a</b>	
<b>b</b>	Other . . . . .	<b>16b</b>		<b>b</b>	Deductible meals (see instructions) . . . . .	<b>24b</b>	
<b>17</b>	Legal and professional services . . . . .	<b>17</b>		<b>25</b>	Utilities . . . . .	<b>25</b>	
				<b>26</b>	Wages (less employment credits) . . . . .	<b>26</b>	
				<b>27a</b>	Other expenses (from line 48) . . . . .	<b>27a</b>	
				<b>b</b>	<b>Reserved for future use</b> . . . . .	<b>27b</b>	
<b>28</b>	<b>Total expenses</b> before expenses for business use of home. Add lines 8 through 27a . . . . .			<b>28</b>	<b>6908</b>		
<b>29</b>	Tentative profit or (loss). Subtract line 28 from line 7 . . . . .			<b>29</b>	<b>20331</b>		
<b>30</b>	Expenses for business use of your home. Do not report these expenses elsewhere. Attach Form 8829 unless using the simplified method. See instructions. <b>Simplified method filers only:</b> 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 . . . . .						
<b>31</b>	<b>Net profit or (loss).</b> Subtract line 30 from line 29. • If a profit, enter on both <b>Schedule 1 (Form 1040), line 3</b> , and on <b>Schedule SE, line 2</b> . (If you checked the box on line 1, see instructions). Estates and trusts, enter on <b>Form 1041, line 3</b> . • If a loss, you <b>must</b> go to line 32.			<b>31</b>	<b>20331</b>		
<b>32</b>	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 <b>Schedule 1 (Form 1040), line 3</b> , and on <b>Schedule SE, line 2</b> . (If you checked the box on line 1, see the line 31 instructions.) Estates and trusts, enter on <b>Form 1041, line 3</b> . • If you checked 32b, you <b>must</b> attach <b>Form 6198</b> . Your loss may be limited.						
				<b>32a</b>	<input type="checkbox"/> All investment is at risk.		
				<b>32b</b>	<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: <b>a</b> <input checked="" type="checkbox"/> Cost <b>b</b> <input type="checkbox"/> Lower of cost or market <b>c</b> <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	<b>Cost of goods sold.</b> 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)      ► 04 / 01 /2015	
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 8800      b Commuting (see instructions) 3210      c Other 12120	
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 checked="" type="checkbox"/> Yes <input 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	<b>Total other expenses.</b> 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](http://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

**2021**Attachment  
Sequence No. **12**

Name(s) shown on return

RICHARD &amp; SALLY KIRK

Your social security number

XXX-XX-4705

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)
<b>1a</b> 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 .				
<b>1b</b> Totals for all transactions reported on Form(s) 8949 with <b>Box A</b> checked . . . . .				
<b>2</b> Totals for all transactions reported on Form(s) 8949 with <b>Box B</b> checked . . . . .				
<b>3</b> Totals for all transactions reported on Form(s) 8949 with <b>Box C</b> checked . . . . .				
<b>4</b> Short-term gain from Form 6252 and short-term gain or (loss) from Forms 4684, 6781, and 8824 . . . . .				<b>4</b>
<b>5</b> Net short-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1 . . . . .				<b>5</b>
<b>6</b> Short-term capital loss carryover. Enter the amount, if any, from line 8 of your <b>Capital Loss Carryover Worksheet</b> in the instructions . . . . .				<b>6</b> ( )
<b>7</b> <b>Net short-term capital gain or (loss).</b> 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 . . . . .				<b>7</b>

**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)
<b>8a</b> 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 .				
<b>8b</b> Totals for all transactions reported on Form(s) 8949 with <b>Box D</b> checked . . . . .	3675	2500		1175
<b>9</b> Totals for all transactions reported on Form(s) 8949 with <b>Box E</b> checked . . . . .				
<b>10</b> Totals for all transactions reported on Form(s) 8949 with <b>Box F</b> checked . . . . .				
<b>11</b> 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 . . . . .				<b>11</b>
<b>12</b> Net long-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1 . . . . .				<b>12</b>
<b>13</b> Capital gain distributions. See the instructions . . . . .				<b>13</b>
<b>14</b> Long-term capital loss carryover. Enter the amount, if any, from line 13 of your <b>Capital Loss Carryover Worksheet</b> in the instructions . . . . .				<b>14</b> ( )
<b>15</b> <b>Net long-term capital gain or (loss).</b> Combine lines 8a through 14 in column (h). Then, go to Part III on the back . . . . .				<b>15</b> 1175

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

Schedule D (Form 1040) 2021

**Part III Summary**

<b>16</b>	Combine lines 7 and 15 and enter the result . . . . .	<b>16</b>	1175
	<ul style="list-style-type: none"><li>• If line 16 is a <b>gain</b>, enter the amount from line 16 on Form 1040, 1040-SR, or 1040-NR, line 7. Then, go to line 17 below.</li><li>• If line 16 is a <b>loss</b>, skip lines 17 through 20 below. Then, go to line 21. Also be sure to complete line 22.</li><li>• If line 16 is <b>zero</b>, skip lines 17 through 21 below and enter -0- on Form 1040, 1040-SR, or 1040-NR, line 7. Then, go to line 22.</li></ul>		
<b>17</b>	Are lines 15 and 16 <b>both</b> gains? <input checked="" type="checkbox"/> <b>Yes.</b> Go to line 18. <input type="checkbox"/> <b>No.</b> Skip lines 18 through 21, and go to line 22.		
<b>18</b>	If you are required to complete the <b>28% Rate Gain Worksheet</b> (see instructions), enter the amount, if any, from line 7 of that worksheet . . . . . ►	<b>18</b>	
<b>19</b>	If you are required to complete the <b>Unrecaptured Section 1250 Gain Worksheet</b> (see instructions), enter the amount, if any, from line 18 of that worksheet . . . . . ►	<b>19</b>	
<b>20</b>	Are lines 18 and 19 both zero or blank and are you not filing Form 4952? <input checked="" type="checkbox"/> <b>Yes.</b> Complete the <b>Qualified Dividends and Capital Gain Tax Worksheet</b> in the instructions for Forms 1040 and 1040-SR, line 16. <b>Don't</b> complete lines 21 and 22 below.  <input type="checkbox"/> <b>No.</b> Complete the <b>Schedule D Tax Worksheet</b> in the instructions. <b>Don't</b> complete lines 21 and 22 below.		
<b>21</b>	If line 16 is a loss, enter here and on Form 1040, 1040-SR, or 1040-NR, line 7, the <b>smaller</b> of: <ul style="list-style-type: none"><li>• The loss on line 16; or</li><li>• (\$3,000), or if married filing separately, (\$1,500)</li></ul> <b>Note:</b> When figuring which amount is smaller, treat both amounts as positive numbers.	<b>21</b>	( )
<b>22</b>	Do you have qualified dividends on Form 1040, 1040-SR, or 1040-NR, line 3a?  <input type="checkbox"/> <b>Yes.</b> Complete the <b>Qualified Dividends and Capital Gain Tax Worksheet</b> in the instructions for Forms 1040 and 1040-SR, line 16.  <input type="checkbox"/> <b>No.</b> Complete the rest of Form 1040, 1040-SR, or 1040-NR.		

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

RICHARD &amp; SALLY KIRK

Social security number or taxpayer identification number

XXX-XX-4705

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 <b>Note</b> 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). <b>See the separate instructions.</b>		(h) <b>Gain or (loss).</b> Subtract column (e) from column (d) and combine the result with column (g)
						(f) Code(s) from instructions	(g) Amount of adjustment	
	XYZ STOCK	03/08/2008	05/07/2021	3675	2500			1175
<b>2 Totals.</b> Add the amounts in columns (d), (e), (g), and (h) (subtract negative amounts). Enter each total here and include on your Schedule D, <b>line 8b</b> (if <b>Box D</b> above is checked), <b>line 9</b> (if <b>Box E</b> above is checked), or <b>line 10</b> (if <b>Box F</b> above is checked) ►				3675	2500			1175

**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 E**  
**(Form 1040)**Department of the Treasury  
Internal Revenue Service (99)**Supplemental Income and Loss**

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

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

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

OMB No. 1545-0074

**2021**Attachment  
Sequence No. **13**

Name(s) shown on return

RICHARD &amp; SALLY KIRK

Your social security number

XXX-XX-4705

**Part I** **Income or Loss From Rental Real Estate and Royalties** **Note:** If you are in the business of renting personal property, use **Schedule C**. See instructions. If you are an individual, report farm rental income or loss from **Form 4835** on page 2, line 40.**A** Did you make any payments in 2021 that would require you to file Form(s) 1099? See instructions . . . . . ☐ **Yes** ☒ **No****B** If "Yes," did you or will you file required Form(s) 1099? . . . . . ☐ **Yes** ☐ **No**

<b>1a</b>	Physical address of each property (street, city, state, ZIP code)				
<b>A</b>	439 TUDDLE DRIVE AUGUSTA GA 30909	Link: 5002			
<b>B</b>		Link: 0			
<b>C</b>		Link: 0			
<b>1b</b>	Type of Property (from list below)	<b>2</b> For each rental real estate property listed above, report the number of fair rental and personal use days. Check the <b>QJV</b> box only if you meet the requirements to file as a qualified joint venture. See instructions.	<b>Fair Rental Days</b>	<b>Personal Use Days</b>	<b>QJV</b>
<b>A</b>	6	<b>A</b>			<input type="checkbox"/>
<b>B</b>		<b>B</b>			<input type="checkbox"/>
<b>C</b>		<b>C</b>			<input type="checkbox"/>

**Type of Property:**

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

<b>Income:</b>	<b>Properties:</b>	<b>A</b>	<b>B</b>	<b>C</b>
<b>3</b> Rents received . . . . .	<b>3</b>			
<b>4</b> Royalties received . . . . .	<b>4</b>	129		
<b>Expenses:</b>				
<b>5</b> Advertising . . . . .	<b>5</b>			
<b>6</b> Auto and travel (see instructions) . . . . .	<b>6</b>			
<b>7</b> Cleaning and maintenance . . . . .	<b>7</b>			
<b>8</b> Commissions. . . . .	<b>8</b>			
<b>9</b> Insurance . . . . .	<b>9</b>			
<b>10</b> Legal and other professional fees . . . . .	<b>10</b>			
<b>11</b> Management fees . . . . .	<b>11</b>			
<b>12</b> Mortgage interest paid to banks, etc. (see instructions)	<b>12</b>			
<b>13</b> Other interest. . . . .	<b>13</b>			
<b>14</b> Repairs. . . . .	<b>14</b>			
<b>15</b> Supplies . . . . .	<b>15</b>			
<b>16</b> Taxes . . . . .	<b>16</b>			
<b>17</b> Utilities. . . . .	<b>17</b>			
<b>18</b> Depreciation expense or depletion . . . . .	<b>18</b>			
<b>19</b> Other (list) ▶ . . . . .	<b>19</b>			
<b>20</b> Total expenses. Add lines 5 through 19 . . . . .	<b>20</b>			
<b>21</b> Subtract line 20 from line 3 (rents) and/or 4 (royalties). If result is a (loss), see instructions to find out if you must file <b>Form 6198</b> . . . . .	<b>21</b>	129		
<b>22</b> Deductible rental real estate loss after limitation, if any, on <b>Form 8582</b> (see instructions) . . . . .	<b>22</b>	( )	( )	( )
<b>23a</b> Total of all amounts reported on line 3 for all rental properties . . . . .	<b>23a</b>			
<b>b</b> Total of all amounts reported on line 4 for all royalty properties . . . . .	<b>23b</b>	129		
<b>c</b> Total of all amounts reported on line 12 for all properties . . . . .	<b>23c</b>			
<b>d</b> Total of all amounts reported on line 18 for all properties . . . . .	<b>23d</b>			
<b>e</b> Total of all amounts reported on line 20 for all properties . . . . .	<b>23e</b>			
<b>24</b> <b>Income.</b> Add positive amounts shown on line 21. <b>Do not</b> include any losses . . . . .	<b>24</b>		129	
<b>25</b> <b>Losses.</b> Add royalty losses from line 21 and rental real estate losses from line 22. Enter total losses here . . . . .	<b>25</b>	( )		
<b>26</b> <b>Total rental real estate and royalty income or (loss).</b> Combine lines 24 and 25. Enter the result here. If Parts II, III, IV, and line 40 on page 2 do not apply to you, also enter this amount on Schedule 1 (Form 1040), line 5. Otherwise, include this amount in the total on line 41 on page 2 . . . . .	<b>26</b>		129	

For Paperwork Reduction Act Notice, see the separate instructions.

Schedule E (Form 1040) 2021

**SCHEDULE SE**  
**(Form 1040)**

Department of the Treasury  
Internal Revenue Service (99)

**Self-Employment Tax**

► Go to [www.irs.gov/ScheduleSE](http://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)

SALLY S KIRK

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

XXX-XX-4706

**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** 20331

**3** Combine lines 1a, 1b, and 2 . . . . . **3** 20331

**4a** If line 3 is more than zero, multiply line 3 by 92.35% (0.9235). Otherwise, enter amount from line 3 . . . . . **4a** 18776

**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** 18776

**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** 18776

**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**

**b** Unreported tips subject to social security tax from Form 4137, line 10 . . . . . **8b**

**c** Wages subject to social security tax from Form 8919, line 10 . . . . . **8c**

**d** Add lines 8a, 8b, and 8c . . . . . **8d**

**9** Subtract line 8d from line 7. If zero or less, enter -0- here and on line 10 and go to line 11 . . . . . **9** 142800

**10** Multiply the **smaller** of line 6 or line 9 by 12.4% (0.124) . . . . . **10** 2328

**11** Multiply line 6 by 2.9% (0.029) . . . . . **11** 545

**12 Self-employment tax.** Add lines 10 and 11. Enter here and on **Schedule 2 (Form 1040), line 4** . . . . . **12** 2873

**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** 1437

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

**Farm Optional Method.** You may use this method **only** if **(a)** your gross farm income<sup>1</sup> wasn't more than \$8,820, **or (b)** your net farm profits<sup>2</sup> 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<sup>1</sup> (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 profits<sup>3</sup> were less than \$6,367 and also less than 72.189% of your gross nonfarm income,<sup>4</sup> **and (b)** you had net earnings from self-employment of at least \$400 in 2 of the prior 3 years. **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<sup>4</sup> (not less than zero) **or** the amount on line 16. Also, include this amount on line 4b above . . . . . **17**

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

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

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

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

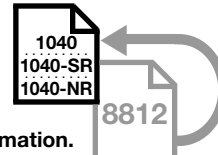
**SCHEDULE 8812**  
**(Form 1040)**

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](http://www.irs.gov/Schedule8812) for instructions and the latest information.



OMB No. 1545-0074

**2021**

Attachment  
Sequence No. **47**

Name(s) shown on return

RICHARD & SALLY KIRK

Your social security number

XXX-XX-4705

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

<b>1</b>	Enter the amount from line 11 of your Form 1040, 1040-SR, or 1040-NR . . . . .	<b>1</b>	63178
<b>2a</b>	Enter income from Puerto Rico that you excluded . . . . .	<b>2a</b>	
<b>b</b>	Enter the amounts from lines 45 and 50 of your Form 2555 . . . . .	<b>2b</b>	
<b>c</b>	Enter the amount from line 15 of your Form 4563 . . . . .	<b>2c</b>	
<b>d</b>	Add lines 2a through 2c . . . . .	<b>2d</b>	
<b>3</b>	Add lines 1 and 2d . . . . .	<b>3</b>	63178
<b>4a</b>	Number of qualifying children under age 18 with the required social security number . . . . .	<b>4a</b>	1
<b>b</b>	Number of children included on line 4a who were under age 6 at the end of 2021 . . . . .	<b>4b</b>	
<b>c</b>	Subtract line 4b from line 4a . . . . .	<b>4c</b>	1
<b>5</b>	If line 4a is more than zero, enter the amount from the <b>Line 5 Worksheet</b> ; otherwise, enter -0- . . . . .	<b>5</b>	3000
<b>6</b>	Number of other dependents, including any qualifying children who are not under age 18 or who do not have the required social security number . . . . .	<b>6</b>	1
<b>Caution:</b> 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.			
<b>7</b>	Multiply line 6 by \$500 . . . . .	<b>7</b>	500
<b>8</b>	Add lines 5 and 7 . . . . .	<b>8</b>	3500
<b>9</b>	Enter the amount shown below for your filing status. • Married filing jointly—\$400,000 } • All other filing statuses—\$200,000 }	<b>9</b>	400000
<b>10</b>	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. }	<b>10</b>	
<b>11</b>	Multiply line 10 by 5% (0.05) . . . . .	<b>11</b>	
<b>12</b>	Subtract line 11 from line 8. If zero or less, enter -0- . . . . .	<b>12</b>	3500
<b>13</b>	Check all the boxes that apply to you (or your spouse if married filing jointly). <b>A</b> Check here if you (or your spouse if married filing jointly) had a principal place of abode in the United States for more than half of 2021 . . . . . <input checked="" type="checkbox"/> <b>B</b> Check here if you (or your spouse if married filing jointly) were 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.

<b>14a</b>	Enter the smaller of line 7 or line 12 . . . . .	<b>14a</b>	500
<b>b</b>	Subtract line 14a from line 12 . . . . .	<b>14b</b>	3000
<b>c</b>	If line 14a is zero, enter -0-; otherwise, enter the amount from the <b>Credit Limit Worksheet A</b> . . . . .	<b>14c</b>	3415
<b>d</b>	Enter the smaller of line 14a or line 14c . . . . .	<b>14d</b>	500
<b>e</b>	Add lines 14b and 14d . . . . .	<b>14e</b>	3500
<b>f</b>	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. If you didn't receive any advance child tax credit payments for 2021, enter -0- . . . . .	<b>14f</b>	1000
<b>Caution:</b> 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.			
<b>g</b>	Subtract line 14f from line 14e. If zero or less, enter -0- on lines 14g through 14i and go to Part III . . . . .	<b>14g</b>	2500
<b>h</b>	Enter the smaller of line 14d or line 14g. <b>This is your credit for other dependents. Enter this amount on line 19 of your Form 1040, 1040-SR, or 1040-NR</b> . . . . .	<b>14h</b>	500
<b>i</b>	Subtract line 14h from line 14g. <b>This is your refundable child tax credit. Enter this amount on line 28 of your Form 1040, 1040-SR, or 1040-NR</b> . . . . .	<b>14i</b>	2000

**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.

<b>15a</b>	Enter the amount from the <b>Credit Limit Worksheet A</b> . . . . .	<b>15a</b>	
<b>b</b>	Enter the smaller of line 12 or line 15a . . . . .	<b>15b</b>	
	Additional child tax credit. Complete Parts II-A through II-C if you meet each of the following items.		
	<b>1.</b> You are not filing Form 2555.		
	<b>2.</b> Line 4a is more than zero.		
	<b>3.</b> Line 12 is more than line 15a.		
<b>c</b>	If you completed Parts II-A through II-C, enter the amount from line 27; otherwise, enter -0- . . . . .	<b>15c</b>	
<b>d</b>	Add lines 15b and 15c . . . . .	<b>15d</b>	
<b>e</b>	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. If you didn't receive any advance child tax credit payments for 2021, enter -0- . . . . .	<b>15e</b>	
	<b>Caution:</b> 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.		
<b>f</b>	Subtract line 15e from line 15d. If zero or less, enter -0- on lines 15f through 15h and go to Part III . . . . .	<b>15f</b>	
<b>g</b>	Enter the smaller of line 15b or line 15f. <b>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.</b> . . . . .	<b>15g</b>	
<b>h</b>	Subtract line 15g from line 15f. <b>This is your additional child tax credit. Enter this amount on line 28 of your Form 1040, 1040-SR, or 1040-NR</b> . . . . .	<b>15h</b>	

**Part II-A Additional Child Tax Credit** (use only if completing Part I-C)**Caution:** If you file Form 2555, do not complete Parts II-A through II-C; 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.

<b>16a</b>	Subtract line 15b from line 12. If zero, skip Parts II-A and II-B and enter -0- on line 27 . . . . .	<b>16a</b>	
<b>b</b>	Number of qualifying children under 18 with the required social security number: _____ x \$1,400. Enter the result. If zero, skip Parts II-A and II-B and enter -0- on line 27 . . . . .	<b>16b</b>	
	<b>TIP:</b> The number of children you use for this line is the same as the number of children you used for line 4a.		
<b>17</b>	Enter the <b>smaller</b> of line 16a or line 16b . . . . .	<b>17</b>	
<b>18a</b>	Earned income (see instructions) . . . . .	<b>18a</b>	
<b>b</b>	Nontaxable combat pay (see instructions) . . . . .	<b>18b</b>	
<b>19</b>	Is the amount on line 18a more than \$2,500? <input type="checkbox"/> <b>No.</b> Leave line 19 blank and enter -0- on line 20. <input type="checkbox"/> <b>Yes.</b> Subtract \$2,500 from the amount on line 18a. Enter the result . . . . .	<b>19</b>	
<b>20</b>	Multiply the amount on line 19 by 15% (0.15) and enter the result . . . . .	<b>20</b>	
	<b>Next.</b> On line 16b, is the amount \$4,200 or more? <input type="checkbox"/> <b>No.</b> If line 20 is zero, enter -0- on line 15c. Otherwise, skip Part II-B and enter the <b>smaller</b> of line 17 or line 20 on line 27. <input type="checkbox"/> <b>Yes.</b> 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.		

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

<b>21</b>	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 . . . . .	<b>21</b>	
<b>22</b>	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 . . . . .	<b>22</b>	
<b>23</b>	Add lines 21 and 22 . . . . .	<b>23</b>	
<b>24</b>	<b>1040 and 1040-SR filers:</b> Enter the total of the amounts from Form 1040 or 1040-SR, line 27a, and Schedule 3 (Form 1040), line 11. <b>1040-NR filers:</b> Enter the amount from Schedule 3 (Form 1040), line 11. }	<b>24</b>	
<b>25</b>	Subtract line 24 from line 23. If zero or less, enter -0- . . . . .	<b>25</b>	
<b>26</b>	Enter the <b>larger</b> of line 20 or line 25 . . . . .	<b>26</b>	
	<b>Next,</b> enter the <b>smaller</b> of line 17 or line 26 on line 27.		

**Part II-C Additional Child Tax Credit**

<b>27A</b>	Enter this amount on line 15c . . . . .	<b>27</b>	
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**Part III Additional Tax** (use only if line 14g or line 15f, whichever applies, is zero)

<b>28a</b>	Enter the amount from line 14f or line 15e, whichever applies . . . . .	<b>28a</b>	
<b>b</b>	Enter the amount from line 14e or line 15d, whichever applies . . . . .	<b>28b</b>	
<b>29</b>	Excess advance child tax credit payments. Subtract line 28b from line 28a. If zero, stop; you do not owe the additional tax . . . . .	<b>29</b>	
<b>30</b>	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 . . . . . <b>Caution:</b> 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.	<b>30</b>	
<b>31</b>	Enter the smaller of line 4a or line 30 . . . . .	<b>31</b>	
<b>32</b>	Subtract line 31 from line 30. If zero, skip to line 40 and enter the amount from line 29; otherwise, continue to line 33 . . . . .	<b>32</b>	
<b>33</b>	Enter the amount shown below for your filing status. <ul style="list-style-type: none"> <li>• Married filing jointly or Qualifying widow(er)—\$60,000</li> <li>• Head of household—\$50,000</li> <li>• All other filing statuses—\$40,000</li> </ul>	<b>33</b>	
<b>34</b>	Subtract line 33 from line 3. If zero or less, enter -0- . . . . .	<b>34</b>	
<b>35</b>	Enter the amount from line 33 . . . . .	<b>35</b>	
<b>36</b>	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 . . . . .	<b>36</b>	
<b>37</b>	Multiply line 32 by \$2,000 . . . . .	<b>37</b>	
<b>38</b>	Multiply line 37 by line 36 . . . . .	<b>38</b>	
<b>39</b>	Subtract line 38 from line 37 . . . . .	<b>39</b>	
<b>40</b>	Subtract line 39 from line 29. If zero or less, enter -0-. <b>This is your additional tax. If more than zero, enter this amount on Schedule 2 (Form 1040), line 19</b> . . . . .	<b>40</b>	

**Credit for Qualified Retirement Savings Contributions**

► **Attach to Form 1040, 1040-SR, or 1040-NR.**  
 ► **Go to [www.irs.gov/Form8880](http://www.irs.gov/Form8880) for the latest information.**

Name(s) shown on return

RICHARD &amp; SALLY KIRK

Your social security number

XXX-XX-4705



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).

- Traditional and Roth IRA contributions, and ABLE account contributions by the designated beneficiary for 2021. **Do not** include rollover contributions . . . . .
- 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) . . . . .
- Add lines 1 and 2 . . . . .
- 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 . . . . .
- Subtract line 4 from line 3. If zero or less, enter -0- . . . . .
- In each column, enter the **smaller** of line 5 or \$2,000 . . . . .
- Add the amounts on line 6. If zero, **stop**; you can't take this credit . . . . .
- Enter the amount from Form 1040, 1040-SR, or 1040-NR, line 11\* . . . . .
- Enter the applicable decimal amount from the table below.

	(a) You	(b) Your spouse
<b>1</b>		1500
<b>2</b>		
<b>3</b>		1500
<b>4</b>		
<b>5</b>		1500
<b>6</b>		1500
<b>7</b>		1500

**8** 63178

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.

- Multiply line 7 by line 9 . . . . . **10** 150
- Limitation based on tax liability. Enter the amount from the Credit Limit Worksheet in the instructions . . . . . **11** 3565
- Credit for qualified retirement savings contributions.** Enter the **smaller** of line 10 or line 11 here and on Schedule 3 (Form 1040), line 4 . . . . . **12** 150

\* 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)

**Qualified Business Income Deduction  
Simplified Computation**

► Attach to your tax return.

► Go to [www.irs.gov/Form8995](http://www.irs.gov/Form8995) for instructions and the latest information.**2021**Attachment  
Sequence No. **55**

Name(s) shown on return

RICHARD &amp; SALLY KIRK

Your taxpayer identification number

XXX-XX-4705

**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	ALL OTHER PERSONAL	XXX-XX-4706	18894
ii			
iii			
iv			
v			

2	Total qualified business income or (loss). Combine lines 1i through 1v, column (c)	2	18894	
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	18894	
5	Qualified business income component. Multiply line 4 by 20% (0.20)	5		3779
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		3779
11	Taxable income before qualified business income deduction (see instructions)	11	38078	
12	Net capital gain (see instructions)	12	1175	
13	Subtract line 12 from line 11. If zero or less, enter -0-	13	36903	
14	Income limitation. Multiply line 13 by 20% (0.20)	14		7381
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		3779
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

**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>34299</u>
2.	Enter the amount from Form 1040 or 1040-SR, line 3a*	2.	_____
3.	Are you filing Schedule D?*		
	<input checked="" type="checkbox"/> <b>Yes.</b> Enter the <b>smaller</b> of line 15 or 16 of Schedule D. If either line 15 or 16 is blank or a loss, enter -0-.	}	3. <u>1175</u>
	<input type="checkbox"/> <b>No.</b> Enter the amount from Form 1040 or 1040-SR, line 7.		
4.	Add lines 2 and 3	4.	<u>1175</u>
5.	Subtract line 4 from line 1. If zero or less, enter -0-	5.	<u>33124</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>80800</u>
7.	Enter the smaller of line 1 or line 6		
8.	Enter the smaller of line 5 or line 7	8.	<u>33124</u>
9.	Subtract line 8 from line 7. This amount is taxed at 0%	9.	<u>1175</u>
10.	Enter the smaller of line 1 or line 4	10.	<u>1175</u>
11.	Enter the amount from line 9	11.	<u>1175</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>501600</u>
14.	Enter the smaller of line 1 or line 13		
15.	Add lines 5 and 9	15.	<u>34299</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>1175</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>3577</u>
23.	Add lines 18, 21, and 22	23.	<u>3577</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>3715</u>
25.	<b>Tax on all taxable income.</b> Enter the <b>smaller</b> 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>3577</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

XXX-XX-4705



## 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	2.	
• 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	4.	
• 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 <b>smaller</b> 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 <b>smaller</b> 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 <b>28% Rate Gain Worksheet</b> . 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. <b>Unrecaptured section 1250 gain.</b> 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.

## Line 5 Worksheet

1. Multiply Schedule 8812, line 4b, by \$3,600	1.	
2. Multiply Schedule 8812, line 4c, by \$3,000	2.	3000
3. Add line 1 and line 2	3.	3000
4. Multiply Schedule 8812, line 4a, by \$2,000	4.	2000
5. Subtract line 4 from line 3	5.	1000
6. Enter the amount shown below for your filing status <ul style="list-style-type: none"> <li>Married filing jointly — \$12,500</li> <li>Qualifying widow(er) — \$2,500</li> <li>Head of household — \$4,375</li> <li>All other filing statuses — \$6,250</li> </ul>	6.	12500
7. Enter the smaller of line 5 or line 6	7.	1000
8. Enter the amount shown below for your filing status <ul style="list-style-type: none"> <li>Married filing jointly or Qualifying widow(er) — \$150,000</li> <li>Head of household — \$112,500</li> <li>All other filing statuses — \$75,000</li> </ul>	8.	150000
9. Subtract line 8 from Schedule 8812, line 3 <ul style="list-style-type: none"> <li>If zero or less, enter -0-</li> <li>If more than zero and not a multiple of \$1,000, enter the next multiple of \$1,000</li> </ul> For example, if the result is \$425, enter \$1,000; if the result is \$1,025, enter \$2,000, etc.	9.	
10. Multiply line 9 by 5% (0.05)	10.	
11. Enter the smaller of line 7 or line 10	11.	
12. Subtract line 11 from line 3. Enter on Schedule 8812, line 5	12.	3000

**Credit Limit Worksheet A**

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

1

3577

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

**Schedule 3**, line 1 . . . . . + 12

**Schedule 3**, line 2 . . . . . + \_\_\_\_\_

**Schedule 3**, line 3 . . . . . + \_\_\_\_\_

**Schedule 3**, line 4 . . . . . + 150

**Schedule 3**, line 61 . . . . . + \_\_\_\_\_

**Form 5695**, line 30 . . . . . + \_\_\_\_\_

**Form 8910**, line 15 . . . . . + \_\_\_\_\_

**Form 8936**, line 23 . . . . . + \_\_\_\_\_

**Schedule R**, line 22 . . . . . + \_\_\_\_\_

Enter the total.

2

162

3. Subtract line 2 from line 1.

3

3415

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

3415

**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.** 3577
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.** 12
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.** 3565

**Before you begin:** ✓ Be sure you have read the 10-item list in the instructions for this line. You may not be able to use this worksheet.  
 ✓ 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" on the dotted line next to Schedule 1, line 20. If you don't, you may get a math error notice from the IRS.

	Your IRA	Spouse's IRA
<b>1a.</b> Were you covered by a retirement plan (see <i>Were You Covered by a Retirement Plan</i> )? .....	<b>1a.</b> <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
<b>b.</b> If married filing jointly, was your spouse covered by a retirement plan? .....		<b>1b.</b> <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
<p><b>Next.</b> If you checked "No" on line 1a (and "No" on line 1b if married filing jointly), skip lines 2 through 6, enter the applicable amount below on line 7a (and line 7b, if applicable), and go to line 8.</p> <ul style="list-style-type: none"> <li>• \$6,000, if under age 50 at the end of 2021.</li> <li>• \$7,000, if age 50 or older at the end of 2021.</li> </ul> <p>Otherwise, go to line 2.</p>		
<p><b>2.</b> Enter the amount shown below that applies to you.</p> <ul style="list-style-type: none"> <li>• Single, head of household, or married filing separately and you <b>lived apart</b> from your spouse for all of 2021, enter \$76,000.</li> <li>• Qualifying widow(er), enter \$125,000.</li> <li>• Married filing jointly, enter \$125,000 in both columns. But if you checked "No" on either line 1a or 1b, enter \$208,000 for the person who wasn't covered by a plan.</li> <li>• Married filing separately and you lived with your spouse at any time in 2021, enter \$10,000.</li> </ul>	<div style="font-size: 3em; line-height: 1;">}</div> <p style="margin-top: 0;"><b>2a.</b> _____</p>	<div style="font-size: 3em; line-height: 1;">}</div> <p style="margin-top: 0;"><b>2b.</b> _____</p>
<b>3.</b> Enter the amount from Form 1040 or 1040-SR, line 9 .....	<b>3.</b> _____	
<b>4.</b> Enter the total of the amounts from Schedule 1, lines 11 through 19a, plus 23 and 25 .....	<b>4.</b> _____	
<b>5.</b> Subtract line 4 from line 3. If married filing jointly, enter the result in both columns .....	<b>5a.</b> _____	<b>5b.</b> _____
<p><b>6.</b> Is the amount on line 5 less than the amount on line 2?</p> <p><input checked="" type="checkbox"/> <b>No.</b>  None of your IRA contributions are deductible. For details on nondeductible IRA contributions, see Form 8606.</p> <p><input type="checkbox"/> <b>Yes.</b> Subtract line 5 from line 2 in each column. Follow the instruction below that applies to you.</p> <ul style="list-style-type: none"> <li>• If single, head of household, or married filing separately, and the result is \$10,000 or more, enter the applicable amount below on line 7 for that column and go to line 8.                             <ul style="list-style-type: none"> <li>i. \$6,000, if under age 50 at the end of 2021.</li> <li>ii. \$7,000, if age 50 or older at the end of 2021.</li> </ul> </li> <li>• If married filing jointly or qualifying widow(er), and the result is \$20,000 or more (\$10,000 or more in the column for the IRA of a person who wasn't covered by a retirement plan), enter the applicable amount below on line 7 for that column and go to line 8.                             <ul style="list-style-type: none"> <li>i. \$6,000, if under age 50 at the end of 2021.</li> <li>ii. \$7,000 if age 50 or older at the end of 2021.</li> </ul> </li> </ul> <p>Otherwise, go to line 7.</p>	<div style="font-size: 3em; line-height: 1;">}</div> <p style="margin-top: 0;"><b>6a.</b> _____</p>	<div style="font-size: 3em; line-height: 1;">}</div> <p style="margin-top: 0;"><b>6b.</b> _____</p>

QNA

		Your IRA		Spouse's IRA	
<p>7. Multiply lines 6a and 6b by the percentage below that applies to you. If the result isn't a multiple of \$10, increase it to the next multiple of \$10 (for example, increase \$490.30 to \$500). If the result is \$200 or more, enter the result. But if it is less than \$200, enter \$200.</p> <ul style="list-style-type: none"> <li>• Single, head of household, or married filing separately, multiply by 60% (0.60) (or by 70% (0.70) in the column for the IRA of a person who is age 50 or older at the end of 2021).</li> <li>• Married filing jointly or qualifying widow(er), multiply by 30% (0.30) (or by 35% (0.35) in the column for the IRA of a person who is age 50 or older at the end of 2021). But if you checked "No" on either line 1a or 1b, then in the column for the IRA of the person who wasn't covered by a retirement plan, multiply by 60% (0.60) (or by 70% (0.70) if age 50 or older at the end of 2021).</li> </ul>	}	7a.	7000	7b.	7000
<p>8. Enter the total of your (and your spouse's if filing jointly):</p> <ul style="list-style-type: none"> <li>• Wages, salaries, tips, etc. Generally, this is the amount reported in box 1 of Form W-2. Exceptions are explained earlier in these instructions for line 20.</li> <li>• Alimony and separate maintenance payments reported on Schedule 1, line 2a.</li> <li>• Nontaxable combat pay. This amount should be reported in box 12 of Form W-2 with code Q.</li> </ul>	}	8.	44200		
<p>9. Enter the earned income you (and your spouse if filing jointly) received as a self-employed individual or a partner. Generally, this is your (and your spouse's if filing jointly) net earnings from self-employment if your personal services were a material income-producing factor, minus any deductions on Schedule 1, lines 15 and 16. If zero or less, enter -0-. For more details, see Pub. 590-A</p>		9.	18894		
<p>10. Add lines 8 and 9</p>		10.	63094		
<div style="display: flex; align-items: flex-start;"> <div style="text-align: center; margin-right: 10px;">   <b>CAUTION</b> </div> <div> <p><i>If married filing jointly and line 10 is less than \$12,000 (\$13,000 if one spouse is age 50 or older at the end of 2021; \$14,000 if both spouses are age 50 or older at the end of 2021), <b>stop here</b> and use the worksheet in Pub. 590-A to figure your IRA deduction.</i></p> </div> </div>					
<p>11. Enter traditional IRA contributions made, or that will be made by the due date of your 2021 return not counting extensions (April 18, 2022, for most people), for 2021 to your IRA on line 11a and to your spouse's IRA on line 11b</p>		11a.		11b.	1500
<p>12. On line 12a, enter the <b>smallest</b> of line 7a, 10, or 11a. On line 12b, enter the <b>smallest</b> of line 7b, 10, or 11b. This is the most you can deduct. Add the amounts on lines 12a and 12b and enter the total on Schedule 1, line 20. Or, if you want, you can deduct a smaller amount and treat the rest as a nondeductible contribution (see Form 8606)</p>		12a.		12b.	1500

QNA

## Line 21

### Student Loan Interest Deduction

You can take this deduction only if all of the following apply.

- You paid interest in 2021 on a qualified student loan (defined later).
- Your filing status is any status except married filing separately.
- Your modified adjusted gross income (AGI) is less than: \$85,000 if single, head of household, or qualifying widow(er); \$170,000 if married filing jointly. Use lines 2 through 4 of the worksheet in these instructions to figure your modified AGI.

- You, or your spouse if filing jointly, aren't claimed as a dependent on someone else's (such as your parent's) 2021 tax return.

Don't include any amount paid from a distribution of earnings made from a qualified tuition program (QTP) after 2018 to the extent the earnings are treated as tax free because they were used to pay student loan interest.

Use the worksheet in these instructions to figure your student loan interest deduction.

**Exception.** Use Pub. 970 instead of the worksheet in these instructions to figure your student loan interest deduction if




you file Form 2555 or 4563, or you exclude income from sources within Puerto Rico.

**Qualified student loan.** A qualified student loan is any loan you took out to pay the qualified higher education expenses for any of the following individuals who were eligible students.

1. Yourself or your spouse.
2. Any person who was your dependent when the loan was taken out.
3. Any person you could have claimed as a dependent for the year the loan was taken out except that:
  - a. The person filed a joint return;

**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. 2800
8. Add lines 6 and 7 ..... 8. 5600
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. 63178  
☒ **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. 5600
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. 5600
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. \_\_\_\_\_