

Mike and Sheila Satcher

Lauren is their granddaughter

Lauren's parents passed away in Feb 2021

The estate is being handled by other relatives

Lauren came to live with Mike/Sheila until she is on her own

They provided all of Lauren's support

Lauren is involved in show choir and soccer at school in the Linn Mar district

Mike had his SSN used for fraud, and was issued an IRS IP PIN 123321

They have no other income other than what is documented

They lived in IA all year

They received \$2800 for EIP #3

Their 1099-R activity was NOT related to COVID

They cashed in an old Savings Bond

Details from their 2020 returns:

Federal filing status was joint, with no dependents

Their IA filing status was Married-filing-Separately-Combined-return

They did not get all their funds for the first stimulus payments (EIP 1&2)

They received \$1200 on their 2020 return for the missing EIP funds

They did not itemize for Federal in 2020

Their total Federal refund was \$5000 for 2020

Their 2020 IA Net income: Mike- \$15K Sheila- \$10K

Items for deductions:

Unreimbursed medical/dental bills:	\$2000
Property tax (mortgage is paid)	\$3000
Registration fees: 3000 lb late-model car	\$ 357
2008 Pickup truck	\$ 50
Charity – Cash	\$1000
Charity – Non-cash	\$ 100
Show Choir outfits for Lauren	\$1000
Soccer equipment for Lauren:	
Shoes	\$ 80
Shin guards	\$ 25
Head guard	\$ 40
Athletic socks	\$ 15

Social Security

400-00-4859

THIS NUMBER HAS BEEN ESTABLISHED FOR

MIKE E SATCHER

For Tax Training Purposes Only

Social Security

400-00-5948

THIS NUMBER HAS BEEN ESTABLISHED FOR

SHEILA A SATCHER

For Tax Training Purposes Only

Social Security

400-00-1020

THIS NUMBER HAS BEEN ESTABLISHED FOR

LAUREN W SATCHER

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

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 MIKE	M.I. E	Last name SATCHER	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 SHEILA	M.I. A	Last name SATCHER	Best contact number	Is your spouse a U.S. citizen? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
3. Mailing address 1492 WILSON ST		Apt #	City MARION	State IA
ZIP code 52302				
4. Your Date of Birth 3/15/1952	5. Your job title RETIRED	6. Last year, were you:		a. Full-time student <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
		b. Totally and permanently disabled <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 7/20/1954	8. Your spouse's job title RETIRED	9. Last year, was your spouse:		a. Full-time student <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
		b. Totally and permanently disabled <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 checked="" type="checkbox"/> Yes <input 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? Never Married (This includes registered domestic partnerships, civil unions, or other formal relationships under state law) Married

a. If Yes, Did you get married in 2021? Yes No

b. Did you live with your spouse during any part of the last six months of 2021? Yes No

Divorced Date of final decree _____

Legally Separated Date of separate maintenance decree _____

Widowed Year of spouse's death _____

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

To be completed by a Certified Volunteer Preparer

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)					
LAUREN SATCHER	6/19/2004	G DGHTR	10	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 type="checkbox"/>	<input checked="" 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 checked="" type="checkbox"/>	<input 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 type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	7. (A) Self-Employment income? (Form 1099-MISC, 1099-NEC, cash, virtual currency, or other property or services)
<input type="checkbox"/>	<input checked="" 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 type="checkbox"/>	<input checked="" 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 checked="" type="checkbox"/>	<input 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 checked="" type="checkbox"/>	<input 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 type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	2. Contributions or repayments to a retirement account? <input 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 checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	4. Any of the following? <input checked="" type="checkbox"/> (A) Medical & Dental (including insurance premiums) <input checked="" type="checkbox"/> (A) Mortgage Interest (Form 1098) <input checked="" type="checkbox"/> (A) Taxes (State, Real Estate, Personal Property, Sales) <input checked="" 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 type="checkbox"/>	<input checked="" 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 type="checkbox"/>	<input checked="" 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? _____
<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 type="checkbox"/>	<input checked="" 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

VOID CORRECTED

Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc.

PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no. IPERS 7401 REGISTER DR DES MOINES IA 50321		1 Gross distribution \$ 20,500.00 2a Taxable amount \$ 20,500.00	OMB No. 1545-0119 2021 Form 1099-R			
		2b Taxable amount not determined <input type="checkbox"/>	Total distribution <input type="checkbox"/>	Copy 1 For State, City, or Local Tax Department		
PAYER'S TIN 01-0101010	RECIPIENT'S TIN 400-00-5948	3 Capital gain (included in box 2a) \$	4 Federal income tax withheld \$ 2,500.00			
RECIPIENT'S name SHEILA A SATCHER Street address (including apt. no.) 1492 WILSON ST City or town, state or province, country, and ZIP or foreign postal code MARION IA 52302		5 Employee contributions/ Designated Roth contributions or insurance premiums \$	6 Net unrealized appreciation in employer's securities \$	7 Distribution code(s) 7	IRA/SEP/SIMPLE <input type="checkbox"/>	8 Other \$ %
		9a Your percentage of total distribution %	9b Total employee contributions \$			
10 Amount allocable to IRR within 5 years \$	11 1st year of desig. Roth contrib.	12 FATCA filing requirement <input type="checkbox"/>	14 State tax withheld \$ 800	15 State/Payer's state no. IA 01-010101001	16 State distribution \$ 19,500.00	
Account number (see instructions)		13 Date of payment	17 Local tax withheld \$	18 Name of locality	19 Local distribution \$	

VOID CORRECTED

Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc.

PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no. FIDELITY 178 CENTRAL AVE AUGUSTA, GA 30906		1 Gross distribution \$ 25,000.00 2a Taxable amount \$ 25,000.00	OMB No. 1545-0119 2021 Form 1099-R			
		2b Taxable amount not determined <input type="checkbox"/>	Total distribution <input type="checkbox"/>	Copy 1 For State, City, or Local Tax Department		
PAYER'S TIN 58-5687215	RECIPIENT'S TIN 400-00-4859	3 Capital gain (included in box 2a) \$	4 Federal income tax withheld \$ 4,000.00			
RECIPIENT'S name MIKE E SATCHER Street address (including apt. no.) 1492 WILSON ST City or town, state or province, country, and ZIP or foreign postal code MARION IA 52302		5 Employee contributions/ Designated Roth contributions or insurance premiums \$	6 Net unrealized appreciation in employer's securities \$	7 Distribution code(s) 7	IRA/SEP/SIMPLE <input type="checkbox"/>	8 Other \$ %
		9a Your percentage of total distribution %	9b Total employee contributions \$			
10 Amount allocable to IRR within 5 years \$	11 1st year of desig. Roth contrib.	12 FATCA filing requirement <input type="checkbox"/>	14 State tax withheld \$ 1,300.00	15 State/Payer's state no. IA 58-568721501	16 State distribution \$ 25,000.00	
Account number (see instructions)		13 Date of payment	17 Local tax withheld \$	18 Name of locality	19 Local distribution \$	

FORM SSA-1099 – SOCIAL SECURITY BENEFIT STATEMENT

2021

• PART OF YOUR SOCIAL SECURITY BENEFITS SHOWN IN BOX 5 MAY BE TAXABLE INCOME.
• SEE THE REVERSE FOR MORE INFORMATION.

Box 1. Name SHEILA A SATCHER	Box 2. Beneficiary's Social Security Number 400-00-5948	
Box 3. Benefits Paid in 2021 \$10,000.00	Box 4. Benefits Repaid to SSA in 2021	Box 5. Net Benefits for 2021 (Box 3 minus Box 4) \$10,000.00

DESCRIPTION OF AMOUNT IN BOX 3	DESCRIPTION OF AMOUNT IN BOX 4
Paid by check or direct deposit: \$8,218.00	
Medicare Part B premiums deducted from your benefits \$1,782.00	
Total additions:	
Benefits for 2021: \$10,000.00	
	Box 6. Voluntary Federal Income Tax Withholding
	Box 7. Address 1492 WILSON ST MARION, IA 52302
	Box 8. Claim Number (Use this number if you need to contact SSA.)

Draft as of June 21, 2021 - Subject to Change

FORM SSA-1099 – SOCIAL SECURITY BENEFIT STATEMENT

2021

• PART OF YOUR SOCIAL SECURITY BENEFITS SHOWN IN BOX 5 MAY BE TAXABLE INCOME.
• SEE THE REVERSE FOR MORE INFORMATION.

Box 1. Name MIKE E SATCHER	Box 2. Beneficiary's Social Security Number 400-00-4859	
Box 3. Benefits Paid in 2021 \$12,000.00	Box 4. Benefits Repaid to SSA in 2021	Box 5. Net Benefits for 2021 (Box 3 minus Box 4) \$12,000.00

DESCRIPTION OF AMOUNT IN BOX 3	DESCRIPTION OF AMOUNT IN BOX 4
Paid by check or direct deposit: \$10,218.00	
Medicare Part B premiums deducted from your benefits \$1,782.00	
Total additions:	
Benefits for 2021: \$12,000.00	
	Box 6. Voluntary Federal Income Tax Withholding
	Box 7. Address 1492 WILSON ST MARION, IA 52302
	Box 8. Claim Number (Use this number if you need to contact SSA.)

Draft as of June 21, 2021 - Subject to Change

VOID CORRECTED

PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no. COLLINS COMMUNITY CREDIT UNION 1005 BLAIRS FERRY RD NE CEDAR RAPIDS IA 52402		Payer's RTN (optional)		OMB No. 1545-0112		Interest Income
		1 Interest income		Form 1099-INT (Rev. January 2022)		
		\$ 325.34		For calendar year 20 <u>21</u>		
PAYER'S TIN 42-0190489		RECIPIENT'S TIN 400-00-4859		2 Early withdrawal penalty		Copy 1 For State Tax Department
				\$		
				3 Interest on U.S. Savings Bonds and Treasury obligations \$ 15		
RECIPIENT'S name MIKE AND SHEILA SATCHER Street address (including apt. no.) 1492 WILSON ST City or town, state or province, country, and ZIP or foreign postal code MARION, IA 52302		4 Federal income tax withheld		5 Investment expenses		
		\$		\$		
		6 Foreign tax paid		7 Foreign country or U.S. possession		
		\$				
FATCA filing requirement <input type="checkbox"/>		8 Tax-exempt interest		9 Specified private activity bond interest		
		\$		\$		
		10 Market discount		11 Bond premium		
		\$		\$		
		12 Bond premium on Treasury obligations		13 Bond premium on tax-exempt bond		
		\$		\$		
Account number (see instructions)		14 Tax-exempt and tax credit bond CUSIP no.		15 State	16 State identification no.	17 State tax withheld
				IA	42-019048901	\$
						\$

**MIKE & SHEILA SATCHER
1492 WILSON ST
MARION, IA 52302
2021 INCOME TAX RETURN**

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

MIKE E SATCHER &
 SHEILA A SATCHER
 1492 WILSON ST
 MARION IA 52302
 (318) 555-5555

Preparer No.: 995
 Client No. : XXX-XX-4859
 Invoice Date: 01/21/2022

INVOICE

Description	Amount
<p>PREPARATION OF 2021 FEDERAL/STATE FORMS & WORKSHEETS:</p> <p>FORM 1040-SR (TAX RETURN FOR SENIORS) RECOVERY REBATE CREDIT WORKSHEET SCHEDULE B (INTEREST & DIVIDENDS) FORM 1099-R (RETIREMENT DISTRIBUTIONS) (2) SSA WORKSHEET FORM 8879 (E-FILE SIGNATURE AUTHORIZATION) FORM 8812 (QUALIFYING CHILDREN & OTHER DEPENDENTS CREDITS IA STATE RESIDENT RETURN</p>	
	Total Invoice
	Amount Paid
	Balance Due

TAX YEAR: 2021
OFFICE : The Practice Lab

PROCESS DATE: 01/21/2022

CLIENT : XXX-XX-4859 MIKE E SATCHER
SPOUSE : XXX-XX-5948 SHEILA A SATCHER

BIRTH DATE : XX/XX/1952 Age:69
BIRTH DATE : XX/XX/1954 Age:67

ADDRESS : 1492 WILSON ST
: MARION IA 52302

PREPARER : 995

Home : (318) 555-5555
Work : -
Cell : -
STATUS : MARRIED JOINT
FED TYPE: Direct Deposit
ST TYPE : Direct Deposit
E-MAIL :

EFFECTIVE RATE: 10.85%

DEPENDENT NAME	BIRTH DATE	AGE	SSN	RELATIONSHIP	MONTHS
LAUREN W SATCHER	XX/XX/2004	17	XXX-XX-1020	GRANDCHILD	10

LISTING OF FORMS FOR THIS RETURN

FORM 1040-SR
RECOVERY REBATE CREDIT WORKSHEET
FORM SSA-1099 (SOCIAL SECURITY BENEFITS)
FORM 1099-R (RETIREMENT DISTRIBUTIONS)
SCHEDULE B (INTEREST/DIVIDEND INCOME)
FORM 8812 (ADDITIONAL CHILD TAX CREDIT)
FORM 8879 (E-FILE SIGNATURE AUTHORIZATION)
IA STATE RESIDENT RETURN

* QUICK SUMMARY *

SUMMARY	FEDERAL	IA RESIDENT
FILING STATUS	2	3
TOTAL INCOME	62754	44825
TOTAL ADJUSTMENTS	0	12864
ADJUSTED GROSS INCOME	62754	26561
DEDUCTIONS	27800	4445
EXEMPTIONS	0	0
TAXABLE INCOME	34354	22116
TAX	3727	157
CREDITS	0	0
PAYMENTS	10900	2100
REFUND	7173	1943
AMOUNT DUE	0	0

DIRECT DEPOSIT INFORMATION

RTN: XXXXX3123 ACCOUNT: XX5454 AMOUNT: \$7,173.00

CLIENT : MIKE SATCHER
SPOUSE : SHEILA SATCHER

XXX-XX-4859
XXX-XX-5948

PREPARER : 995 DATE : 01/21/2022

* 1099-R INCOME FORMS SUMMARY *

	[T/S]	PAYER	GROSS DIST	TAXABLE AMT	FED WITH	STATE WITH	ST
1.	T	FIDELITY	25000	25000	4000	1300	IA
2.	S	IPERS PENSION	20500	20500	2500	800	IA
		TOTALS.....	45500	45500	6500	2100	

* FORM SSA-1099 INCOME FORMS SUMMARY *

	[T/S]	PAYER	SSA BENEFITS	FED WITH	PREMIUMS
1.	T	U.S.	12000	0	1782
2.	S	U.S.	10000	0	1782
		TOTALS.....	22000	0	3564

CORRECTED (if checked)

PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no. FIDELITY 178 CENTRAL AVE AUGUSTA GA 30906		1 Gross distribution \$ 25000		OMB No. 1545-0119 2021		Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc.
		2a Taxable amount \$ 25000		Form 1099-R		
		2b Taxable amount not determined <input type="checkbox"/>		Total distribution <input type="checkbox"/>		
PAYER'S TIN 58-5687215	RECIPIENT'S TIN XXX-XX-4859	3 Capital gain (included in box 2a) \$		4 Federal income tax withheld \$ 4000		
RECIPIENT'S name MIKE E SATCHER		5 Employee contributions/ Designated Roth contributions or insurance premiums \$		6 Net unrealized appreciation in employer's securities \$		This information is being furnished to the IRS.
Street address (including apt. no.) 1492 WILSON ST		7 Distribution code(s) 7		8 Other \$ %		
City or town, state or province, country, and ZIP or foreign postal code MARION IA 52302		9a Your percentage of total distribution %		9b Total employee contributions \$		
10 Amount allocable to IRR within 5 years \$	11 1st year of desig. Roth contrib. 0	12 FATCA filing requirement <input type="checkbox"/>	14 State tax withheld \$ 1300	15 State/Payer's state no. IA 58568721501	16 State distribution \$ 25000	
Account number (see instructions)		13 Date of payment	17 Local tax withheld \$	18 Name of locality	19 Local distribution \$	

Form **1099-R**

www.irs.gov/Form1099R

Department of the Treasury - Internal Revenue Service

CORRECTED (if checked)

PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no. IPERS PENSION 7401 REGISTER DR DES MOINES IA 50321		1 Gross distribution \$ 20500		OMB No. 1545-0119 2021		Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc.
		2a Taxable amount \$ 20500		Form 1099-R		
		2b Taxable amount not determined <input type="checkbox"/>		Total distribution <input type="checkbox"/>		
PAYER'S TIN 99-1010101	RECIPIENT'S TIN XXX-XX-5948	3 Capital gain (included in box 2a) \$		4 Federal income tax withheld \$ 2500		
RECIPIENT'S name SHEILA A SATCHER		5 Employee contributions/ Designated Roth contributions or insurance premiums \$		6 Net unrealized appreciation in employer's securities \$		This information is being furnished to the IRS.
Street address (including apt. no.) 1492 WILSON ST		7 Distribution code(s) 7		8 Other \$ %		
City or town, state or province, country, and ZIP or foreign postal code MARION IA 52302		9a Your percentage of total distribution %		9b Total employee contributions \$		
10 Amount allocable to IRR within 5 years \$	11 1st year of desig. Roth contrib. 0	12 FATCA filing requirement <input type="checkbox"/>	14 State tax withheld \$ 800	15 State/Payer's state no. IA 99101010101	16 State distribution \$ 19500	
Account number (see instructions)		13 Date of payment	17 Local tax withheld \$	18 Name of locality	19 Local distribution \$	

Form **1099-R**

www.irs.gov/Form1099R

Department of the Treasury - Internal Revenue Service

Consent to Disclose Tax Return Information to VITA/TCE Tax Prep Sites

Federal Disclosure

Federal law requires this consent form be provided to you ("you" refers to each taxpayer, if more than one). Unless authorized by law, we cannot disclose, without your consent, your tax return information to third parties for purposes other than the preparation and filing of your tax return. 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.

I authorize PRACTICE LAB:

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 12, 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-Carry Forward will assist you only if you visit a different VITA or TCE partner next year.

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 12, 2023). If I/we wish to limit the duration of the consent of the disclosure to an earlier date, I 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.

Taxpayer PIN: 12345

PIN Date 1/19/2022

Signature: _____ Date: _____

Spouse PIN: 12345

PIN Date 1/19/2022

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 email at complaints@tigta.treas.gov.

IRS e-file Signature Authorization

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

Submission Identification Number (SID) ▶

Taxpayer's name MIKE E SATCHER	Social security number XXX-XX-4859
Spouse's name SHEILA A SATCHER	Spouse's social security number XXX-XX-5948

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

Enter whole dollars only on lines 1 through 5.

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

1 Adjusted gross income	1	62754
2 Total tax	2	3727
3 Federal income tax withheld from Form(s) W-2 and Form(s) 1099	3	6500
4 Amount you want refunded to you	4	7173
5 Amount you owe	5	

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

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

Taxpayer's PIN: check one box only

- I authorize PRACTICE LAB to enter or generate my PIN

1	4	8	5	9
---	---	---	---	---

 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 ▶ 01/21/2022

Spouse's PIN: check one box only

- I authorize PRACTICE LAB to enter or generate my PIN

1	5	9	4	8
---	---	---	---	---

 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 ▶ 01/21/2022

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 ▶ 01/21/2022

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

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 MIKE E	Last name SATCHER	Your social security number XXX-XX-4859
If joint return, spouse's first name and middle initial SHEILA A	Last name SATCHER	Spouse's social security number XXX-XX-5948
Home address (number and street). If you have a P.O. box, see instructions. 1492 WILSON ST		Apt. no.
City, town, or post office. If you have a foreign address, also complete spaces below. MARION		State IA
Foreign country name		ZIP code 52302
Foreign province/state/county		Foreign postal code

Presidential Election Campaign
 Check here if you, or your spouse if filing jointly, want \$3 to go to this fund. Checking a box below will not change your tax or refund. You Spouse

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

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

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

(see instructions):	(1) First name	Last name	(2) Social security number	(3) Relationship to you	(4) <input checked="" type="checkbox"/> if qualifies for (see instructions):	
					Child tax credit	Credit for other dependents
If more than four dependents, see instructions and check here ▶ <input type="checkbox"/>	LAUREN W	SATCHER	XXX-XX-1020	GRANDCHILD	<input checked="" type="checkbox"/>	<input type="checkbox"/>
					<input type="checkbox"/>	<input type="checkbox"/>
					<input type="checkbox"/>	<input type="checkbox"/>
					<input type="checkbox"/>	<input type="checkbox"/>

Attach Schedule B if required.	1 Wages, salaries, tips, etc. Attach Form(s) W-2	1	
	2a Tax-exempt interest	2a	
	3a Qualified dividends	3a	
	4a IRA distributions	4a	
	5a Pensions and annuities	5a	
	6a Social security benefits	6a	22000
	7 Capital gain or (loss). Attach Schedule D if required. If not required, check here ▶ <input type="checkbox"/>	7	
	8 Other income from Schedule 1, line 10	8	
	9 Add lines 1, 2b, 3b, 4b, 5b, 6b, 7, and 8. This is your total income . . ▶	9	62754
	10 Adjustments to income from Schedule 1, line 26	10	
	11 Subtract line 10 from line 9. This is your adjusted gross income . . ▶	11	62754

Standard Deduction

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

12a	Standard deduction or itemized deductions (from Schedule A)	12a	27800		
b	Charitable contributions if you take the standard deduction (see instructions)	12b	600		
c	Add lines 12a and 12b	12c		28400	
13	Qualified business income deduction from Form 8995 or Form 8995-A	13			
14	Add lines 12c and 13	14		28400	
15	Taxable income. Subtract line 14 from line 11. If zero or less, enter -0-	15		34354	
16	Tax (see instructions). Check if any from: 1 <input type="checkbox"/> Form(s) 8814 2 <input type="checkbox"/> Form 4972 3 <input type="checkbox"/> _____	16		3727	
17	Amount from Schedule 2, line 3	17			
18	Add lines 16 and 17	18		3727	
19	Nonrefundable child tax credit or credit for other dependents from Schedule 8812	19			
20	Amount from Schedule 3, line 8	20			
21	Add lines 19 and 20	21			
22	Subtract line 21 from line 18. If zero or less, enter -0-	22		3727	
23	Other taxes, including self-employment tax, from Schedule 2, line 21	23		0	
24	Add lines 22 and 23. This is your total tax ▶	24		3727	
25	Federal income tax withheld from:	FORM 1099			
a	Form(s) W-2	25a			
b	Form(s) 1099	25b	6500		
c	Other forms (see instructions)	25c			
d	Add lines 25a through 25c	25d		6500	
26	2021 estimated tax payments and amount applied from 2020 return	26			
27a	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"/>	27a			
b	Nontaxable combat pay election	27b			
c	Prior year (2019) earned income	27c			
28	Refundable child tax credit or additional child tax credit from Schedule 8812	28	3000		
29	American opportunity credit from Form 8863, line 8	29			
30	Recovery rebate credit. See instructions	30	1400		
31	Amount from Schedule 3, line 15	31			
32	Add lines 27a and 28 through 31. These are your total other payments and refundable credits ▶	32		4400	
33	Add lines 25d, 26, and 32. These are your total payments ▶	33		10900	

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

Refund 34 If line 33 is more than line 24, subtract line 24 from line 33. This is the amount you **overpaid** **34** 7173

35a Amount of line 34 you want **refunded to you**. If Form 8888 is attached, check here **35a** 7173

Direct deposit? **b** Routing number X X X X X 3 1 2 3 **c** Type: Checking Savings
See instructions. **d** Account number X X 5 4 5 4

36 Amount of line 34 you want **applied to your 2022 estimated tax** **36**

Amount You Owe 37 **Amount you owe**. Subtract line 33 from line 24. For details on how to pay, see instructions **37**

38 Estimated tax penalty (see instructions) **38**

Third Party Designee Do you want to allow another person to discuss this return with the IRS? See instructions **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 01/21/22	Your occupation RETIRED	If the IRS sent you an Identity Protection PIN, enter it here (see inst.) <u>1 2 3 3 2 1</u>
Spouse's signature. If a joint return, both must sign.	Date 01/21/22	Spouse's occupation RETIRED	If the IRS sent your spouse an Identity Protection PIN, enter it here (see inst.) <input type="text"/>

Phone no. (318) 555-5555 Email address

Paid Preparer Use Only

Preparer's name	Preparer's signature	Date 01/21/22	PTIN S12345678	Check if: <input type="checkbox"/> Self-employed
Firm's name PRACTICE LAB			Phone no. 202-202-2022	
Firm's address 15 PRACTICE LAB WAY WASHINGTON DC 20005			Firm's EIN -	

QNA

Standard Deduction Chart*

Add the number of boxes checked in the "Age/Blindness" section of *Standard Deduction* on page 1 ▶ 2

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

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

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

**SCHEDULE A
(Form 1040)**

Itemized Deductions

OMB No. 1545-0074

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

▶ Attach to Form 1040 or 1040-SR.

2021

Attachment
Sequence No. **07**

Department of the Treasury
Internal Revenue Service (99)

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

Your social security number

MIKE & SHEILA SATCHER

XXX-XX-4859

Medical and Dental Expenses	Caution: Do not include expenses reimbursed or paid by others.				
1	Medical and dental expenses (see instructions)	1	5564		
2	Enter amount from Form 1040 or 1040-SR, line 11 <input type="text" value="2"/>	2	62754		
3	Multiply line 2 by 7.5% (0.075)	3	4707		
4	Subtract line 3 from line 1. If line 3 is more than line 1, enter -0-	4			857
Taxes You Paid	5 State and local taxes.				
	a State and local income taxes or general sales taxes. You may include either income taxes or general sales taxes on line 5a, but not both. If you elect to include general sales taxes instead of income taxes, check this box <input type="checkbox"/>	5a	2100		
	b State and local real estate taxes (see instructions)	5b	3000		
	c State and local personal property taxes	5c	345		
	d Add lines 5a through 5c	5d	5445		
	e Enter the smaller of line 5d or \$10,000 (\$5,000 if married filing separately)	5e	5445		
	6 Other taxes. List type and amount ▶	6			
	7 Add lines 5e and 6	7			5445
Interest You Paid	8 Home mortgage interest and points. If you didn't use all of your home mortgage loan(s) to buy, build, or improve your home, see instructions and check this box <input type="checkbox"/>				
Caution: Your mortgage interest deduction may be limited (see instructions).	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	11 Gifts by cash or check. If you made any gift of \$250 or more, see instructions	11	1000		
Caution: If you made a gift and got a benefit for it, see instructions.	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	100		
	13 Carryover from prior year	13			
	14 Add lines 11 through 13	14			1100
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 ▶	16			
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			7402
	18 If you elect to itemize deductions even though they are less than your standard deduction, check this box <input type="checkbox"/>				

**SCHEDULE B
(Form 1040)**

Interest and Ordinary Dividends

OMB No. 1545-0074

2021
Attachment
Sequence No. **08**

Department of the Treasury
Internal Revenue Service (99)

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

Name(s) shown on return

MIKE & SHEILA SATCHER

Your social security number

XXX-XX-4859

**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 ►
COLLINS COMMUNITY CREDIT UNION
- 2** Add the amounts on line 1
- 3** Excludable interest on series EE and I U.S. savings bonds issued after 1989. Attach Form 8815
- 4** Subtract line 3 from line 2. Enter the result here and on Form 1040 or 1040-SR, line 2b

		Amount
1		340
2		340
3		
4		340

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

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

		Amount
5		
6		

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

Part III

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.

Foreign Accounts and Trusts

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

- 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
- 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

	Yes	No
7a	<input type="checkbox"/>	<input checked="" type="checkbox"/>
b	<input type="checkbox"/>	<input type="checkbox"/>
8	<input type="checkbox"/>	<input checked="" type="checkbox"/>

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

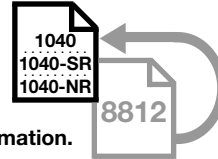
Schedule B (Form 1040) 2021

SCHEDULE 8812
(Form 1040)

Credits for Qualifying Children and Other Dependents

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

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



OMB No. 1545-0074

2021

Attachment Sequence No. **47**

Department of the Treasury
Internal Revenue Service (99)

Name(s) shown on return

MIKE & SHEILA SATCHER

Your social security number

XXX-XX-4859

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

1	Enter the amount from line 11 of your Form 1040, 1040-SR, or 1040-NR		1	62754
2a	Enter income from Puerto Rico that you excluded	2a		
b	Enter the amounts from lines 45 and 50 of your Form 2555	2b		
c	Enter the amount from line 15 of your Form 4563	2c		
d	Add lines 2a through 2c	2d		
3	Add lines 1 and 2d	3		62754
4a	Number of qualifying children under age 18 with the required social security number	4a	1	
b	Number of children included on line 4a who were under age 6 at the end of 2021	4b		
c	Subtract line 4b from line 4a	4c	1	
5	If line 4a is more than zero, enter the amount from the Line 5 Worksheet ; otherwise, enter -0-	5		3000
6	Number of other dependents, including any qualifying children who are not under age 18 or who do not have the required social security number	6		
Caution: Do not include yourself, your spouse, or anyone who is not a U.S. citizen, U.S. national, or U.S. resident alien. Also, do not include anyone you included on line 4a.				
7	Multiply line 6 by \$500	7		
8	Add lines 5 and 7	8		3000
9	Enter the amount shown below for your filing status. • Married filing jointly—\$400,000 } • All other filing statuses—\$200,000 }	9		400000
10	Subtract line 9 from line 3. • If zero or less, enter -0-. • If more than zero and not a multiple of \$1,000, enter the next multiple of \$1,000. For example, if the result is \$425, enter \$1,000; if the result is \$1,025, enter \$2,000, etc.	10		
11	Multiply line 10 by 5% (0.05)	11		
12	Subtract line 11 from line 8. If zero or less, enter -0-	12		3000
13	Check all the boxes that apply to you (or your spouse if married filing jointly). A Check here if you (or your spouse if married filing jointly) had a principal place of abode in the United States for more than half of 2021 <input checked="" type="checkbox"/> 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.

14a	Enter the smaller of line 7 or line 12	14a		
b	Subtract line 14a from line 12	14b		3000
c	If line 14a is zero, enter -0-; otherwise, enter the amount from the Credit Limit Worksheet A	14c		
d	Enter the smaller of line 14a or line 14c	14d		
e	Add lines 14b and 14d	14e		3000
f	Enter the aggregate amount of advance child tax credit payments you (and your spouse if filing jointly) received for 2021. See your Letter(s) 6419 for the amounts to include on this line. If you are missing Letter 6419, see the instructions before entering an amount on this line. If you didn't receive any advance child tax credit payments for 2021, enter -0- Caution: If the amount on this line doesn't match the aggregate amounts reported to you (and your spouse if filing jointly) on your Letter(s) 6419, the processing of your return will be delayed.	14f		
g	Subtract line 14f from line 14e. If zero or less, enter -0- on lines 14g through 14i and go to Part III	14g		3000
h	Enter the smaller of line 14d or line 14g. This is your credit for other dependents. Enter this amount on line 19 of your Form 1040, 1040-SR, or 1040-NR	14h		
i	Subtract line 14h from line 14g. This is your refundable child tax credit. Enter this amount on line 28 of your Form 1040, 1040-SR, or 1040-NR	14i		3000

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

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

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

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

Caution: If you file Form 2555, 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.

16a	Subtract line 15b from line 12. If zero, skip Parts II-A and II-B and enter -0- on line 27	16a	
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	16b	
	TIP: The number of children you use for this line is the same as the number of children you used for line 4a.		
17	Enter the smaller of line 16a or line 16b	17	
18a	Earned income (see instructions)	18a	
b	Nontaxable combat pay (see instructions)	18b	
19	Is the amount on line 18a more than \$2,500? <input type="checkbox"/> No. Leave line 19 blank and enter -0- on line 20. <input type="checkbox"/> Yes. Subtract \$2,500 from the amount on line 18a. Enter the result	19	
20	Multiply the amount on line 19 by 15% (0.15) and enter the result	20	
	Next. On line 16b, is the amount \$4,200 or more? <input type="checkbox"/> No. If line 20 is zero, enter -0- on line 15c. Otherwise, skip Part II-B and enter the smaller of line 17 or line 20 on line 27. <input type="checkbox"/> Yes. If line 20 is equal to or more than line 17, skip Part II-B and enter the amount from line 17 on line 27. Otherwise, go to line 21.		

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

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

Part II-C Additional Child Tax Credit

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

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

Medical and Dental Expenses

<u>Description of Expense</u>	<u>Amount</u>
Medical and Dental Insurance	3564
Amount Paid to Doctors, Dentists, Eye Doctors, etc.	<u>2000</u>
TOTALS:	5564

Worksheet 2. Applying the Deduction Limits

Caution: Don't use this worksheet to figure the contributions you can deduct this year if you have a carryover of a charitable contribution from an earlier year.

Step 1. Enter any qualified conservation contributions (QCCs) made during the year.		
1. If you are a qualified farmer or rancher, enter any QCCs subject to the limit based on 100% of adjusted gross income (AGI)	1	
2. Enter any QCCs not entered on line 1	2	
Step 2. Enter your other charitable contributions made during the year.		
3. Enter cash contributions that you elect to treat as qualified contributions. Don't include this amount on line 4 below	3	
4. Enter your contributions of capital gain property "for the use of" any qualified organization	4	
5. Enter your other contributions "for the use of" any qualified organization. Don't include any contributions you entered on a previous line	5	
6. Enter your contributions of capital gain property to qualified organizations that aren't 50% limit organizations. Don't include any contributions you entered on a previous line	6	
7. Enter your other contributions to qualified organizations that aren't 50% limit organizations. Don't include any contributions you entered on a previous line	7	
8. Enter your contributions of capital gain property to 50% limit organizations deducted at fair market value. Don't include any contributions you entered on a previous line	8	
9. Enter your noncash contributions to 50% limit organizations other than capital gain property you deducted at fair market value. Be sure to include contributions of capital gain property to 50% limit organizations if you reduced the property's fair market value. Don't include any contributions you entered on a previous line	9	100
10. Enter your cash contributions to 50% limit organizations that you elected not to treat as qualified contributions. Don't include any contributions you entered on a previous line	10	1000
Step 3. Figure your deduction for the year (if any result is zero or less, enter -0-)		
11. Enter your adjusted gross income (AGI)	11	62754
<i>Cash contributions subject to the limit based on 60% of AGI</i> (If line 10 is zero, enter -0- on lines 12 through 14.)		
12. Multiply line 11 by 0.6	12	37652
13. Deductible amount. Enter the smaller of line 10 or line 12	13	1000
14. Carryover. Subtract line 13 from line 10	14	
<i>Noncash contributions subject to the limit based on 50% of AGI</i> (If line 9 is zero, enter -0- on lines 15 through 18.)		
15. Multiply line 11 by 0.5	15	31377
16. Subtract line 13 from line 15	16	30377
17. Deductible amount. Enter the smaller of line 9 or line 16	17	100
18. Carryover. Subtract line 17 from line 9	18	
<i>Contributions (other than capital gain property) subject to limit based on 30% of AGI</i> (If lines 5 and 7 are both zero, enter -0- on lines 19 through 25.)		
19. Multiply line 11 by 0.5	19	
20. Add lines 8, 9, and 10	20	
21. Subtract line 20 from line 19	21	
22. Multiply line 11 by 0.3	22	
23. Add lines 5 and 7	23	
24. Deductible amount. Enter the smallest of line 21, 22, or 23	24	
25. Carryover. Subtract line 24 from line 23	25	
<i>Contributions of capital gain property subject to limit based on 30% of AGI</i> (If line 8 is zero, enter -0- on lines 26 through 31.)		
26. Multiply line 11 by 0.5	26	
27. Add lines 9 and 10	27	
28. Subtract line 27 from line 26	28	
29. Multiply line 11 by 0.3	29	
30. Deductible amount. Enter the smallest of line 8, 28, or 29	30	
31. Carryover. Subtract line 30 from line 8	31	
<i>Contributions subject to the limit based on 20% of AGI</i> (If lines 4 and 6 are both zero, enter -0- on lines 32 through 41.)		
32. Multiply line 11 by 0.5	32	
33. Add lines 13, 17, 24, and 30	33	
34. Subtract line 33 from line 32	34	
35. Multiply line 11 by 0.3	35	
36. Subtract line 24 from line 35	36	
37. Subtract line 30 from line 35	37	
38. Multiply line 11 by 0.2	38	
39. Add lines 4 and 6	39	
40. Deductible amount. Enter the smallest of line 34, 36, 37, 38, or 39	40	
41. Carryover. Subtract line 40 from line 39	41	
<i>QCCs subject to limit based on 50% of AGI</i> (If line 2 is zero, enter -0- on lines 42 through 46.)		
42. Multiply line 11 by 0.5	42	
43. Add lines 13, 17, 24, 30, and 40	43	
44. Subtract line 43 from line 42	44	
45. Deductible amount. Enter the smaller of line 2 or line 44	45	
46. Carryover. Subtract line 45 from line 2	46	
Note: Worksheet 2 continues on the next page.		

Worksheet 2—continued

QCCs subject to limit based on 100% of AGI (If line 1 is zero, enter -0- on lines 47 through 51.)		
47. Enter the amount from line 11	47	
48. Add lines 13, 17, 24, 30, 40, and 45	48	
49. Subtract line 48 from line 47	49	
50. Deductible amount. Enter the smaller of line 1 or line 49	50	
51. Carryover. Subtract line 50 from line 1	51	
Qualified cash contributions for 2020 (If line 3 is zero, enter -0- on lines 52 through 56.)		
52. Enter the amount from line 11	52	
53. Add lines 13, 17, 24, 30, 40, 45, and 50	53	
54. Subtract line 53 from line 52	54	
55. Deductible amount. Enter the smaller of line 3 or line 54	55	
56. Carryover. Subtract line 55 from line 3	56	
Deduction for the year		
57. Add lines 13, 17, 24, 30, 40, 45, 50, and 55. Enter the total here and include the deductible amounts on Schedule A (Form 1040), line 11 or line 12, whichever is appropriate. Also, enter the amount from line 55 on the dotted line next to the line 11 entry space	57	1100
Note. Any amounts in the carryover column are not deductible this year but can be carried over to next year. See <i>Carryovers</i> , later, for more information about how you will use them next year.		

QNA

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		
• Married filing jointly — \$12,500		
• Qualifying widow(er) — \$2,500		
• Head of household — \$4,375		
• All other filing statuses — \$6,250	6.	12500
7. Enter the smaller of line 5 or line 6	7.	1000
8. Enter the amount shown below for your filing status		
• Married filing jointly or Qualifying widow(er) — \$150,000		
• Head of household — \$112,500		
• All other filing statuses — \$75,000	8.	150000
9. Subtract line 8 from Schedule 8812, 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.	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

Social Security Benefits Worksheet—Lines 6a and 6b

Keep for Your Records



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

1.	Enter the total amount from box 5 of all your Forms SSA-1099 and RRB-1099 . Also enter this amount on Form 1040 or 1040-SR, line 6a	1.	<u>22000</u>
2.	Multiply line 1 by 50% (0.50)	2.	<u>11000</u>
3.	Combine the amounts from Form 1040 or 1040-SR, lines 1, 2b, 3b, 4b, 5b, 7, and 8	3.	<u>45840</u>
4.	Enter the amount, if any, from Form 1040 or 1040-SR, line 2a	4.	<u> </u>
5.	Combine lines 2, 3, and 4	5.	<u>56840</u>
6.	Enter the total of the amounts from Schedule 1, lines 11 through 20, and 23 and 25	6.	<u> </u>
7.	Is the amount on line 6 less than the amount on line 5? <input type="checkbox"/> No. None of your social security benefits are taxable. Enter -0- on Form 1040 or 1040-SR, line 6b. <input checked="" type="checkbox"/> Yes. Subtract line 6 from line 5	7.	<u>56840</u>
8.	If you are: <ul style="list-style-type: none"> • Married filing jointly, enter \$32,000 • Single, head of household, qualifying widow(er), or married filing separately and you lived apart from your spouse for all of 2021, enter \$25,000 • Married filing separately and you lived with your spouse at any time in 2021, skip lines 8 through 15; multiply line 7 by 85% (0.85) and enter the result on line 16. Then, go to line 17 	8.	<u>32000</u>
9.	Is the amount on line 8 less than the amount on line 7? <input type="checkbox"/> No. None of your social security benefits are taxable. Enter -0- on Form 1040 or 1040-SR, line 6b. If you are married filing separately and you lived apart from your spouse for all of 2021, be sure you entered “D” to the right of the word “benefits” on line 6a. <input checked="" type="checkbox"/> Yes. Subtract line 8 from line 7	9.	<u>24840</u>
10.	Enter \$12,000 if married filing jointly; \$9,000 if single, head of household, qualifying widow(er), or married filing separately and you lived apart from your spouse for all of 2021	10.	<u>12000</u>
11.	Subtract line 10 from line 9. If zero or less, enter -0-	11.	<u>12840</u>
12.	Enter the smaller of line 9 or line 10	12.	<u>12000</u>
13.	Enter one-half of line 12	13.	<u>6000</u>
14.	Enter the smaller of line 2 or line 13	14.	<u>6000</u>
15.	Multiply line 11 by 85% (0.85). If line 11 is zero, enter -0-	15.	<u>10914</u>
16.	Add lines 14 and 15	16.	<u>16914</u>
17.	Multiply line 1 by 85% (0.85)	17.	<u>18700</u>
18.	Taxable social security benefits. Enter the smaller of line 16 or line 17. Also enter this amount on Form 1040 or 1040-SR, line 6b	18.	<u>16914</u>





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

Recovery Rebate Credit Worksheet—Line 30

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

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

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

6. 2800
7. Multiply \$1,400 by the number of dependents listed in the *Dependents* section on page 1 of Form 1040 or 1040-SR for whom you entered a social security number that was issued on or before the due date of your 2021 return (including extensions) or an adoption taxpayer identification number


7. 1400

8. Add lines 6 and 7

8. 4200

9. Is the amount on line 11 of Form 1040 or 1040-SR more than the amount shown below for your filing status?
 - Single or Married filing separately—\$75,000
 - Married filing jointly or qualifying widow(er)—\$150,000
 - Head of household—\$112,500 **Yes.** Enter the amount from line 11 of Form 1040 or 1040-SR and go to line 10

9. 62754

 No. Enter the amount from line 8 on line 12 and skip lines 10 and 11.
10. Is line 9 more than the amount shown below for your filing status?
 - Single or married filing separately—\$80,000
 - Married filing jointly or qualifying widow(er)—\$160,000
 - Head of household—\$120,000 **Yes.**  You can't take the credit. Don't complete the rest of this worksheet and don't enter any amount on line 30.
 No. Subtract line 9 from the amount shown above for your filing status.

10. _____

11. Divide line 10 by the amount shown below for your filing status. Enter the result as a decimal (rounded to at least 2 places).
 - Single or married filing separately—\$5,000
 - Married filing jointly or qualifying widow(er)—\$10,000
 - Head of household—\$7,500

11. _____

- 12. Multiply line 8 by line 11

12. 4200

- 13. Enter the amount, if any, of EIP 3 that was issued to you. If filing a joint return, include the amount, if any, of your spouse's EIP 3. You may refer to Notice 1444-C or your tax account information at [IRS.gov/Account](https://www.irs.gov/Account) for the amount to enter here

13. 2800

- 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. 1400

Your first name, middle initial, and last name MIKE E SATCHER

Spouse's first name, middle initial, and last name SHEILA A SATCHER

Your Social Security number XXX-XX-4859

Spouse's Social Security number XXX-XX-5948

Home address, City, State, ZIP 1492 WILSON ST MARION IA 52302

Part I Tax Return Information

	B. Spouse (filing status 3)		A. You or Joint			
1. Iowa Net Income (IA 1040, line 26 A & B).....	1B	12622	.00	1A	16639	.00
2. Total Tax (IA 1040, line 42 A & B).....	2B	217	.00	2A	327	.00
3. Iowa Income Tax Withheld (IA 1040, line 63 A & B).....	3B	800	.00	3A	1300	.00
4. Amount to be Refunded (IA 1040, line 68).....				4.	1943	.00
5. Total Amount Due (IA 1040, line 73).....				5.		.00

Part II Declaration of Taxpayer (Be sure to keep a copy of the tax return.)

6. I do not want direct deposit or direct debit.
7. I consent that my refund be directly deposited as designated below. If I have filed a joint return, this is an irrevocable appointment of the other spouse as an agent to receive the refund.

I authorize the Iowa Department of Revenue (IDR) and its designated financial agent to initiate an electronic funds withdrawal (direct debit) entry to the financial institution account indicated below for payment of my individual Iowa taxes owed on this return, and the financial institution to debit the entry to this account on _____ (the payment/settlement date). I also authorize the financial institution 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. This authorization is to remain in full force and effect until I notify IDR to terminate the authorization. To revoke (cancel) a payment, I must contact IDR at (515) 281-3114 or idref@iowa.gov. Payment cancellation requests must be received no later than five business days prior to the payment/settlement date. Note: This electronic withdrawal from your bank account will be identified with the ACH Company ID 4426004574. If you currently have a debit block on this account, contact your financial institution to request that they allow a withdrawal from your bank account by this ACH Company ID.

Name of financial institution: _____

Routing Number

X	X	X	X	X	3	1	2	3
---	---	---	---	---	---	---	---	---

 The first two digits must be 01 through 12 or 21 through 32.

Account Number

X	X	5	4	5	4														
---	---	---	---	---	---	--	--	--	--	--	--	--	--	--	--	--	--	--	--

Type of Account: Savings Checking

Will this refund go to (or payment come from) an account outside the United States? Yes No

Under penalties of perjury, I declare that I have examined the information on my electronic individual income tax return, including any schedules, attachments, and statements for tax year ending December 31, 2020 and certify 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 shown on the copy of my electronic income tax return. I consent that my return, including accompanying schedules, attachments, and statements be sent to the Iowa Department of Revenue (IDR) through the Internal Revenue Service (IRS) by my Electronic Return Originator (ERO). In addition, by using software to prepare and transmit my return electronically, I consent to the disclosure to IDR of all information pertaining to the transmission of my tax return electronically. I authorize IDR to inform my ERO and/or transmitter when my electronic return has been accepted. In the event that it is rejected, I authorize IDR to identify the reasons for rejection so that the return can be corrected and re-transmitted. If I have filed a balance due return, I understand that if IDR does not receive full and timely payment of my tax liability I will remain liable for the tax liability and all applicable penalties and interest. I consent that my refund be directly deposited as designated in Part II and declare that the information shown in Part II is correct. If the processing of my return, refund, or direct debit is delayed, I authorize IDR to disclose to my ERO and/or transmitter the reason(s) for the delay or the date the refund was sent. I understand that this declaration with required attachments must be forwarded upon request to IDR.

Your Signature _____ Date 01/21/2022

Spouse Signature. If a joint return, both must sign. _____ Date _____

Part III Declaration of Electronic Return Originator (ERO) and Paid Preparer

I declare that I have reviewed the above taxpayer's return and that entries on form IA 8453-IND are complete and correct to the best of my knowledge. If I am only a collector, I am not responsible for reviewing the return and only declare that this form accurately reflects the data on the return. I have obtained the taxpayer's signature before submitting this return to the IRS. I have provided the taxpayer with a copy of all forms and information to be filed with IDR and have followed all other requirements described in the Iowa Modernized e-File (MeF) Information for e-File Providers publication. I understand that the original form IA 8453-IND should not be sent to IDR, but must be retained by the ERO for a period of three years from the due date of the return or the filing date, whichever is later, to which the IA 8453-IND relates was filed. I will make a copy available to IDR upon request. If I am a paid preparer, under penalties of perjury, I declare that I have examined the above taxpayer's return and accompanying schedules, attachments, and statements, and to the best of my knowledge and belief, they are true, correct, and complete. I have based this declaration on all information available to me.

ERO Signature	Date <u>01/21/2022</u>	Check if also paid preparer <input type="checkbox"/>	Check if self-employed <input type="checkbox"/>	ERO PTIN
Firm's name (or yours if self-employed)	<u>PRACTICE LAB</u>			FEIN
Address, City, State, ZIP	<u>15 PRACTICE LAB WAY WASHINGTON DC 20005</u>			Phone Number (<u>202</u>) <u>202-2022</u>
Paid Preparer Signature	Date	Check if self-employed <input type="checkbox"/>	Preparer PTIN	
Firm's name (or yours if self-employed)				FEIN
Address, City, State, ZIP				Phone Number ()

2021 IA 1040 Iowa Individual Income Tax Return

For fiscal year beginning _____ / _____ / _____ and ending _____ / _____ / _____

Step 1: Fill in all spaces. You must fill in your Social Security Number (SSN).

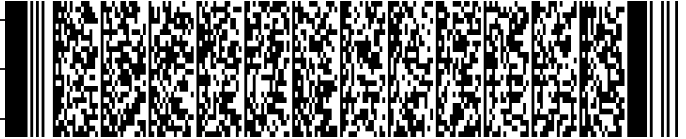
Your last name: **SATCHER** Your first name/middle initial: **MIKE E**

Spouse's last name: **SATCHER** Spouse's first name/middle initial: **SHEILA A**

Current mailing address (number and street, apartment, lot, or suite number) or PO Box:
1492 WILSON ST

City, State, ZIP:
MARION IA 52302

Spouse SSN: **XXX-XX-5948** Your SSN: **XXX-XX-4859**



Step 2 Filing Status: Mark one box only

1	Single: Were you claimed as a dependent on another person's Iowa return? Yes <input type="checkbox"/> No <input type="checkbox"/>	Email Address:
2	Married filing a joint return. (Two-income families may benefit by using status 3 or 4.)	Check this box if you or your spouse were 65 or older as of 12/31/21. <input checked="" type="checkbox"/>
3	<input checked="" type="checkbox"/> Married filing separately on this combined return. Spouse use column B.	Residence on 12/31/21: County No. 57 School District No. 3715
4	Married filing separate returns. Spouse's name: _____ ▲ SSN: _____ Net Income: \$ _____	
5	Head of household with qualifying person. If qualifying person is not claimed as a dependent on this return, enter the person's name and SSN below.	
6	Qualifying widow(er) with dependent child. Name: _____ SSN: _____	

Step 3 Exemptions

	B. Spouse (Filing Status 3 ONLY)	A. You or Joint
a. Personal Credit: Col. A: Enter 1 (enter 2 if filing status 2 or 5); Col. B: Enter 1 if filing status 3..... ▲	<u>1</u> X \$ 40 = \$ <u>40</u> ▲	<u>1</u> X \$ 40 = \$ <u>40</u>
b. Enter 1 for each taxpayer who is 65 or older and/or 1 for each taxpayer who is blind..... ▲	<u>1</u> X \$ 20 = \$ <u>20</u> ▲	<u>1</u> X \$ 20 = \$ <u>20</u>
c. Dependents: Enter 1 for each dependent..... ▲	X \$ 40 = \$ _____ ▲	<u>1</u> X \$ 40 = \$ <u>40</u>
d. Enter first names of dependents here: <u>LAUREN</u>	e. Total \$ <u>60</u>	e. Total \$ <u>100</u>

Step 4 Reportable Social Security benefits as calculated on line 13 of Iowa Social Security Worksheet

B. Spouse/Status 3 ▲	<u>4999</u>	A. You or Joint ▲	<u>6001</u>
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Step 5 Gross Income		B. Spouse/Status 3	A. You or Joint	B. Spouse/Status 3	A. You or Joint
1. Wages, salaries, tips, etc.....	1.	<u>0.00</u>	<u>0.00</u>		
2. Taxable interest income. If more than \$1,500, complete Sch. B.....	2.	<u>162.00</u>	<u>163.00</u>		
3. Ordinary dividend income. If more than \$1,500, complete Sch. B....	3.	<u>0.00</u>	<u>0.00</u>		
4. Taxable alimony received.....	4.	<u>0.00</u>	<u>0.00</u>		
5. Business income/(loss). See instructions.....	5.	<u>0.00</u>	<u>0.00</u>		
6. Capital gain/(loss). See instructions.....	6.	<u>0.00</u>	<u>0.00</u>		
7. Other gains/(losses). See instructions.....	7.	<u>0.00</u>	<u>0.00</u>		
8. Taxable IRA distributions.....	8.	<u>0.00</u>	<u>0.00</u>		
9. Taxable pensions and annuities.....	9.	<u>19500.00</u>	<u>25000.00</u>		
10. Rents, royalties, partnerships, estates, etc. See instructions.....	10.	<u>0.00</u>	<u>0.00</u>		
11. Farm income/(loss). See instructions.....	11.	<u>0.00</u>	<u>0.00</u>		
12. Unemployment compensation. See instructions.....	12.	<u>0.00</u>	<u>0.00</u>		
13. Gambling winnings.....	13.	<u>0.00</u>	<u>0.00</u>		
14. Other income, bonus depreciation, and section 179 adjustment.....	14.	<u>0.00</u>	<u>0.00</u>		
15. Gross Income. Add lines 1-14.....	15.	<u>19662.00</u> ▲	<u>25163.00</u>		

NOTE: Use only blue or black ink, no pencils or red ink.

Step 6 Adjustments to Income		B. Spouse/Status 3	A. You or Joint	B. Spouse/Status 3	A. You or Joint
16. Payments to an IRA, Keogh, or SEP.....	16.	<u>0.00</u>	<u>0.00</u>		
17. Deductible part of self-employment tax.....	17.	<u>0.00</u>	<u>0.00</u>		
18. Health insurance premium.....	18.	<u>1782.00</u>	<u>1782.00</u>		
19. Penalty on early withdrawal of savings.....	19.	<u>0.00</u>	<u>0.00</u>		
20. Alimony paid.....	20.	<u>0.00</u>	<u>0.00</u>		
21. Pension/retirement income exclusion.....	21.	<u>5258.00</u> ▲	<u>6742.00</u>		
22. Moving expense deduction from federal form 3903.....	22.	<u>0.00</u>	<u>0.00</u>		
23. Iowa capital gain deduction. Must include corresponding IA 100 schedule.....	23.	<u>0.00</u> ▲	<u>0.00</u>		
24. Other adjustments.....	24.	<u>0.00</u>	<u>0.00</u>		
25. Total adjustments. Add lines 16-24.....	25.	<u>7040.00</u> ▲	<u>8524.00</u>		
26. Net Income. Subtract line 25 from line 15.....	26.	<u>12622.00</u> ▲	<u>16639.00</u>		

Step 7 Federal Taxes and Qualified Deductions		B. Spouse/Status 3	A. You or Joint	B. Spouse/Status 3	A. You or Joint
27. Federal income tax refund/overpayment received in 2021.....	27.	<u>1520.00</u> ▲	<u>2280.00</u>		
28. Self-employment/household employment/other federal taxes.....	28.	<u>0.00</u> ▲	<u>0.00</u>		
29. Addition for federal taxes. Add lines 27 and 28.....	29.	<u>1520.00</u>	<u>2280.00</u>		
30. Total. Add lines 26 and 29.....	30.	<u>14142.00</u>	<u>18919.00</u>		
31. Federal tax withheld in 2021, federal estimated tax payments made in 2021, and federal taxes paid in 2021 for 2020 and prior years.....	31.	<u>2500.00</u> ▲	<u>4000.00</u>		
32. Qualified business income deduction. 50.0% (.50) of federal amount. See instructions.....	32.	<u>0.00</u> ▲	<u>0.00</u>		
33. DPAD 199A(g) deduction. 50.0% (.5) of federal amount.....	33.	<u>0.00</u> ▲	<u>0.00</u>		
34. Total federal tax and other qualified deductions. Add lines 31, 32, and 33.....	34.	<u>2500.00</u>	<u>4000.00</u>		
35. Balance. Subtract line 34 from line 30. Enter here and on line 36, page 2.....	35.	<u>11642.00</u> ▲	<u>14919.00</u>		



2021 IA 1040, page 2

Table with columns for B. Spouse/Status 3, A. You or Joint, B. Spouse/Status 3, and A. You or Joint. Rows include Step 8 Taxable Income (lines 36-38), Step 9 Tax, Credits, and Check-off Contributions (lines 39-57), Step 10 Credits (lines 59-66), Step 11 Refund (lines 67-69), and Step 12 Pay (lines 70-73).

Step 13 I, the undersigned, declare under penalties of perjury or false certificate, that I have examined this return, and, to the best of my knowledge and belief, it is true, correct, and complete.

SIGN HERE 01/21/22 [] Your signature Date Check if deceased Date of death
SIGN HERE 01/21/22 [] Spouse's signature Date Check if deceased Date of death
(318) 555-5555 Daytime telephone number

01/21/22 Preparer's signature Date
S12345678 Preparer's PTIN Firm's FEIN
(202) 202-2022 Daytime telephone number

This return is due May 2nd, 2022. Sign, enclose W-2s, and verify SSNs. MAILING ADDRESS: Iowa Income Tax Document Processing, PO BOX 9187, Des Moines IA 50306-9187 Make check payable to Iowa Department of Revenue



If you itemize deductions, include this schedule with your return. Use whole dollar amounts.

Name(s): MIKE E & SHEILA A SATCHER Social Security Number: XXX-XX-4859

Medical and Dental Expenses	1. Medical and dental expenses (Exclude health insurance premiums claimed on IA 1040, line 18).....	1.	<u>2000</u>
	2. Multiply the amount on federal form 1040, line 11, as modified for Iowa purposes, by 7.5% (.075). Enter result here. See IA 1040 expanded instructions.....	2.	<u>4707</u>
	3. Subtract line 2 from line 1. If less than zero, enter 0.	3.	
Taxes You Paid (Not subject to federal deduction dollar limitations)	4. State and local taxes. Check only one box. a <input checked="" type="checkbox"/> Other state and local income taxes. Do not include any general sales tax or Iowa income tax. Include school district surtax and EMS surtax from prior years paid in 2021, OR b <input type="checkbox"/> General sales tax from federal form 1040, Schedule A, line 5a.....	4.	
	5. Real estate taxes	5.	<u>3000</u>
	6. Personal property taxes, including annual vehicle registration.....	6.	<u>345</u>
	7. Other taxes. List type and amount:.....	7.	
	8. Add lines 4-7. Enter total here	8.	<u>3345</u>
Interest You Paid	9. Home mortgage interest and points. a. Interest and points reported on federal form 1098.....	9a.	
	b. Interest not reported on federal form 1098	9b.	
	10. Points not reported on federal form 1098	10.	
	11. Mortgage insurance premiums	11.	
	12. Investment interest. Include federal form 4952 if required.....	12.	
13. Add lines 9a-12. Enter total here	13.		
Gifts to Charity	14. Contributions by cash or check.....	14.	<u>1000</u>
	15. Contributions other than by cash or check. Include federal form 8283 if more than \$500.....	15.	<u>100</u>
	16. Contributions carryover from prior year. See IA 1040 expanded instructions.	16.	
	17. Add lines 14-16. Enter total here	17.	<u>1100</u>
Casualty/Theft Loss	18. Casualty or theft loss(es). Include federal form 4684. See IA 1040 expanded instructions.	18.	
Other Itemized Deductions	19. Other expenses. List type and amount:	19.	
Total Itemized Deductions	20. Other Iowa deductions. See IA 1040 expanded instructions.....	20.	
	21. Total deductions. Add lines 3, 8, 13, 17 through 20. If using filing statuses 1, 2, 5, or 6, enter the amount on the IA 1040, Step 8, line 37	21.	<u>4445</u>
Proration of Deductions Between Spouses	Complete lines 22-26 only if you are using filing status 3 or 4.		
	22. Net income of both spouses from IA 1040, line 26	22b.	<u>12622</u>
	23. Total Iowa net income, add columns 22a and 22b. Enter total here.....	23.	<u>29261</u>
	24. Divide the amount on line 22a by the amount on line 23. Enter to the nearest tenth of a percent	24.	<u>56.9</u> %
	25. Multiply line 21 by the percentage on line 24. Enter here and on IA 1040, line 37, column A.....(You)	25.	<u>2529</u>
	26. Subtract line 25 from line 21. Enter here and on IA 1040, line 37, column B. If you are using filing status 4, enter this amount on your spouse's return, line 37, column A.....(Spouse)	26.	<u>1916</u>



Name(s): MIKE E & SHEILA A SATCHER Social Security Number: XXX-XX-4859

Note: You must report all taxable interest and dividends on IA 1040 even if you are not required to complete Schedule B.

Total Taxable Interest and Dividends:

- Filing status 1, 2, 5, or 6 – the amount entered on the IA 1040, column A will be the total taxable interest and dividends from accounts owned by the taxpayer; nothing is reported in column B.
- Filing status 3 – the amount entered on the IA 1040, column A will be the total taxable interest and dividends from accounts owned by the taxpayer, plus 50% of any amount from a joint account. The amount entered on the IA 1040, column B will be the total taxable interest and dividends from accounts owned by the spouse, plus 50% of any amount from a joint account.
- Filing status 4 – the amount entered on the IA 1040, column A will be the total taxable interest and dividends from accounts owned by the taxpayer, plus 50% of any amount from a joint account; nothing is reported in column B.

Account Ownership: For each payer, indicate the type of account ownership. If the interest and/or dividends were earned by you, check "Taxpayer." For interest and/or dividends earned by your spouse, check "Spouse." If the interest and/or dividends were earned jointly, check "Joint." Check only one for each payer.

Part I: Interest Income

Complete Part I if you received more than \$1,500 in interest in 2021. Interest income which should be reported includes earnings from savings and loan associations, mutual savings banks, cooperative banks, credit unions, bank deposits, state and municipal bonds (see IA 1040 expanded instructions, line 2, Taxable Interest Income), and interest from tax refunds. Report total, exempt, and taxable interest.

Name of Payers: List names of all payers. If additional lines are needed, include additional page(s).	Total Interest (must equal the total of Exempt & Taxable Interest)	Interest Exempt from Iowa Tax	Taxable Interest			
				Taxpayer	Spouse	Joint
COLLINS COMMUNITY CREDIT UNION	\$ 340	\$ 15	\$ 325			X
	\$	\$	\$			
	\$	\$	\$			
	\$	\$	\$			
	\$	\$	\$			
	\$	\$	\$			
	\$	\$	\$			

Total \$ 340 \$ 15 \$ 325

Part II: Dividend Income

Complete Part II if you received more than \$1,500 in gross dividends in 2021. Report total, exempt, and taxable dividends.

Name of Payers: List names of all payers. If additional lines are needed, include additional page(s).	Total Dividends (must equal the total of Exempt & Taxable Dividends)	Dividends Exempt from Iowa Tax	Taxable Dividends			
				Taxpayer	Spouse	Joint
	\$	\$	\$			
	\$	\$	\$			
	\$	\$	\$			
	\$	\$	\$			
	\$	\$	\$			
	\$	\$	\$			
	\$	\$	\$			

Total \$ _____ \$ _____ \$ _____

Include a copy of this schedule with your IA 1040.



2021 IA 1040 INSTRUCTIONS

STEP 1 NAME/ADDRESS/SOCIAL SECURITY NUMBER

NAME AND ADDRESS: Enter your information on the form. If using a foreign mailing address, in place of the domestic state, and ZIP, include the foreign country and ZIP or postal code. Provide the Department with your updated address if you move after your return is filed.

Note: The email address entered will be used by the Department to provide updates on new electronic filing opportunities. It will **NOT** be used to request or provide confidential information.

IF YOU OR YOUR SPOUSE WAS 65 OR OLDER ON 12/31/21: Check the box.

ENTER YOUR/SPOUSE'S SOCIAL SECURITY NUMBER.

COUNTY: Enter the number of the county in which you lived on December 31, 2021. For a list of Iowa county numbers see the back of this booklet.

Nonresidents and Part-year residents who moved out of Iowa before December 31, 2021: Enter "00" for the county.

Part-year residents who moved into Iowa: Enter the number of the Iowa county in which you lived on December 31, 2021.

Military personnel: Enter the county number of your Iowa residence, even if you were not physically present in Iowa on the last day of the tax year.

SCHOOL DISTRICT NUMBER: Select the district in which you lived on December 31, 2021 based on the County number entered. For a list of Iowa school district numbers see the back of this booklet.

Nonresidents: If you did not live in Iowa at all during 2021, enter "0000."

Part-year residents: Enter the Iowa school district in which you lived on the last day of 2021. If you moved out of Iowa before December 31, 2021, enter "9999."

Military personnel: Enter the school district number of your Iowa residence, even if you were not physically present in Iowa on the last day of the tax year.

STEP 2 FILING STATUS

Married taxpayers may reduce their tax liability by using filing status 3 or 4.

Check the appropriate box.

STATUS 1. Use if you were unmarried, divorced, or legally separated on December 31, 2021, and you do not qualify for any other filing status. Check the appropriate box.

STATUS 2.

(a) Use if you were married on December 31, 2021 and you want to file a joint return, or

(b) If your spouse died during 2021 and had income, you can file using filing status 2, 3, or 4.

STATUS 3. Use if you are married and want to file separately on one form.

STATUS 4. Use if you and your spouse file separately on two separate forms.

STATUS 5. Use if you are filing as head of household for federal income tax purposes.

STATUS 6. Use if you meet the requirements for qualifying widow(er) for federal income tax purposes.

STEP 3 EXEMPTIONS

Dependents filing their own returns should still claim a \$40 personal exemption credit even though they are claimed as a dependent on another person's Iowa return.

STEP 4 REPORTABLE SOCIAL SECURITY BENEFITS

While Social Security benefits are excluded from income when computing tax, some Social Security benefits are included as income in determining whether a taxpayer has sufficient income to file an Iowa return, and are included as income for purposes of computing the alternate tax on line 39. The Reportable Social Security benefit is calculated using the worksheet below and entered on the IA 1040, Step 4.

1. Enter the amount from form(s) SSA-1099, box 5. If you filed a joint federal return, enter the totals for both spouses. Do not include Railroad Retirement benefits from form RRB-1099.....	1.	22000
2. Enter one-half of line 1 amount.....	2.	11000
3. Enter amounts from the federal form 1040 on lines 1, 2b, 3b, 4b, 5b, 7, and 8.....	3.	45840
4. Enter one-half of any Railroad Retirement Social Security benefits from RRB-1099. *.....	4.	
5. Enter any depreciation and section 179 adjustment from IA 1040, line 14 and all other Iowa nonconformity adjustments to compute correct amount.....	5.	
6. Enter the amount from your federal 1040, line 2a.....	6.	
7. Add lines 2 through 6.....	7.	56840
8. Enter total adjustments from federal form 1040, Schedule 1, lines 11 through 20, plus any write-in adjustments you entered on federal form 1040, Schedule 1, line 26.....	8.	
9. Subtract line 8 from line 7.....	9.	56840
10. Enter one of the following amounts based on the federal filing status used on form 1040. • Single, head of household, qualifying widow(er): enter \$25,000. • Married filing joint: enter \$32,000. • Married filing separate: enter -0- if you lived with your spouse at any time in 2021 or \$25,000 if you did not live with your spouse at any time in 2021.....	10.	32000
11. Subtract line 10 from line 9. If zero or less, enter -0-. If line 11 is zero, stop here. None of the Social Security benefits are reportable. If line 11 is more than zero go to line 12.....	11.	24840
12. Enter one-half of line 11.....	12.	12420
13. Iowa Reportable Social Security benefits: Enter the smaller of line 2 or line 12 and then enter on the IA 1040, step 4. 13.		11000

*Include the following incomes or adjustments to income on line 3 if applicable (these were excluded from federal adjusted gross income): Foreign earned income, income excluded by residents of Puerto Rico, American Samoa, and proceeds from savings bonds used for higher education and employer-provided adoption benefits. Although Railroad Retirement benefits are not taxable, one-half of the benefits received must be used to determine the amount of Social Security benefits that are reportable to Iowa. For purposes of determining reportable Social Security benefits, you must also include interest from federal securities.

MARRIED SEPARATE FILERS:

a. If both spouses received Social Security benefits, the reportable amount shall be allocated between the spouses in the ratio of the benefits received by each spouse to the total benefits received.

b. If only one spouse received benefits, that spouse should claim the reportable portion of the benefits.

STEP 5 GROSS INCOME

If you use filing status 3 (married filing separately on combined return), complete both columns A and B of the IA 1040. All other filing statuses complete only column A. ALL taxpayers, including nonresidents and part-year residents, must report income from ALL SOURCES on the IA 1040. Nonresidents and part-year residents must report Iowa-source income on Schedule IA 126, where a CREDIT is calculated.