

**RICHARD ROOSEVELT  
1551 CONCORD CIRCLE  
RICHMOND, VA 23226  
2021 INCOME TAX RETURN**

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

RICHARD ROOSEVELT  
 1551 CONCORD CIRCLE  
 RICHMOND VA 23226  
 (804) 555-1479

Preparer No.: 995  
 Client No. : XXX-XX-7777  
 Invoice Date: 12/21/2021

**INVOICE**

Description	Amount
<b>PREPARATION OF 2021 FEDERAL/STATE FORMS &amp; WORKSHEETS:</b>  FORM 1040 FORM 1040 SCHEDULE 1 (ADDITIONAL INCOME AND ADJUSTMENTS) FORM 1040 SCHEDULE 2 (ADDITIONAL TAXES) RECOVERY REBATE CREDIT WORKSHEET SCHEDULE C (BUSINESS PROFIT/LOSS) SCHEDULE SE (SELF-EMPLOYMENT TAX) FORM W-2 (WAGES AND TAX) (2) FORM 1099-C (CANCELLATION OF DEBT) FORM 1099-G (UNEMPLOYMENT COMPENSATION) FORM 1099-NEC (NONEMPLOYEE COMPENSATION) UNEMPLOYMENT COMPENSATION EXCLUSION WORKSHEET FORM 8879 (E-FILE SIGNATURE AUTHORIZATION) FORM 8995 (QUALIFIED BUSINESS INCOME DEDUCTION - SIMPLIFIED) FORM 8812 (QUALIFYING CHILDREN & OTHER DEPENDENTS CREDITS) FORM 8853 (MEDICAL SAVINGS ACCOUNT)	
	<b>Total Invoice</b>
	<b>Amount Paid</b>
	<b>Balance Due</b>

TAX YEAR: 2021  
OFFICE : The Practice Lab

PROCESS DATE: 12/21/2021

CLIENT : XXX-XX-7777 RICHARD ROOSEVELT

BIRTH DATE : XX/XX/1976 Age:45

ADDRESS : 1551 CONCORD CIRCLE  
: RICHMOND VA 23226

PREPARER : 995

Home : (804) 555-1479

Work : -

Cell : -

STATUS : HEAD OF HOUSEHOLD

FED TYPE: Electronic Mail

ST TYPE : Regular Tax

EFFECTIVE RATE: 11.26%

E-MAIL :

<u>DEPENDENT NAME</u>	<u>BIRTH DATE</u>	<u>AGE</u>	<u>SSN</u>	<u>RELATIONSHIP</u>	<u>MONTHS</u>
MARTHA ROOSEVELT	XX/XX/1955	66	XXX-XX-8888	PARENT	0

LISTING OF FORMS FOR THIS RETURN

FORM 1040  
SCHEDULE 1 (ADDITIONAL INCOME AND ADJUSTMENTS TO INCOME)  
SCHEDULE 2 (ADDITIONAL TAXES)  
RECOVERY REBATE CREDIT WORKSHEET  
FORM W-2  
FORM 1099-C (CANCELLATION OF DEBT)  
FORM 1099-G (UNEMPLOYMENT COMPENSATION)  
UNEMPLOYMENT COMPENSATION EXCLUSION WORKSHEET  
FORM 1099-NEC (NONEMPLOYEE COMPENSATION)  
SCHEDULE C (BUSINESS INCOME)  
SCHEDULE SE (SELF EMPLOYMENT TAX)  
CHILD TAX CREDIT WORKSHEET  
FORM 8812 (ADDITIONAL CHILD TAX CREDIT)  
FORM 8853 (ARCHER MSA & LONG-TERM CARE INSURANCE CONTRACTS)  
FORM 8879 (E-FILE SIGNATURE AUTHORIZATION)  
FORM 8995 (QUALIFIED BUSINESS INCOME DEDUCTION)

\* QUICK SUMMARY \*

<u>SUMMARY</u>	<u>FEDERAL</u>
FILING STATUS	4
TOTAL INCOME	52090
TOTAL ADJUSTMENTS	274
ADJUSTED GROSS INCOME	51816
DEDUCTIONS	18800
EXEMPTIONS	0
TAXABLE INCOME	32298
TAX	3589
CREDITS	500
OTHER TAXES	547
PAYMENTS	7540
REFUND	3904
AMOUNT DUE	0

CLIENT : RICHARD ROOSEVELT

XXX-XX-7777

PREPARER : 995 DATE : 12/21/2021

\* W-2 INCOME FORMS SUMMARY \*

	T/S	EMPLOYER	WAGES	FED WITH	FICA	MED TAX	STATE WITH ST
1.	T	PARKER INDUSTRIES	17650	1760	1094	226	300 VA
2.	T	XYZ CORPORATION	27000	2700	1674	392	450 VA
		TOTALS.....	44650	4460	2768	618	750

\* FORM 1099-G INCOME FORMS SUMMARY \*

	[T/S]	PAYER	UNEMPLOYMENT	FED WITH	STATE WITH ST
1.	T	STATE UNEMPLOYMENT OFFICE	2800	280	0
		TOTALS.....	2800	280	0

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

	[T/S]	PAYER	RENTS	ROYALTIES	OTHER INCOME	FEDERAL WITH	NONEMPLOYEE COMPENSATION
1.	T	WRIGHTS LANDSCAPING	0	0	0	0	4010
		TOTALS.....	0	0	0	0	4010

		a Employee's social security number XXX-XX-7777		OMB No. 1545-0008		
b Employer identification number (EIN) 34-8008888			1 Wages, tips, other compensation 17650		2 Federal income tax withheld 1760	
c Employer's name, address, and ZIP code PARKER INDUSTRIES 8009 PIKE CIRCLE RICHMOND VA 23222			3 Social security wages 17650		4 Social security tax withheld 1094	
			5 Medicare wages and tips 17650		6 Medicare tax withheld 226	
			7 Social security tips		8 Allocated tips	
d Control number			9		10 Dependent care benefits	
e Employee's first name and initial RICHARD		Last name ROOSEVELT		Suff.	11 Nonqualified plans	
1551 CONCORD CIRCLE RICHMOND VA 23226			13 Statutory employee <input type="checkbox"/> Retirement plan <input type="checkbox"/> Third-party sick pay <input type="checkbox"/>		12a C o o l l e c t e d	
			14 Other		12b C o o l l e c t e d	
					12c C o o l l e c t e d	
f Employee's address and ZIP code					12d C o o l l e c t e d	
15 State	Employer's state ID number	16 State wages, tips, etc.	17 State income tax	18 Local wages, tips, etc.	19 Local income tax	20 Locality name
VA	348008888	17650	300			

Form **W-2** Wage and Tax Statement **2021** Department of the Treasury—Internal Revenue Service

		a Employee's social security number XXX-XX-7777		OMB No. 1545-0008		
b Employer identification number (EIN) 36-7007777			1 Wages, tips, other compensation 27000		2 Federal income tax withheld 2700	
c Employer's name, address, and ZIP code XYZ CORPORATION 2525 SOUTH STREET RICHMOND VA 23220			3 Social security wages 27000		4 Social security tax withheld 1674	
			5 Medicare wages and tips 27000		6 Medicare tax withheld 392	
			7 Social security tips		8 Allocated tips	
d Control number			9		10 Dependent care benefits	
e Employee's first name and initial RICHARD		Last name ROOSEVELT		Suff.	11 Nonqualified plans	
1551 CONCORD CIRCLE RICHMOND VA 23226			13 Statutory employee <input type="checkbox"/> Retirement plan <input checked="" type="checkbox"/> Third-party sick pay <input type="checkbox"/>		12a C o o l l e c t e d	
			14 Other		12b C o o l l e c t e d	
					12c C o o l l e c t e d	
f Employee's address and ZIP code					12d C o o l l e c t e d	
15 State	Employer's state ID number	16 State wages, tips, etc.	17 State income tax	18 Local wages, tips, etc.	19 Local income tax	20 Locality name
VA	3670077777	27000	450			

Form **W-2** Wage and Tax Statement **2021** 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.  WRIGHTS LANDSCAPING PO BOX 123456 RICHMOND VA 23219		OMB No. 1545-0116 Form <b>1099-NEC</b> (Rev. January 2022) For calendar year 20 <u>21</u>		<b>Nonemployee Compensation</b>
PAYER'S TIN 83-4004444	RECIPIENT'S TIN XXX-XX-7777	1 Nonemployee compensation \$ 4010		
RECIPIENT'S name  RICHARD ROOSEVELT		2 Payer made direct sales totaling \$5,000 or more of consumer products to recipient for resale <input type="checkbox"/>		<b>Copy B For Recipient</b> This is important tax information and is being furnished to the IRS. If you are required to file a return, a negligence penalty or other sanction may be imposed on you if this income is taxable and the IRS determines that it has not been reported.
Street address (including apt. no.) 1551 CONCORD CIRCLE		3		
City or town, state or province, country, and ZIP or foreign postal code RICHMOND VA 23226		4 Federal income tax withheld \$		
Account number (see instructions)		5 State tax withheld \$	6 State/Payer's state no.	
			7 State income \$	

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

(keep for your records)

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

Department of the Treasury - Internal Revenue Service

**Consent to Disclose Tax Return Information to VITA/TCE Tax Prep Sites (TY 2021 shell)**

**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 do not authorize PRACTICE LAB:

consent for ty 2021-language for ty 2021 goes here

Taxpayer PIN:

PIN Date 12/15/2021

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](mailto:complaints@tigta.treas.gov).

# IRS e-file Signature Authorization

▶ ERO must obtain and retain completed Form 8879.  
▶ Go to [www.irs.gov/Form8879](http://www.irs.gov/Form8879) for the latest information.

Submission Identification Number (SID) ▶

Taxpayer's name RICHARD ROOSEVELT	Social security number XXX-XX-7777
Spouse's name	Spouse's social security number

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

Enter whole dollars only on lines 1 through 5.

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

1 Adjusted gross income	1	51816
2 Total tax	2	3636
3 Federal income tax withheld from Form(s) W-2 and Form(s) 1099	3	4740
4 Amount you want refunded to you	4	3904
5 Amount you owe	5	

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

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

### Taxpayer's PIN: check one box only

- I authorize PRACTICE LAB to enter or generate my PIN 

1	7	7	7	7
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 as my signature on the income tax return (original or amended) I am now authorizing.
- I will enter my PIN as my signature on the income tax return (original or amended) I am now authorizing. Check this box **only** if you are entering your own PIN **and** your return is filed using the Practitioner PIN method. The ERO must complete Part III below.

Your signature ▶ \_\_\_\_\_ Date ▶ 12/21/2021

### Spouse's PIN: check one box only

- I authorize \_\_\_\_\_ to enter or generate my PIN 

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 as my signature on the income tax return (original or amended) I am now authorizing.
- I will enter my PIN as my signature on the income tax return (original or amended) I am now authorizing. Check this box **only** if you are entering your own PIN **and** your return is filed using the Practitioner PIN method. The ERO must complete Part III below.

Spouse's signature ▶ \_\_\_\_\_ Date ▶ \_\_\_\_\_

### Practitioner PIN Method Returns Only—continue below

## Part III Certification and Authentication – Practitioner PIN Method Only

ERO's EFIN/PIN. Enter your six-digit EFIN followed by your five-digit self-selected PIN. 

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

  
Don't enter all zeros

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

ERO's signature ▶ \_\_\_\_\_ Date ▶ 12/21/2021

**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) [X] Head of household (HOH) [ ] Qualifying widow(er) (QW)
Check only one box. If you checked the MFS box, enter the name of your spouse. If you checked the HOH or QW box, enter the child's name if the qualifying person is a child but not your dependent

Your first name and middle initial: RICHARD
Last name: ROOSEVELT
Your social security number: XXX-XX-7777
If joint return, spouse's first name and middle initial:
Last name:
Spouse's social security number:

Home address (number and street): 1551 CONCORD CIRCLE
Apt. no.:
City, town, or post office: RICHMOND
State: VA
ZIP code: 23226
Foreign country name:
Foreign province/state/county:
Foreign postal code:
Presidential Election Campaign: [ ] You [ ] Spouse

At any time during 2021, did you receive, sell, exchange, or otherwise dispose of any financial interest in any virtual currency? [ ] Yes [X] 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

Table with 5 columns: (1) First name, Last name, (2) Social security number, (3) Relationship to you, (4) Child tax credit, Credit for other dependents. Row 1: MARTHA ROOSEVELT, XXX-XX-8888, PARENT, [ ], [X]

Main tax calculation table with 15 rows. Line 1: Wages, salaries, tips, etc. 44650. Line 9: Total income 52090. Line 11: Adjusted gross income 51816. Line 12a: Standard deduction 18800. Line 15: Taxable income 32298.

For Disclosure, Privacy Act, and Paperwork Reduction Act Notice, see separate instructions.

Table with 2 columns: Description and Amount. Rows include Tax (3589), Federal income tax withheld (4740), Total payments (7540), Amount you owe (37), and Estimated tax penalty (38).

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

Refund

Direct deposit? See instructions.

Amount You Owe

Third Party Designee

Do you want to allow another person to discuss this return with the IRS? See instructions. [ ] Yes. Complete below. [X] No

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.

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

Signature section with fields for Your signature, Spouse's signature, Date, Occupation, and Identity Protection PIN.

Paid Preparer Use Only

Preparer information section including name, signature, date, PTIN, and firm information.

**SCHEDULE 1  
(Form 1040)**

Department of the Treasury  
Internal Revenue Service

**Additional Income and Adjustments to Income**

▶ **Attach to Form 1040, 1040-SR, or 1040-NR.**  
▶ **Go to [www.irs.gov/Form1040](http://www.irs.gov/Form1040) for instructions and the latest information.**

OMB No. 1545-0074

**2021**  
Attachment  
Sequence No. **01**

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

Your social security number  
XXX-XX-7777

**Part I Additional Income**

<b>1</b>	Taxable refunds, credits, or offsets of state and local income taxes . . . . .	<b>1</b>	
<b>2a</b>	Alimony received . . . . .	<b>2a</b>	
<b>b</b>	Date of original divorce or separation agreement (see instructions) ▶ _____		
<b>3</b>	Business income or (loss). Attach Schedule C . . . . .	<b>3</b>	3865
<b>4</b>	Other gains or (losses). Attach Form 4797 . . . . .	<b>4</b>	
<b>5</b>	Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E . . . . .	<b>5</b>	
<b>6</b>	Farm income or (loss). Attach Schedule F . . . . .	<b>6</b>	
<b>7</b>	Unemployment compensation . . . . .	<b>7</b>	2800
<b>8</b>	Other income:		
<b>a</b>	Net operating loss . . . . .	<b>8a</b>	( )
<b>b</b>	Gambling income . . . . .	<b>8b</b>	
<b>c</b>	Cancellation of debt . . . . .	<b>8c</b>	775
<b>d</b>	Foreign earned income exclusion from Form 2555 . . . . .	<b>8d</b>	( )
<b>e</b>	Taxable Health Savings Account distribution . . . . .	<b>8e</b>	
<b>f</b>	Alaska Permanent Fund dividends . . . . .	<b>8f</b>	
<b>g</b>	Jury duty pay . . . . .	<b>8g</b>	
<b>h</b>	Prizes and awards . . . . .	<b>8h</b>	
<b>i</b>	Activity not engaged in for profit income . . . . .	<b>8i</b>	
<b>j</b>	Stock options . . . . .	<b>8j</b>	
<b>k</b>	Income from the rental of personal property if you engaged in the rental for profit but were not in the business of renting such property . . . . .	<b>8k</b>	
<b>l</b>	Olympic and Paralympic medals and USOC prize money (see instructions) . . . . .	<b>8l</b>	
<b>m</b>	Section 951(a) inclusion (see instructions) . . . . .	<b>8m</b>	
<b>n</b>	Section 951A(a) inclusion (see instructions) . . . . .	<b>8n</b>	
<b>o</b>	Section 461(l) excess business loss adjustment . . . . .	<b>8o</b>	
<b>p</b>	Taxable distributions from an ABLE account (see instructions) . . . . .	<b>8p</b>	
<b>z</b>	Other income. List type and amount ▶ _____	<b>8z</b>	
<b>9</b>	Total other income. Add lines 8a through 8z . . . . .	<b>9</b>	775
<b>10</b>	Combine lines 1 through 7 and 9. Enter here and on Form 1040, 1040-SR, or 1040-NR, line 8 . . . . .	<b>10</b>	7440

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

Schedule 1 (Form 1040) 2021

**Part II Adjustments to Income**

<b>11</b>	Educator expenses . . . . .	<b>11</b>	
<b>12</b>	Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106 . . . . .	<b>12</b>	
<b>13</b>	Health savings account deduction. Attach Form 8889 . . . . .	<b>13</b>	
<b>14</b>	Moving expenses for members of the Armed Forces. Attach Form 3903 . . . . .	<b>14</b>	
<b>15</b>	Deductible part of self-employment tax. Attach Schedule SE . . . . .	<b>15</b>	274
<b>16</b>	Self-employed SEP, SIMPLE, and qualified plans . . . . .	<b>16</b>	
<b>17</b>	Self-employed health insurance deduction . . . . .	<b>17</b>	
<b>18</b>	Penalty on early withdrawal of savings . . . . .	<b>18</b>	
<b>19a</b>	Alimony paid . . . . .	<b>19a</b>	
<b>b</b>	Recipient's SSN . . . . . ▶ _____		
<b>c</b>	Date of original divorce or separation agreement (see instructions) ▶ _____		
<b>20</b>	IRA deduction . . . . .	<b>20</b>	
<b>21</b>	Student loan interest deduction . . . . .	<b>21</b>	
<b>22</b>	Reserved for future use . . . . .	<b>22</b>	
<b>23</b>	Archer MSA deduction . . . . .	<b>23</b>	
<b>24</b>	Other adjustments:		
<b>a</b>	Jury duty pay (see instructions) . . . . .	<b>24a</b>	
<b>b</b>	Deductible expenses related to income reported on line 8k from the rental of personal property engaged in for profit . . . . .	<b>24b</b>	
<b>c</b>	Nontaxable amount of the value of Olympic and Paralympic medals and USOC prize money reported on line 8l . . . . .	<b>24c</b>	
<b>d</b>	Reforestation amortization and expenses . . . . .	<b>24d</b>	
<b>e</b>	Repayment of supplemental unemployment benefits under the Trade Act of 1974 . . . . .	<b>24e</b>	
<b>f</b>	Contributions to section 501(c)(18)(D) pension plans . . . . .	<b>24f</b>	
<b>g</b>	Contributions by certain chaplains to section 403(b) plans . . . . .	<b>24g</b>	
<b>h</b>	Attorney fees and court costs for actions involving certain unlawful discrimination claims (see instructions) . . . . .	<b>24h</b>	
<b>i</b>	Attorney fees and court costs you paid in connection with an award from the IRS for information you provided that helped the IRS detect tax law violations . . . . .	<b>24i</b>	
<b>j</b>	Housing deduction from Form 2555 . . . . .	<b>24j</b>	
<b>k</b>	Excess deductions of section 67(e) expenses from Schedule K-1 (Form 1041) . . . . .	<b>24k</b>	
<b>z</b>	Other adjustments. List type and amount ▶ _____	<b>24z</b>	
<b>25</b>	Total other adjustments. Add lines 24a through 24z . . . . .	<b>25</b>	
<b>26</b>	Add lines 11 through 23 and 25. These are your <b>adjustments to income</b> . Enter here and on Form 1040 or 1040-SR, line 10, or Form 1040-NR, line 10a . . . . .	<b>26</b>	274

**SCHEDULE 2  
(Form 1040)**

Department of the Treasury  
Internal Revenue Service

**Additional Taxes**

▶ **Attach to Form 1040, 1040-SR, or 1040-NR.**  
▶ **Go to [www.irs.gov/Form1040](http://www.irs.gov/Form1040) for instructions and the latest information.**

OMB No. 1545-0074

**2021**  
Attachment  
Sequence No. **02**

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

Your social security number  
XXX-XX-7777

**Part I Tax**

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

**Part II Other Taxes**

<b>4</b>	Self-employment tax. Attach Schedule SE . . . . .	<b>4</b>	547
<b>5</b>	Social security and Medicare tax on unreported tip income. Attach Form 4137 . . . . .	<b>5</b>	
<b>6</b>	Uncollected social security and Medicare tax on wages. Attach Form 8919 . . . . .	<b>6</b>	
<b>7</b>	Total additional social security and Medicare tax. Add lines 5 and 6 . . . . .	<b>7</b>	
<b>8</b>	Additional tax on IRAs or other tax-favored accounts. Attach Form 5329 if required . . . . .	<b>8</b>	
<b>9</b>	Household employment taxes. Attach Schedule H . . . . .	<b>9</b>	
<b>10</b>	Repayment of first-time homebuyer credit. Attach Form 5405 if required . . . . .	<b>10</b>	
<b>11</b>	Additional Medicare Tax. Attach Form 8959 . . . . .	<b>11</b>	
<b>12</b>	Net investment income tax. Attach Form 8960 . . . . .	<b>12</b>	
<b>13</b>	Uncollected social security and Medicare or RRTA tax on tips or group-term life insurance from Form W-2, box 12 . . . . .	<b>13</b>	
<b>14</b>	Interest on tax due on installment income from the sale of certain residential lots and timeshares . . . . .	<b>14</b>	
<b>15</b>	Interest on the deferred tax on gain from certain installment sales with a sales price over \$150,000 . . . . .	<b>15</b>	
<b>16</b>	Recapture of low-income housing credit. Attach Form 8611 . . . . .	<b>16</b>	

*(continued on page 2)*

**Part II Other Taxes (continued)**

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

**SCHEDULE A  
(Form 1040)**

**Itemized Deductions**

OMB No. 1545-0074

▶ Go to [www.irs.gov/ScheduleA](http://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

RICHARD ROOSEVELT

XXX-XX-7777

**Medical and Dental Expenses**

**Caution:** Do not include expenses reimbursed or paid by others.

<b>1</b>	Medical and dental expenses (see instructions)		
<b>2</b>	Enter amount from Form 1040 or 1040-SR, line 11	<b>2</b>	
<b>3</b>	Multiply line 2 by 7.5% (0.075)		
<b>4</b>	Subtract line 3 from line 1. If line 3 is more than line 1, enter -0-		<b>4</b>

**Taxes You Paid**

<b>5</b>	State and local taxes.		
<b>a</b>	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"/>	<b>5a</b>	750
<b>b</b>	State and local real estate taxes (see instructions)	<b>5b</b>	
<b>c</b>	State and local personal property taxes	<b>5c</b>	
<b>d</b>	Add lines 5a through 5c	<b>5d</b>	750
<b>e</b>	Enter the smaller of line 5d or \$10,000 (\$5,000 if married filing separately)	<b>5e</b>	750
<b>6</b>	Other taxes. List type and amount ▶	<b>6</b>	
<b>7</b>	Add lines 5e and 6	<b>7</b>	750

**Interest You Paid**

**Caution:** Your mortgage interest deduction may be limited (see instructions).

<b>8</b>	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"/>		
<b>a</b>	Home mortgage interest and points reported to you on Form 1098. See instructions if limited	<b>8a</b>	
<b>b</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 ▶	<b>8b</b>	
<b>c</b>	Points not reported to you on Form 1098. See instructions for special rules	<b>8c</b>	
<b>d</b>	Mortgage insurance premiums (see instructions)	<b>8d</b>	
<b>e</b>	Add lines 8a through 8d	<b>8e</b>	
<b>9</b>	Investment interest. Attach Form 4952 if required. See instructions.	<b>9</b>	
<b>10</b>	Add lines 8e and 9	<b>10</b>	

**Gifts to Charity**

**Caution:** If you made a gift and got a benefit for it, see instructions.

<b>11</b>	Gifts by cash or check. If you made any gift of \$250 or more, see instructions	<b>11</b>	
<b>12</b>	Other than by cash or check. If you made any gift of \$250 or more, see instructions. You <b>must</b> attach Form 8283 if over \$500.	<b>12</b>	
<b>13</b>	Carryover from prior year	<b>13</b>	
<b>14</b>	Add lines 11 through 13	<b>14</b>	

**Casualty and Theft Losses**

<b>15</b>	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	<b>15</b>	
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**Other Itemized Deductions**

<b>16</b>	Other—from list in instructions. List type and amount ▶	<b>16</b>	
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**Total Itemized Deductions**

<b>17</b>	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	<b>17</b>	750
<b>18</b>	If you elect to itemize deductions even though they are less than your standard deduction, check this box <input type="checkbox"/>		

**SCHEDULE C  
(Form 1040)**

**Profit or Loss From Business  
(Sole Proprietorship)**

OMB No. 1545-0074

**2021**

Attachment  
Sequence No. **09**

Department of the Treasury  
Internal Revenue Service (99)

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

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

Name of proprietor <b>RICHARD ROOSEVELT</b>		Link: 1000	Social security number (SSN) <b>XXX-XX-7777</b>
<b>A</b> Principal business or profession, including product or service (see instructions) <b>LANDSCAPING</b>			<b>B</b> Enter code from instructions ▶ <b>5   6   1   7   3   0</b>
<b>C</b> Business name. If no separate business name, leave blank.			<b>D</b> Employer ID number (EIN) (see instr.) 
<b>E</b> Business address (including suite or room no.) ▶ City, town or post office, state, and ZIP code			
<b>F</b> Accounting method: (1) <input checked="" type="checkbox"/> Cash (2) <input type="checkbox"/> Accrual (3) <input type="checkbox"/> Other (specify) ▶			
<b>G</b> Did you "materially participate" in the operation of this business during 2021? If "No," see instructions for limit on losses . . . <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No			
<b>H</b> If you started or acquired this business during 2021, check here . . . <input type="checkbox"/>			
<b>I</b> Did you make any payments in 2021 that would require you to file Form(s) 1099? See instructions . . . <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No			
<b>J</b> If "Yes," did you or will you file required Form(s) 1099? . . . <input type="checkbox"/> Yes <input type="checkbox"/> No			

**Part I Income**

<b>1</b> Gross receipts or sales. See instructions for line 1 and check the box if this income was reported to you on Form W-2 and the "Statutory employee" box on that form was checked . . . ▶ <input type="checkbox"/>	<b>1</b>	4010
<b>2</b> Returns and allowances . . . . .	<b>2</b>	
<b>3</b> Subtract line 2 from line 1 . . . . .	<b>3</b>	4010
<b>4</b> Cost of goods sold (from line 42) . . . . .	<b>4</b>	
<b>5</b> <b>Gross profit.</b> Subtract line 4 from line 3 . . . . .	<b>5</b>	4010
<b>6</b> Other income, including federal and state gasoline or fuel tax credit or refund (see instructions) . . . . .	<b>6</b>	325
<b>7</b> <b>Gross income.</b> Add lines 5 and 6 . . . . . ▶	<b>7</b>	4335

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

<b>8</b> Advertising . . . . .	<b>8</b>		<b>18</b> Office expense (see instructions) . . . . .	<b>18</b>	
<b>9</b> Car and truck expenses (see instructions) . . . . .	<b>9</b>	175	<b>19</b> Pension and profit-sharing plans . . . . .	<b>19</b>	
<b>10</b> Commissions and fees . . . . .	<b>10</b>		<b>20</b> Rent or lease (see instructions):		
<b>11</b> Contract labor (see instructions) . . . . .	<b>11</b>		<b>a</b> Vehicles, machinery, and equipment	<b>20a</b>	
<b>12</b> Depletion . . . . .	<b>12</b>		<b>b</b> Other business property . . . . .	<b>20b</b>	
<b>13</b> Depreciation and section 179 expense deduction (not included in Part III) (see instructions) . . . . .	<b>13</b>		<b>21</b> Repairs and maintenance . . . . .	<b>21</b>	
<b>14</b> Employee benefit programs (other than on line 19) . . . . .	<b>14</b>		<b>22</b> Supplies (not included in Part III) . . . . .	<b>22</b>	295
<b>15</b> Insurance (other than health) . . . . .	<b>15</b>		<b>23</b> Taxes and licenses . . . . .	<b>23</b>	
<b>16</b> Interest (see instructions):			<b>24</b> Travel and meals:		
<b>a</b> Mortgage (paid to banks, etc.)	<b>16a</b>		<b>a</b> Travel . . . . .	<b>24a</b>	
<b>b</b> Other . . . . .	<b>16b</b>		<b>b</b> Deductible meals (see instructions) . . . . .	<b>24b</b>	
<b>17</b> Legal and professional services	<b>17</b>		<b>25</b> Utilities . . . . .	<b>25</b>	
<b>28</b> <b>Total expenses</b> before expenses for business use of home. Add lines 8 through 27a . . . . . ▶	<b>28</b>		<b>26</b> Wages (less employment credits)	<b>26</b>	
<b>29</b> Tentative profit or (loss). Subtract line 28 from line 7 . . . . .	<b>29</b>		<b>27a</b> Other expenses (from line 48) . . . . .	<b>27a</b>	
<b>30</b> Expenses for business use of your home. Do not report these expenses elsewhere. Attach Form 8829 unless using the simplified method. See instructions. <b>Simplified method filers only:</b> Enter the total square footage of (a) your home: _____ and (b) the part of your home used for business: _____. Use the Simplified Method Worksheet in the instructions to figure the amount to enter on line 30 . . . . .	<b>30</b>		<b>27b</b> <b>Reserved for future use</b> . . . . .	<b>27b</b>	
<b>31</b> <b>Net profit or (loss).</b> Subtract line 30 from line 29. • If a profit, enter on both <b>Schedule 1 (Form 1040), line 3</b> , and on <b>Schedule SE, line 2</b> . (If you checked the box on line 1, see instructions). Estates and trusts, enter on <b>Form 1041, line 3</b> . • If a loss, you <b>must</b> go to line 32.	<b>31</b>				3865
<b>32</b> If you have a loss, check the box that describes your investment in this activity. See instructions. • If you checked 32a, enter the loss on both <b>Schedule 1 (Form 1040), line 3</b> , and on <b>Schedule SE, line 2</b> . (If you checked the box on line 1, see the line 31 instructions.) Estates and trusts, enter on <b>Form 1041, line 3</b> . • If you checked 32b, you <b>must</b> attach <b>Form 6198</b> . Your loss may be limited.					

**32a**  All investment is at risk.  
**32b**  Some investment is not at risk.

For Paperwork Reduction Act Notice, see the separate instructions.

Schedule C (Form 1040) 2021





**SCHEDULE SE  
(Form 1040)**

**Self-Employment Tax**

OMB No. 1545-0074

**2021**  
Attachment  
Sequence No. **17**

Department of the Treasury  
Internal Revenue Service (99)

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

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

Social security number of person  
with **self-employment** income ► **XXX-XX-7777**

**Part I Self-Employment Tax**

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

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

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

**1a** Net farm profit or (loss) from Schedule F, line 34, and farm partnerships, Schedule K-1 (Form 1065), box 14, code A . . . . . **1a**

**b** If you received social security retirement or disability benefits, enter the amount of Conservation Reserve Program payments included on Schedule F, line 4b, or listed on Schedule K-1 (Form 1065), box 20, code AH . . . . . **1b** ( )

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

**2** Net profit or (loss) from Schedule C, line 31; and Schedule K-1 (Form 1065), box 14, code A (other than farming). See instructions for other income to report or if you are a minister or member of a religious order . . . . . **2** 3865

**3** Combine lines 1a, 1b, and 2 . . . . . **3** 3865

**4a** If line 3 is more than zero, multiply line 3 by 92.35% (0.9235). Otherwise, enter amount from line 3 . . . . . **4a** 3569

**Note:** If line 4a is less than \$400 due to Conservation Reserve Program payments on line 1b, see instructions.

**b** If you elect one or both of the optional methods, enter the total of lines 15 and 17 here . . . . . **4b**

**c** Combine lines 4a and 4b. If less than \$400, **stop**; you don't owe self-employment tax. **Exception:** If less than \$400 and you had **church employee income**, enter -0- and continue . . . . . **4c** 3569

**5a** Enter your **church employee income** from Form W-2. See instructions for definition of church employee income . . . . . **5a**

**b** Multiply line 5a by 92.35% (0.9235). If less than \$100, enter -0- . . . . . **5b**

**6** Add lines 4c and 5b . . . . . **6** 3569

**7** Maximum amount of combined wages and self-employment earnings subject to social security tax or the 6.2% portion of the 7.65% railroad retirement (tier 1) tax for 2021 . . . . . **7** 142,800

**8a** Total social security wages and tips (total of boxes 3 and 7 on Form(s) W-2) and railroad retirement (tier 1) compensation. If \$142,800 or more, skip lines 8b through 10, and go to line 11 . . . . . **8a** 44650

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

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

**d** Add lines 8a, 8b, and 8c . . . . . **8d** 44650

**9** Subtract line 8d from line 7. If zero or less, enter -0- here and on line 10 and go to line 11 . . . . . **9** 98150

**10** Multiply the **smaller** of line 6 or line 9 by 12.4% (0.124) . . . . . **10** 443

**11** Multiply line 6 by 2.9% (0.029) . . . . . **11** 104

**12** **Self-employment tax.** Add lines 10 and 11. Enter here and on **Schedule 2 (Form 1040), line 4** . . . . . **12** 547

**13** **Deduction for one-half of self-employment tax.**  
Multiply line 12 by 50% (0.50). Enter here and on **Schedule 1 (Form 1040), line 15** . . . . . **13** 274

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

**Farm Optional Method.** You may use this method **only** if **(a)** your gross farm income<sup>1</sup> wasn't more than \$8,820, **or (b)** your net farm profits<sup>2</sup> were less than \$6,367.

**14** Maximum income for optional methods . . . . . **14** 5,880

**15** Enter the **smaller** of: two-thirds (<sup>2</sup>/<sub>3</sub>) of gross farm income<sup>1</sup> (not less than zero) **or** \$5,880. Also, include this amount on line 4b above . . . . . **15**

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

**16** Subtract line 15 from line 14 . . . . . **16**

**17** Enter the **smaller** of: two-thirds (<sup>2</sup>/<sub>3</sub>) of gross nonfarm income<sup>4</sup> (not less than zero) **or** the amount on line 16. Also, include this amount on line 4b above . . . . . **17**

<sup>1</sup> From Sch. F, line 9; and Sch. K-1 (Form 1065), box 14, code B. <sup>3</sup> From Sch. C, line 31; and Sch. K-1 (Form 1065), box 14, code A.  
<sup>2</sup> From Sch. F, line 34; and Sch. K-1 (Form 1065), box 14, code A—minus the amount you would have entered on line 1b had you not used the optional method. <sup>4</sup> From Sch. C, line 7; and Sch. K-1 (Form 1065), box 14, code C.

**Archer MSAs and  
 Long-Term Care Insurance Contracts**  
 ▶ Go to [www.irs.gov/Form8853](http://www.irs.gov/Form8853) for instructions and the latest information.  
 ▶ Attach to Form 1040, 1040-SR, or 1040-NR.

Name(s) shown on return: **RICHARD ROOSEVELT**  
 Social security number of MSA account holder. If both spouses have MSAs, see instructions ▶: **XXX-XX-7777**

**Section A. Archer MSAs.** If you have only a Medicare Advantage MSA, skip Section A and complete Section B.

**Part I Archer MSA Contributions and Deductions.** See instructions before completing this part. If you are filing jointly and both you and your spouse have high deductible health plans with self-only coverage, complete a separate Part I for each spouse.

<b>1</b>	Total employer contributions to your Archer MSA(s) for 2021 . . . . .	<b>1</b>	
<b>2</b>	Archer MSA contributions you made for 2021, including those made from January 1, 2022, through April 18, 2022, that were for 2021. Don't include rollovers. See instructions . . . . .	<b>2</b>	
<b>3</b>	Limitation from the Line 3 Limitation Chart and Worksheet in the instructions . . . . .	<b>3</b>	
<b>4</b>	Compensation (see instructions) from the employer maintaining the high deductible health plan. (If self-employed, enter your earned income from the trade or business under which the high deductible health plan was established.) . . . . .	<b>4</b>	
<b>5</b>	<b>Archer MSA deduction.</b> Enter the <b>smallest</b> of line 2, 3, or 4 here. Also include this amount on Schedule 1 (Form 1040), line 23 . . . . .	<b>5</b>	

**Caution:** If line 2 is more than line 5, you may have to pay an additional tax. See instructions.

**Part II Archer MSA Distributions**

<b>6a</b>	Total distributions you and your spouse received in 2021 from all Archer MSAs (see instructions) . . . . .	<b>6a</b>	
<b>b</b>	Distributions included on line 6a that you rolled over to another Archer MSA or a health savings account. Also include any excess contributions (and the earnings on those excess contributions) included on line 6a that were withdrawn by the due date of your return. See instructions . . . . .	<b>6b</b>	
<b>c</b>	Subtract line 6b from line 6a . . . . .	<b>6c</b>	
<b>7</b>	Unreimbursed qualified medical expenses (see instructions) . . . . .	<b>7</b>	
<b>8</b>	<b>Taxable Archer MSA distributions.</b> Subtract line 7 from line 6c. If zero or less, enter -0-. Also include this amount in the total on Schedule 1 (Form 1040), line 8z. On the dotted line next to Schedule 1 (Form 1040), line 8z, enter "MSA" and the amount . . . . .	<b>8</b>	
<b>9a</b>	If any of the distributions included on line 8 meet any of the <b>Exceptions to the Additional 20% Tax</b> (see instructions), check here . . . . . ▶ <input type="checkbox"/>		
<b>b</b>	<b>Additional 20% tax</b> (see instructions). Enter 20% (0.20) of the distributions included on line 8 that are subject to the additional 20% tax. Also include this amount in the total on Schedule 2 (Form 1040), line 17e . . . . .	<b>9b</b>	

**Section B. Medicare Advantage MSA Distributions.** If you are filing jointly and both you and your spouse received distributions in 2021 from a Medicare Advantage MSA, complete a separate Section B for each spouse. See instructions.

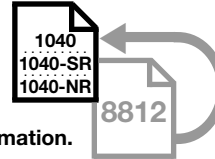
<b>10</b>	Total distributions you received in 2021 from all Medicare Advantage MSAs (see instructions) . . . . .	<b>10</b>	
<b>11</b>	Unreimbursed qualified medical expenses (see instructions) . . . . .	<b>11</b>	
<b>12</b>	<b>Taxable Medicare Advantage MSA distributions.</b> Subtract line 11 from line 10. If zero or less, enter -0-. Also include this amount in the total on Schedule 1 (Form 1040), line 8z. On the dotted line next to Schedule 1 (Form 1040), line 8z, enter "Med MSA" and the amount . . . . .	<b>12</b>	
<b>13a</b>	If any of the distributions included on line 12 meet any of the <b>Exceptions to the Additional 50% Tax</b> (see instructions), check here . . . . . ▶ <input type="checkbox"/>		
<b>b</b>	<b>Additional 50% tax.</b> Enter 50% (0.50) of the distributions included on line 12 that are subject to the additional 50% tax. See instructions for the amount to enter if you had a Medicare Advantage MSA at the end of 2020. Also include this amount in the total on Schedule 2 (Form 1040), line 17f . . . . .	<b>13b</b>	

**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](http://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

Your social security number

RICHARD ROOSEVELT

XXX-XX-7777

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

<b>1</b>	Enter the amount from line 11 of your Form 1040, 1040-SR, or 1040-NR		<b>1</b>	51816
<b>2a</b>	Enter income from Puerto Rico that you excluded	<b>2a</b>		
<b>b</b>	Enter the amounts from lines 45 and 50 of your Form 2555	<b>2b</b>		
<b>c</b>	Enter the amount from line 15 of your Form 4563	<b>2c</b>		
<b>d</b>	Add lines 2a through 2c	<b>2d</b>		
<b>3</b>	Add lines 1 and 2d	<b>3</b>		51816
<b>4a</b>	Number of qualifying children under age 18 with the required social security number	<b>4a</b>		
<b>b</b>	Number of children included on line 4a who were under age 6 at the end of 2021	<b>4b</b>		
<b>c</b>	Subtract line 4b from line 4a	<b>4c</b>		
<b>5</b>	If line 4a is more than zero, enter the amount from the <b>Line 5 Worksheet</b> ; otherwise, enter -0-	<b>5</b>		
<b>6</b>	Number of other dependents, including any qualifying children who are not under age 18 or who do not have the required social security number	<b>6</b>		1
<b>Caution:</b> Do not include yourself, your spouse, or anyone who is not a U.S. citizen, U.S. national, or U.S. resident alien. Also, do not include anyone you included on line 4a.				
<b>7</b>	Multiply line 6 by \$500	<b>7</b>		500
<b>8</b>	Add lines 5 and 7	<b>8</b>		500
<b>9</b>	Enter the amount shown below for your filing status. • Married filing jointly—\$400,000 } • All other filing statuses—\$200,000 }	<b>9</b>		200000
<b>10</b>	Subtract line 9 from line 3. • If zero or less, enter -0-. • If more than zero and not a multiple of \$1,000, enter the next multiple of \$1,000. For example, if the result is \$425, enter \$1,000; if the result is \$1,025, enter \$2,000, etc.	<b>10</b>		
<b>11</b>	Multiply line 10 by 5% (0.05)	<b>11</b>		
<b>12</b>	Subtract line 11 from line 8. If zero or less, enter -0-	<b>12</b>		500
<b>13</b>	Check all the boxes that apply to you (or your spouse if married filing jointly). <b>A</b> Check here if you (or your spouse if married filing jointly) had a principal place of abode in the United States for more than half of 2021 <input type="checkbox"/> <b>B</b> Check here if you (or your spouse if married filing jointly) were a bona fide resident of Puerto Rico for 2021 <input type="checkbox"/>			

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

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

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

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

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

<b>15a</b>	Enter the amount from the <b>Credit Limit Worksheet A</b> . . . . .	<b>15a</b>	3589
<b>b</b>	Enter the smaller of line 12 or line 15a . . . . .	<b>15b</b>	500
	Additional child tax credit. Complete Parts II-A through II-C if you meet each of the following items.		
	<b>1.</b> You are not filing Form 2555.		
	<b>2.</b> Line 4a is more than zero.		
	<b>3.</b> Line 12 is more than line 15a.		
<b>c</b>	If you completed Parts II-A through II-C, enter the amount from line 27; otherwise, enter -0- . . . . .	<b>15c</b>	
<b>d</b>	Add lines 15b and 15c . . . . .	<b>15d</b>	500
<b>e</b>	Enter the aggregate amount of advance child tax credit payments you (and your spouse if filing jointly) received for 2021. See your Letter(s) 6419 for the amounts to include on this line. If you are missing Letter 6419, see the instructions before entering an amount on this line. If you didn't receive any advance child tax credit payments for 2021, enter -0- . . . . .	<b>15e</b>	
	<b>Caution:</b> If the amount on this line doesn't match the aggregate amounts reported to you (and your spouse if filing jointly) on your Letter(s) 6419, the processing of your return will be delayed.		
<b>f</b>	Subtract line 15e from line 15d. If zero or less, enter -0- on lines 15f through 15h and go to Part III . . . . .	<b>15f</b>	500
<b>g</b>	Enter the smaller of line 15b or line 15f. <b>This is your nonrefundable child tax credit and credit for other dependents. Enter this amount on line 19 of your Form 1040, 1040-SR, or 1040-NR.</b> . . . . .	<b>15g</b>	500
<b>h</b>	Subtract line 15g from line 15f. <b>This is your additional child tax credit. Enter this amount on line 28 of your Form 1040, 1040-SR, or 1040-NR</b> . . . . .	<b>15h</b>	

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

**Caution:** If you file Form 2555, do not complete Parts II-A through II-C; you cannot claim the additional child tax credit.

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

<b>16a</b>	Subtract line 15b from line 12. If zero, skip Parts II-A and II-B and enter -0- on line 27 . . . . .	<b>16a</b>	
<b>b</b>	Number of qualifying children under 18 with the required social security number: _____ x \$1,400. Enter the result. If zero, skip Parts II-A and II-B and enter -0- on line 27 . . . . .	<b>16b</b>	
	<b>TIP:</b> The number of children you use for this line is the same as the number of children you used for line 4a.		
<b>17</b>	Enter the <b>smaller</b> of line 16a or line 16b . . . . .	<b>17</b>	
<b>18a</b>	Earned income (see instructions) . . . . .	<b>18a</b>	
<b>b</b>	Nontaxable combat pay (see instructions) . . . . .	<b>18b</b>	
<b>19</b>	Is the amount on line 18a more than \$2,500? <input type="checkbox"/> <b>No.</b> Leave line 19 blank and enter -0- on line 20. <input type="checkbox"/> <b>Yes.</b> Subtract \$2,500 from the amount on line 18a. Enter the result . . . . .	<b>19</b>	
<b>20</b>	Multiply the amount on line 19 by 15% (0.15) and enter the result . . . . .	<b>20</b>	
	<b>Next.</b> On line 16b, is the amount \$4,200 or more? <input type="checkbox"/> <b>No.</b> If line 20 is zero, enter -0- on line 15c. Otherwise, skip Part II-B and enter the <b>smaller</b> of line 17 or line 20 on line 27. <input type="checkbox"/> <b>Yes.</b> If line 20 is equal to or more than line 17, skip Part II-B and enter the amount from line 17 on line 27. Otherwise, go to line 21.		

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

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

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

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

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

**Qualified Business Income Deduction  
Simplified Computation**

Department of the Treasury  
Internal Revenue Service

▶ **Attach to your tax return.**

Attachment  
Sequence No. **55**

▶ **Go to [www.irs.gov/Form8995](http://www.irs.gov/Form8995) for instructions and the latest information.**

Name(s) shown on return

RICHARD ROOSEVELT

Your taxpayer identification number

XXX-XX-7777

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

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

<b>1</b>	<b>(a)</b> Trade, business, or aggregation name	<b>(b)</b> Taxpayer identification number	<b>(c)</b> Qualified business income or (loss)
<b>i</b>	LANDSCAPING	XXX-XX-7777	3591
<b>ii</b>			
<b>iii</b>			
<b>iv</b>			
<b>v</b>			
<b>2</b>	Total qualified business income or (loss). Combine lines 1i through 1v, column (c)	<b>2</b> 3591	
<b>3</b>	Qualified business net (loss) carryforward from the prior year	<b>3</b> ( )	
<b>4</b>	Total qualified business income. Combine lines 2 and 3. If zero or less, enter -0-	<b>4</b> 3591	
<b>5</b>	Qualified business income component. Multiply line 4 by 20% (0.20)		<b>5</b> 718
<b>6</b>	Qualified REIT dividends and publicly traded partnership (PTP) income or (loss) (see instructions)	<b>6</b>	
<b>7</b>	Qualified REIT dividends and qualified PTP (loss) carryforward from the prior year	<b>7</b> ( )	
<b>8</b>	Total qualified REIT dividends and PTP income. Combine lines 6 and 7. If zero or less, enter -0-	<b>8</b>	
<b>9</b>	REIT and PTP component. Multiply line 8 by 20% (0.20)		<b>9</b>
<b>10</b>	Qualified business income deduction before the income limitation. Add lines 5 and 9		<b>10</b> 718
<b>11</b>	Taxable income before qualified business income deduction (see instructions)	<b>11</b> 33016	
<b>12</b>	Net capital gain (see instructions)	<b>12</b>	
<b>13</b>	Subtract line 12 from line 11. If zero or less, enter -0-	<b>13</b> 33016	
<b>14</b>	Income limitation. Multiply line 13 by 20% (0.20)		<b>14</b> 6603
<b>15</b>	Qualified business income deduction. Enter the smaller of line 10 or line 14. Also enter this amount on the applicable line of your return (see instructions) ▶		<b>15</b> 718
<b>16</b>	Total qualified business (loss) carryforward. Combine lines 2 and 3. If greater than zero, enter -0-	<b>16</b> ( )	
<b>17</b>	Total qualified REIT dividends and PTP (loss) carryforward. Combine lines 6 and 7. If greater than zero, enter -0-	<b>17</b> ( )	

**For Privacy Act and Paperwork Reduction Act Notice, see instructions.**

**Credit Limit Worksheet A**

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

<b>1</b>	3589
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2. Add the following amounts (if applicable) from:
- Schedule 3, line 1 . . . . . + \_\_\_\_\_
  - Schedule 3, line 2 . . . . . + \_\_\_\_\_
  - Schedule 3, line 3 . . . . . + \_\_\_\_\_
  - Schedule 3, line 4 . . . . . + \_\_\_\_\_
  - Schedule 3, line 61 . . . . . + \_\_\_\_\_
  - Form 5695, line 30 . . . . . + \_\_\_\_\_
  - Form 8910, line 15 . . . . . + \_\_\_\_\_
  - Form 8936, line 23 . . . . . + \_\_\_\_\_
  - Schedule R, line 22 . . . . . + \_\_\_\_\_

Enter the total. 

<b>2</b>	
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3. Subtract line 2 from line 1. 

<b>3</b>	3589
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Complete the Credit Limit Worksheet B only if you meet all of the following.

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

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

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

<b>5</b>	3589
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**Unemployment Compensation Exclusion Worksheet – Schedule 1, Line 8**


- 1. If you are filing Form 1040 or 1040-SR, enter the total of lines 1 through 7 of Form 1040 or 1040-SR. If you are filing Form 1040-NR, enter the total of lines 1a, 1b, and lines 2 through 7. 1. \_\_\_\_\_
- 2. Enter the amount from Schedule 1, lines 1 through 6. Don't include any amount of unemployment compensation from Schedule 1, line 7 on this line. 2. \_\_\_\_\_
- 3. Use the line 8 instructions to determine the amount to include on Schedule 1, line 8, and enter here. Do not reduce this amount by the amount of unemployment compensation you may be able to exclude. 3. \_\_\_\_\_
- 4. Add lines 1, 2, and 3. 4. \_\_\_\_\_
- 5. If you are filing Form 1040 or 1040-SR, enter the amount from line 10c. If you are filing Form 1040-NR, enter the amount from line 10d. 5. \_\_\_\_\_
- 6. Subtract line 5 from line 4. This is your modified adjusted gross income. 6. \_\_\_\_\_
- 7. Is the amount on line 6 \$150,000 or more?
  - a.  Yes. Stop. You can't exclude any of your employment compensation
  - b.  No. Go to line 8
- 8. Enter the amount of unemployment compensation paid to you in 2020. Don't enter more than \$10,200. 8. \_\_\_\_\_
- 9. If married filing jointly, enter the amount of unemployment compensation paid to your spouse in 2020. Don't enter more than \$10,200. If you are filing Form 1040-NR, enter -0-. 9. \_\_\_\_\_
- 10. Add lines 8 and 9 and enter the amount here. This is the amount of unemployment compensation excluded from your income. 10. \_\_\_\_\_
- 11. Subtract line 10 from line 3 and enter the amount on Schedule 1, line 8. If the result is less than zero, enter it in parentheses. On the dotted line next to Schedule 1, line 8, enter "UCE" and show the amount of unemployment compensation exclusion in parentheses on the dotted line. Complete the rest of Schedule 1 and Form 1040, 1040-SR, or 1040-NR. 11. \_\_\_\_\_ 775

# 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. 1400
7. Multiply \$1,400 by the number of dependents listed in the *Dependents* section on page 1 of Form 1040 or 1040-SR for whom you entered a social security number that was issued on or before the due date of your 2021 return (including extensions) or an adoption taxpayer identification number
8. Add lines 6 and 7
9. Is the amount on line 11 of Form 1040 or 1040-SR more than the amount shown below for your filing status?  
  - Single or Married filing separately—\$75,000
  - Married filing jointly or qualifying widow(er)—\$150,000
  - Head of household—\$112,500 **Yes.** Enter the amount from line 11 of Form 1040 or 1040-SR and go to line 10
- No.** Enter the amount from line 8 on line 12 and skip lines 10 and 11.
10. Is line 9 more than the amount shown below for your filing status?  
  - Single or married filing separately—\$80,000
  - Married filing jointly or qualifying widow(er)—\$160,000
  - Head of household—\$120,000 **Yes.**  You can't take the credit. Don't complete the rest of this worksheet and don't enter any amount on line 30.
- No.** Subtract line 9 from the amount shown above for your filing status.
11. Divide line 10 by the amount shown below for your filing status. Enter the result as a decimal (rounded to at least 2 places).  
  - Single or married filing separately—\$5,000
  - Married filing jointly or qualifying widow(er)—\$10,000
  - Head of household—\$7,500
12. Multiply line 8 by line 11
13. Enter the amount, if any, of EIP 3 that was issued to you. If filing a joint return, include the amount, if any, of your spouse's EIP 3. You may refer to Notice 1444-C or your tax account information at [IRS.gov/Account](https://www.irs.gov/Account) for the amount to enter here
14. **Recovery rebate credit.** Subtract line 13 from line 12. If zero or less, enter -0-. If line 13 is more than line 12, you don't have to pay back the difference. Enter the result here and, if more than zero, on line 30 of Form 1040 or 1040-SR

\*\*\* FILE COPY ONLY -- DO NOT MAIL \*\*\*

\*\*\*\* SUPPORTING NOTES FOR SCHEDULE C

XXX-XX-7777

RICHARD ROOSEVELT

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Schedule of Materials & Supplies:

<u>Description</u>	<u>Amount</u>
LAWNMOWER	236
BUSINESS CARDS	15
RAKE	19
WORK GLOVES	25
<hr/> Total Materials & Supplies:	<hr/> 295