

**Taxpayer: Lynette Heather**

**SSN: 400-00-1031**

**Test Scenario 17 includes the following forms:**

- **Form 1040**
- **Form 1040-X**
- **Form 1099-R**
- **Form 1040 Schedule 1**
- **Form 1040 Schedule 2**
- **Form 1040 Schedule 8812**
- **Schedule D**
- **Schedule E**
- **Schedule F**
- **Schedule SE**
- **Form 4835**

**Identity Protection PIN: 876534**

**Taxpayer's date of birth = October 29, 1956**

**Dependent's date of birth = August 11, 2001**

**Taxpayer elects not to income average**

**Other Withholding Statement: Form 1099-R withholding amount of \$2500 should be input in 'WithholdingAmt'**

**Taxpayer is a patron in a specified agricultural cooperative.**

**The taxpayer has an update to income on Schedule F and is filing Form 1040-X to amend a previous Form 1040.**

**EIC not claimed, child is 20 years old, and not a full-time student.**

**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 <b>Lynette</b>	Last name <b>Heather</b>	<b>Your social security number</b> 4 0 0 0 1 0 3 1
If joint return, spouse's first name and middle initial	Last name	<b>Spouse's social security number</b>

Home address (number and street). If you have a P.O. box, see instructions. <b>2525 Juniper St.</b>		Apt. no.	<b>Presidential Election Campaign</b> Check here if you, or your spouse if filing jointly, want \$3 to go to this fund. Checking a box below will not change your tax or refund. <input type="checkbox"/> You <input type="checkbox"/> Spouse
City, town, or post office. If you have a foreign address, also complete spaces below. <b>Paul</b>	State <b>ID</b>	ZIP code <b>83347</b>	
Foreign country name	Foreign province/state/county	Foreign postal code	

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

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

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

Dependents (see instructions): If more than four dependents, see instructions and check here ▶ <input type="checkbox"/>	(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
	Justin	Heather	4 0 0 0 4 2 4 2	son	<input type="checkbox"/>	<input checked="" type="checkbox"/>
					<input type="checkbox"/>	<input type="checkbox"/>
					<input type="checkbox"/>	<input type="checkbox"/>
					<input type="checkbox"/>	<input type="checkbox"/>

Attach Sch. B if required.  <b>Standard Deduction for—</b> • Single or Married filing separately, \$12,550 • Married filing jointly or Qualifying widow(er), \$25,100 • Head of household, \$18,800 • If you checked any box under <i>Standard Deduction</i> , see instructions.	<b>1</b>	Wages, salaries, tips, etc. Attach Form(s) W-2 . . . . .	<b>1</b>	
	<b>2a</b>	Tax-exempt interest . . . . .	<b>2a</b>	
	<b>3a</b>	Qualified dividends . . . . .	<b>3a</b>	
	<b>4a</b>	IRA distributions . . . . .	<b>4a</b>	
	<b>5a</b>	Pensions and annuities . . . . .	<b>5a</b>	38,520
	<b>6a</b>	Social security benefits . . . . .	<b>6a</b>	
	<b>7</b>	Capital gain or (loss). Attach Schedule D if required. If not required, check here . . . . . ▶ <input type="checkbox"/>	<b>7</b>	4885
	<b>8</b>	Other income from Schedule 1, line 10 . . . . .	<b>8</b>	15,997
	<b>9</b>	Add lines 1, 2b, 3b, 4b, 5b, 6b, 7, and 8. This is your <b>total income</b> . . . . . ▶	<b>9</b>	46,732
	<b>10</b>	Adjustments to income from Schedule 1, line 26 . . . . .	<b>10</b>	719
	<b>11</b>	Subtract line 10 from line 9. This is your <b>adjusted gross income</b> . . . . . ▶	<b>11</b>	46,013
	<b>12a</b>	<b>Standard deduction or itemized deductions</b> (from Schedule A) . . . . .	<b>12a</b>	20,500
	<b>b</b>	Charitable contributions if you take the standard deduction (see instructions)	<b>12b</b>	
	<b>c</b>	Add lines 12a and 12b . . . . .	<b>12c</b>	20,500
	<b>13</b>	Qualified business income deduction from Form 8995 or Form 8995-A . . . . .	<b>13</b>	0
<b>14</b>	Add lines 12c and 13 . . . . .	<b>14</b>	20,500	
<b>15</b>	<b>Taxable income.</b> Subtract line 14 from line 11. If zero or less, enter -0- . . . . .	<b>15</b>	25,513	

<b>16</b>	<b>Tax</b> (see instructions). Check if any from Form(s): <b>1</b> <input type="checkbox"/> 8814 <b>2</b> <input type="checkbox"/> 4972 <b>3</b> <input type="checkbox"/> _____	<b>16</b>	2,808
<b>17</b>	Amount from Schedule 2, line 3	<b>17</b>	0
<b>18</b>	Add lines 16 and 17	<b>18</b>	2,808
<b>19</b>	Nonrefundable child tax credit or credit for other dependents from Schedule 8812	<b>19</b>	500
<b>20</b>	Amount from Schedule 3, line 8	<b>20</b>	0
<b>21</b>	Add lines 19 and 20	<b>21</b>	500
<b>22</b>	Subtract line 21 from line 18. If zero or less, enter -0-	<b>22</b>	2,308
<b>23</b>	Other taxes, including self-employment tax, from Schedule 2, line 21	<b>23</b>	1,437
<b>24</b>	Add lines 22 and 23. This is your <b>total tax</b>	<b>24</b>	3,745
<b>25</b>	Federal income tax withheld from:		
<b>a</b>	Form(s) W-2	<b>25a</b>	
<b>b</b>	Form(s) 1099	<b>25b</b>	2,500
<b>c</b>	Other forms (see instructions)	<b>25c</b>	
<b>d</b>	Add lines 25a through 25c	<b>25d</b>	2,500
<b>26</b>	2021 estimated tax payments and amount applied from 2020 return	<b>26</b>	0
<b>27a</b>	Earned income credit (EIC) Check here if you were born after January 1, 1998, and before January 2, 2004, and you satisfy all the other requirements for taxpayers who are at least age 18, to claim the EIC. See instructions <input type="checkbox"/>	<b>27a</b>	0
<b>b</b>	Nontaxable combat pay election	<b>27b</b>	
<b>c</b>	Prior year (2019) earned income	<b>27c</b>	
<b>28</b>	Refundable child tax credit or additional child tax credit from Schedule 8812	<b>28</b>	
<b>29</b>	American opportunity credit from Form 8863, line 8	<b>29</b>	
<b>30</b>	Recovery rebate credit. See instructions	<b>30</b>	
<b>31</b>	Amount from Schedule 3, line 15	<b>31</b>	
<b>32</b>	Add lines 27a and 28 through 31. These are your <b>total other payments and refundable credits</b>	<b>32</b>	0
<b>33</b>	Add lines 25d, 26, and 32. These are your <b>total payments</b>	<b>33</b>	2,500
<b>Refund</b>	<b>34</b> If line 33 is more than line 24, subtract line 24 from line 33. This is the amount you <b>overpaid</b>	<b>34</b>	
<b>35a</b>	Amount of line 34 you want <b>refunded to you</b> . If Form 8888 is attached, check here <input type="checkbox"/>	<b>35a</b>	
Direct deposit? See instructions.	<b>b</b> Routing number: _____ <b>c</b> Type: <input type="checkbox"/> Checking <input type="checkbox"/> Savings		
	<b>d</b> Account number: _____		
	<b>36</b> Amount of line 34 you want <b>applied to your 2022 estimated tax</b>	<b>36</b>	
<b>Amount You Owe</b>	<b>37</b> <b>Amount you owe</b> . Subtract line 33 from line 24. For details on how to pay, see instructions	<b>37</b>	1,245
	<b>38</b> Estimated tax penalty (see instructions)	<b>38</b>	

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

**Third Party Designee** Do you want to allow another person to discuss this return with the IRS? See instructions  **Yes**. Complete below.  **No**

Designee's name  Phone no.  Personal identification number (PIN)

**Sign Here** Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Your signature	Date	Your occupation	If the IRS sent you an Identity Protection PIN, enter it here (see inst.) <input type="text"/>
Spouse's signature. If a joint return, <b>both</b> must sign.	Date	Spouse's occupation	If the IRS sent your spouse an Identity Protection PIN, enter it here (see inst.) <input type="text"/>
Phone no. <input type="text"/>	Email address <input type="text"/>		

**Paid Preparer Use Only**

Preparer's name	Preparer's signature	Date	PTIN	Check if: <input type="checkbox"/> Self-employed
Firm's name <input type="text"/>	Firm's address <input type="text"/>			Phone no. <input type="text"/>
Firm's EIN <input type="text"/>				

(Rev. July 2021)

► Use this revision to amend 2019 or later tax returns.  
 ► Go to [www.irs.gov/Form1040X](http://www.irs.gov/Form1040X) for instructions and the latest information.

**This return is for calendar year** (enter year) 2021 **or fiscal year** (enter month and year ended)

Your first name and middle initial <u>Lynette</u>	Last name <u>Heather</u>	Your social security number <u>4 0 0   0 0   1 0 3 1</u>
If joint return, spouse's first name and middle initial	Last name	Spouse's social security number
Current home address (number and street). If you have a P.O. box, see instructions. <u>2525 Juniper St.</u>		Apt. no.
City, town or post office, state, and ZIP code. If you have a foreign address, also complete spaces below. See instructions. <u>Paul, ID 83347</u>		
Foreign country name	Foreign province/state/county	Foreign postal code

**Amended return filing status.** You must check one box even if you are not changing your filing status. **Caution:** In general, you can't change your filing status from married filing jointly to married filing separately after the return due date.

- Single    Married filing jointly    Married filing separately (MFS)    Head of household (HOH)    Qualifying widow(er) (QW)

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 ►

Enter on lines 1 through 23, columns A through C, the amounts for the return year entered above.  
 Use Part III on page 2 to explain any changes.

	A. Original amount reported or as previously adjusted (see instructions)	B. Net change—amount of increase or (decrease)—explain in Part III	C. Correct amount
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**Income and Deductions**

<b>1</b> Adjusted gross income. If a net operating loss (NOL) carryback is included, check here . . . . . ► <input type="checkbox"/>	<b>1</b>	42,645	3,368	
<b>2</b> Itemized deductions or standard deduction . . . . .	<b>2</b>	14,250	6,250	
<b>3</b> Subtract line 2 from line 1 . . . . .	<b>3</b>	28,395	-2,882	
<b>4a</b> Reserved for future use . . . . .	<b>4a</b>			
<b>b</b> Qualified business income deduction . . . . .	<b>4b</b>			0
<b>5</b> Taxable income. Subtract line 4b from line 3. If the result is zero or less, enter -0- . . . . .	<b>5</b>	28,395	-2,882	

**Tax Liability**

<b>6</b> Tax. Enter method(s) used to figure tax (see instructions): <u>QDCGTW</u>	<b>6</b>	2,656	152	
<b>7</b> Nonrefundable credits. If a general business credit carryback is included, check here . . . . . ► <input type="checkbox"/>	<b>7</b>	0	0	0
<b>8</b> Subtract line 7 from line 6. If the result is zero or less, enter -0- . . . . .	<b>8</b>	2,656	-348	
<b>9</b> Reserved for future use . . . . .	<b>9</b>			
<b>10</b> Other taxes . . . . .	<b>10</b>	925	512	
<b>11</b> Total tax. Add lines 8 and 10 . . . . .	<b>11</b>	3,581	164	

**Payments**

<b>12</b> Federal income tax withheld and excess social security and tier 1 RRTA tax withheld. (If changing, see instructions.) . . . . .	<b>12</b>	2,500	0	
<b>13</b> Estimated tax payments, including amount applied from prior year's return . . . . .	<b>13</b>	0	0	0
<b>14</b> Earned income credit (EIC) . . . . .	<b>14</b>	0	0	0
<b>15</b> Refundable credits from: <input type="checkbox"/> Schedule 8812 Form(s) <input type="checkbox"/> 2439 <input type="checkbox"/> 4136 <input type="checkbox"/> 8863 <input type="checkbox"/> 8885 <input type="checkbox"/> 8962 or <input type="checkbox"/> other (specify): . . . . .	<b>15</b>	0	0	0
<b>16</b> Total amount paid with request for extension of time to file, tax paid with original return, and additional tax paid after return was filed . . . . .	<b>16</b>			1081
<b>17</b> Total payments. Add lines 12 through 15, column C, and line 16 . . . . .	<b>17</b>			3,581

**Refund or Amount You Owe**

<b>18</b> Overpayment, if any, as shown on original return or as previously adjusted by the IRS . . . . .	<b>18</b>			0
<b>19</b> Subtract line 18 from line 17. (If less than zero, see instructions.) . . . . .	<b>19</b>			3,581
<b>20</b> Amount you owe. If line 11, column C, is more than line 19, enter the difference . . . . .	<b>20</b>			164
<b>21</b> If line 11, column C, is less than line 19, enter the difference. This is the amount overpaid on this return . . . . .	<b>21</b>			
<b>22</b> Amount of line 21 you want refunded to you . . . . .	<b>22</b>			
<b>23</b> Amount of line 21 you want applied to your (enter year):	<b>23</b>	estimated tax		

Complete and sign this form on page 2.

**Part I Dependents**

Complete this part to change any information relating to your dependents. This would include a change in the number of dependents. Enter the information for the return year entered at the top of page 1.

		A. Original number of dependents reported or as previously adjusted	B. Net change – amount of increase or (decrease)	C. Correct number
<b>24</b>	Reserved for future use . . . . .	<b>24</b>		
<b>25</b>	Your dependent children who lived with you . . . . .	<b>25</b>	0	1
<b>26</b>	Your dependent children who didn't live with you due to divorce or separation . . . . .	<b>26</b>		
<b>27</b>	Other dependents . . . . .	<b>27</b>	0	0
<b>28</b>	Reserved for future use . . . . .	<b>28</b>		
<b>29</b>	Reserved for future use . . . . .	<b>29</b>		
<b>30</b>	List <b>ALL</b> dependents (children and others) claimed on this amended return.			

**Dependents** (see instructions):

If more than four dependents, see instructions and check here ▶ <input type="checkbox"/>	(a) First name	Last name	(b) Social security number	(c) Relationship to you	(d) <input checked="" type="checkbox"/> if qualifies for (see instructions):	
					Child tax credit	Credit for other dependents
	Justin	Heather	400-00-4242	Son	<input type="checkbox"/>	<input checked="" type="checkbox"/>
					<input type="checkbox"/>	<input type="checkbox"/>
					<input type="checkbox"/>	<input type="checkbox"/>
					<input type="checkbox"/>	<input type="checkbox"/>

**Part II Presidential Election Campaign Fund** (for the return year entered at the top of page 1)

Checking below won't increase your tax or reduce your refund.

- Check here if you didn't previously want \$3 to go to the fund, but now do.
- Check here if this is a joint return and your spouse did not previously want \$3 to go to the fund, but now does.

**Part III Explanation of Changes.** In the space provided below, tell us why you are filing Form 1040-X.

▶ Attach any supporting documents and new or changed forms and schedules.

Increased farming profit on Schedule F. Added a dependent, changed filing status to head of household, and claimed credit for other dependents.

<b>Sign Here</b>	<b>Remember to keep a copy of this form for your records.</b>				
	Under penalties of perjury, I declare that I have filed an original return, and that I have examined this amended return, including accompanying schedules and statements, and to the best of my knowledge and belief, this amended return is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information about which the preparer has any knowledge.				
	▶ _____ Your signature		_____ Date	_____ Your occupation	
	▶ _____ Spouse's signature. If a joint return, <b>both</b> must sign.		_____ Date	_____ Spouse's occupation	
<b>Paid Preparer Use Only</b>	Print/Type preparer's name		Preparer's signature		Date
	Firm's name ▶		Check <input type="checkbox"/> if self-employed		PTIN
	Firm's address ▶		Firm's EIN ▶		Phone no.

CORRECTED (if checked)

PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no.  Primrose Retirement Fund 1231 Juniper St. Paul, ID 83347		<b>1</b> Gross distribution \$ 38,520		OMB No. 1545-0119  <b>2021</b>		<b>Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc.</b>
		<b>2a</b> Taxable amount \$ 25,850		Form <b>1099-R</b>		
PAYER'S TIN  00-0000009		RECIPIENT'S TIN  400-00-1031		<b>2b</b> Taxable amount not determined <input type="checkbox"/> Total distribution <input type="checkbox"/>		<b>Copy B</b> <b>Report this income on your federal tax return. If this form shows federal income tax withheld in box 4, attach this copy to your return.</b>  This information is being furnished to the IRS.
RECIPIENT'S name  Lynette Heather Street address (including apt. no.)  2525 Juniper St. City or town, state or province, country, and ZIP or foreign postal code Paul, ID 83347		<b>3</b> Capital gain (included in box 2a) \$		<b>4</b> Federal income tax withheld \$ 2,500		
		<b>5</b> Employee contributions/ Designated Roth contributions or insurance premiums \$		<b>6</b> Net unrealized appreciation in employer's securities \$		
		<b>7</b> Distribution code(s) 7		<b>8</b> Other \$ %		
		<b>9a</b> Your percentage of total distribution %		<b>9b</b> Total employee contributions \$		
<b>10</b> Amount allocable to IRR within 5 years \$	<b>11</b> 1st year of desig. Roth contrib.	<b>12</b> FATCA filing requirement <input type="checkbox"/>	<b>14</b> State tax withheld \$	<b>15</b> State/Payer's state no.	<b>16</b> State distribution \$	
Account number (see instructions)		<b>13</b> Date of payment	<b>17</b> Local tax withheld \$	<b>18</b> Name of locality	<b>19</b> Local distribution \$	

**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  
Lynette Heather

Your social security number  
400-00-1031

**Part I Additional Income**

<b>1</b>	Taxable refunds, credits, or offsets of state and local income taxes . . . . .	<b>1</b>	288
<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>	
<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>	5,535
<b>6</b>	Farm income or (loss). Attach Schedule F . . . . .	<b>6</b>	10,174
<b>7</b>	Unemployment compensation . . . . .	<b>7</b>	
<b>8</b>	Other income:		
<b>a</b>	Net operating loss . . . . .	<b>8a</b>	( )
<b>b</b>	Gambling income . . . . .	<b>8b</b>	
<b>c</b>	Cancellation of debt . . . . .	<b>8c</b>	
<b>d</b>	Foreign earned income exclusion from Form 2555 . . . . .	<b>8d</b>	( )
<b>e</b>	Taxable Health Savings Account distribution . . . . .	<b>8e</b>	
<b>f</b>	Alaska Permanent Fund dividends . . . . .	<b>8f</b>	
<b>g</b>	Jury duty pay . . . . .	<b>8g</b>	
<b>h</b>	Prizes and awards . . . . .	<b>8h</b>	
<b>i</b>	Activity not engaged in for profit income . . . . .	<b>8i</b>	
<b>j</b>	Stock options . . . . .	<b>8j</b>	
<b>k</b>	Income from the rental of personal property if you engaged in the rental for profit but were not in the business of renting such property . . . . .	<b>8k</b>	
<b>l</b>	Olympic and Paralympic medals and USOC prize money (see instructions) . . . . .	<b>8l</b>	
<b>m</b>	Section 951(a) inclusion (see instructions) . . . . .	<b>8m</b>	
<b>n</b>	Section 951A(a) inclusion (see instructions) . . . . .	<b>8n</b>	
<b>o</b>	Section 461(l) excess business loss adjustment . . . . .	<b>8o</b>	
<b>p</b>	Taxable distributions from an ABLE account (see instructions) . . . . .	<b>8p</b>	
<b>z</b>	Other income. List type and amount ▶ _____	<b>8z</b>	
<b>9</b>	Total other income. Add lines 8a through 8z . . . . .	<b>9</b>	
<b>10</b>	Combine lines 1 through 7 and 9. Enter here and on Form 1040, 1040-SR, or 1040-NR, line 8 . . . . .	<b>10</b>	15,997

**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>	719
<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>	719



**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  
*Lynette Heather*

**Your social security number**  
400-00-1031

**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>
<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)*

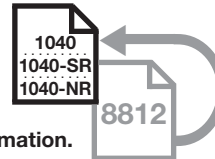
**Part II Other Taxes** *(continued)*

<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 8812**  
**(Form 1040)**

**Credits for Qualifying Children and Other Dependents**

OMB No. 1545-0074



**2021**

Department of the Treasury  
Internal Revenue Service (99)

▶ 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.

Attachment  
Sequence No. **47**

Name(s) shown on return

Lynette Heather

Your social security number

400-00-1031

**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>	46,013
<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>	46,013
<b>3</b>	Add lines 1 and 2d	<b>3</b>	
<b>4a</b>	Number of qualifying children under age 18 with the required social security number	<b>4a</b>	0
<b>b</b>	Number of children included on line 4a who were under age 6 at the end of 2021	<b>4b</b>	0
<b>c</b>	Subtract line 4b from line 4a	<b>4c</b>	0
<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>	0
<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>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>6</b>	1
<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>	200,000
<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>	199,500
<b>11</b>	Multiply line 10 by 5% (0.05)	<b>11</b>	9,975
<b>12</b>	Subtract line 11 from line 8. If zero or less, enter -0-	<b>12</b>	9,475
<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) have a principal place of abode in the United States for more than half of 2021 <input checked="" type="checkbox"/> <b>B</b> Check here if you (or your spouse if married filing jointly) are a bona fide resident of Puerto Rico for 2021 <input checked="" type="checkbox"/>		

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

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

<b>14a</b>	Enter the smaller of line 7 or line 12	<b>14a</b>	500
<b>b</b>	Subtract line 14a from line 12	<b>14b</b>	8,975
<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>	2808
<b>d</b>	Enter the smaller of line 14a or line 14c	<b>14d</b>	500
<b>e</b>	Add lines 14b and 14d	<b>14e</b>	9,475
<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 <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>	8975
<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>	500
<b>h</b>	Enter the smaller of line 14d or line 14g. <b>This is your credit for other dependents. Enter this amount on line 19 of your Form 1040, 1040-SR, or 1040-NR</b>	<b>14h</b>	500
<b>i</b>	Subtract line 14h from line 14g. <b>This is your refundable child tax credit. Enter this amount on line 28 of your Form 1040, 1040-SR, or 1040-NR</b>	<b>14i</b>	

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

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

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

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

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

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

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

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

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

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

<b>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>	

**SCHEDULE D**  
**(Form 1040)**

**Capital Gains and Losses**

OMB No. 1545-0074

**2021**

Attachment  
Sequence No. **12**

Department of the Treasury  
Internal Revenue Service (99)

▶ **Attach to Form 1040, 1040-SR, or 1040-NR.**  
▶ **Go to [www.irs.gov/ScheduleD](http://www.irs.gov/ScheduleD) for instructions and the latest information.**  
▶ **Use Form 8949 to list your transactions for lines 1b, 2, 3, 8b, 9, and 10.**

Name(s) shown on return

Lynette Heather

Your social security number

400-00-1031

Did you dispose of any investment(s) in a qualified opportunity fund during the tax year?  **Yes**  **No**  
If "Yes," attach Form 8949 and see its instructions for additional requirements for reporting your gain or loss.

**Part I Short-Term Capital Gains and Losses—Generally Assets Held One Year or Less** (see instructions)

See instructions for how to figure the amounts to enter on the lines below.  
This form may be easier to complete if you round off cents to whole dollars.

	(d) Proceeds (sales price)	(e) Cost (or other basis)	(g) Adjustments to gain or loss from Form(s) 8949, Part I, line 2, column (g)	(h) <b>Gain or (loss)</b> Subtract column (e) from column (d) and combine the result with column (g)
<b>1a</b> Totals for all short-term transactions reported on Form 1099-B for which basis was reported to the IRS and for which you have no adjustments (see instructions). However, if you choose to report all these transactions on Form 8949, leave this line blank and go to line 1b . . . . .	9,200	6,420		2,780
<b>1b</b> Totals for all transactions reported on Form(s) 8949 with <b>Box A</b> checked . . . . .				
<b>2</b> Totals for all transactions reported on Form(s) 8949 with <b>Box B</b> checked . . . . .				
<b>3</b> Totals for all transactions reported on Form(s) 8949 with <b>Box C</b> checked . . . . .				
<b>4</b> Short-term gain from Form 6252 and short-term gain or (loss) from Forms 4684, 6781, and 8824 . . . . .				<b>4</b>
<b>5</b> Net short-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1 . . . . .				<b>5</b>
<b>6</b> Short-term capital loss carryover. Enter the amount, if any, from line 8 of your <b>Capital Loss Carryover Worksheet</b> in the instructions . . . . .				<b>6</b> ( )
<b>7 Net short-term capital gain or (loss).</b> Combine lines 1a through 6 in column (h). If you have any long-term capital gains or losses, go to Part II below. Otherwise, go to Part III on the back . . . . .				<b>7</b> 2,780

**Part II Long-Term Capital Gains and Losses—Generally Assets Held More Than One Year** (see instructions)

See instructions for how to figure the amounts to enter on the lines below.  
This form may be easier to complete if you round off cents to whole dollars.

	(d) Proceeds (sales price)	(e) Cost (or other basis)	(g) Adjustments to gain or loss from Form(s) 8949, Part II, line 2, column (g)	(h) <b>Gain or (loss)</b> Subtract column (e) from column (d) and combine the result with column (g)
<b>8a</b> Totals for all long-term transactions reported on Form 1099-B for which basis was reported to the IRS and for which you have no adjustments (see instructions). However, if you choose to report all these transactions on Form 8949, leave this line blank and go to line 8b . . . . .	7,200	5,095		2,105
<b>8b</b> Totals for all transactions reported on Form(s) 8949 with <b>Box D</b> checked . . . . .				
<b>9</b> Totals for all transactions reported on Form(s) 8949 with <b>Box E</b> checked . . . . .				
<b>10</b> Totals for all transactions reported on Form(s) 8949 with <b>Box F</b> checked . . . . .				
<b>11</b> Gain from Form 4797, Part I; long-term gain from Forms 2439 and 6252; and long-term gain or (loss) from Forms 4684, 6781, and 8824 . . . . .				<b>11</b>
<b>12</b> Net long-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1 . . . . .				<b>12</b>
<b>13</b> Capital gain distributions. See the instructions . . . . .				<b>13</b>
<b>14</b> Long-term capital loss carryover. Enter the amount, if any, from line 13 of your <b>Capital Loss Carryover Worksheet</b> in the instructions . . . . .				<b>14</b> ( )
<b>15 Net long-term capital gain or (loss).</b> Combine lines 8a through 14 in column (h). Then, go to Part III on the back . . . . .				<b>15</b> 2,105

**Part III Summary**

**16** Combine lines 7 and 15 and enter the result . . . . . **16** 4,885

- If line 16 is a **gain**, enter the amount from line 16 on Form 1040, 1040-SR, or 1040-NR, line 7. Then, go to line 17 below.
- If line 16 is a **loss**, skip lines 17 through 20 below. Then, go to line 21. Also be sure to complete line 22.
- If line 16 is **zero**, skip lines 17 through 21 below and enter -0- on Form 1040, 1040-SR, or 1040-NR, line 7. Then, go to line 22.

**17** Are lines 15 and 16 **both** gains?  
 **Yes.** Go to line 18.  
 **No.** Skip lines 18 through 21, and go to line 22.

**18** If you are required to complete the **28% Rate Gain Worksheet** (see instructions), enter the amount, if any, from line 7 of that worksheet . . . . . **18** 0

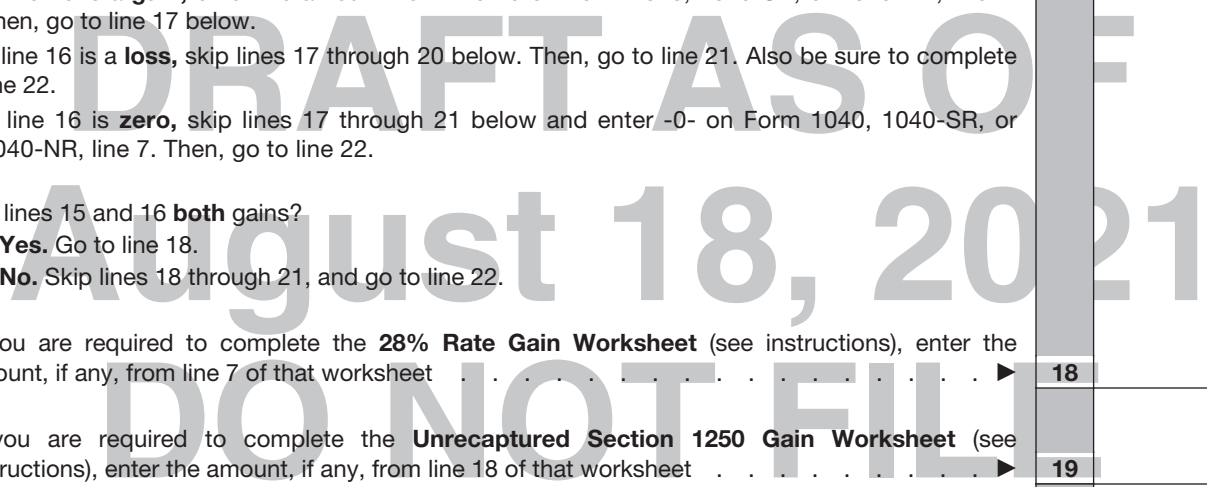
**19** If you are required to complete the **Unrecaptured Section 1250 Gain Worksheet** (see instructions), enter the amount, if any, from line 18 of that worksheet . . . . . **19** 0

**20** Are lines 18 and 19 both zero or blank and are you not filing Form 4952?  
 **Yes.** Complete the **Qualified Dividends and Capital Gain Tax Worksheet** in the instructions for Forms 1040 and 1040-SR, line 16. **Don't** complete lines 21 and 22 below.  
 **No.** Complete the **Schedule D Tax Worksheet** in the instructions. **Don't** complete lines 21 and 22 below.

**21** If line 16 is a loss, enter here and on Form 1040, 1040-SR, or 1040-NR, line 7, the **smaller** of:  
 • The loss on line 16; or  
 • (\$3,000), or if married filing separately, (\$1,500) } . . . . . **21** ( )

**Note:** When figuring which amount is smaller, treat both amounts as positive numbers.

**22** Do you have qualified dividends on Form 1040, 1040-SR, or 1040-NR, line 3a?  
 **Yes.** Complete the **Qualified Dividends and Capital Gain Tax Worksheet** in the instructions for Forms 1040 and 1040-SR, line 16.  
 **No.** Complete the rest of Form 1040, 1040-SR, or 1040-NR.





**SCHEDULE E  
(Form 1040)**

**Supplemental Income and Loss**

OMB No. 1545-0074

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

**2021**

Department of the Treasury  
Internal Revenue Service (99)

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

Attachment  
Sequence No. **13**

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

Name(s) shown on return

Your social security number

Lynette Heather

400-00-1031

**Part I** **Income or Loss From Rental Real Estate and Royalties** Note: If you are in the business of renting personal property, use **Schedule C**. See instructions. If you are an individual, report farm rental income or loss from **Form 4835** on page 2, line 40.

- A** Did you make any payments in 2021 that would require you to file Form(s) 1099? See instructions . . . . .  **Yes**  **No**  
**B** If "Yes," did you or will you file required Form(s) 1099? . . . . .  **Yes**  **No**

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

**Type of Property:**

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

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



Name(s) shown on return. Do not enter name and social security number if shown on other side.

Your social security number

Lynette Heather

400-00-1031

Caution: The IRS compares amounts reported on your tax return with amounts shown on Schedule(s) K-1.

Part II Income or Loss From Partnerships and S Corporations - Note: If you report a loss, receive a distribution, dispose of stock, or receive a loan repayment from an S corporation, you must check the box in column (e) on line 28 and attach the required basis computation. If you report a loss from an at-risk activity for which any amount is not at risk, you must check the box in column (f) on line 28 and attach Form 6198. See instructions.

27 Are you reporting any loss not allowed in a prior year due to the at-risk or basis limitations, a prior year unallowed loss from a passive activity (if that loss was not reported on Form 8582), or unreimbursed partnership expenses? If you answered "Yes," see instructions before completing this section . . . . . Yes No

Table with 6 columns: (a) Name, (b) Enter P for partnership; S for S corporation, (c) Check if foreign partnership, (d) Employer identification number, (e) Check if basis computation is required, (f) Check if any amount is not at risk. Rows A, B, C, D.

Table with 5 columns: (g) Passive loss allowed, (h) Passive income from Schedule K-1, (i) Nonpassive loss allowed, (j) Section 179 expense deduction from Form 4562, (k) Nonpassive income from Schedule K-1. Rows A, B, C, D, 29a Totals, 29b Totals, 30, 31, 32.

Part III Income or Loss From Estates and Trusts

Table with 2 columns: (a) Name, (b) Employer identification number. Rows A, B.

Table with 4 columns: (c) Passive deduction or loss allowed, (d) Passive income from Schedule K-1, (e) Deduction or loss from Schedule K-1, (f) Other income from Schedule K-1. Rows A, B, 34a Totals, 34b Totals, 35, 36, 37.

Part IV Income or Loss From Real Estate Mortgage Investment Conduits (REMICs) - Residual Holder

Table with 5 columns: (a) Name, (b) Employer identification number, (c) Excess inclusion from Schedules Q, line 2c, (d) Taxable income (net loss) from Schedules Q, line 1b, (e) Income from Schedules Q, line 3b. Rows 38, 39.

Part V Summary

Summary table with 2 columns: Description, Amount. Rows 40, 41, 42, 43.

**SCHEDULE F  
(Form 1040)**

Department of the Treasury  
Internal Revenue Service (99)

**Profit or Loss From Farming**

▶ Attach to Form 1040, Form 1040-SR, Form 1040-NR, Form 1041, or Form 1065.  
▶ Go to [www.irs.gov/ScheduleF](http://www.irs.gov/ScheduleF) for instructions and the latest information.

OMB No. 1545-0074

**2021**  
Attachment  
Sequence No. **14**

Name of proprietor <b>Lynette Heather</b>		Social security number (SSN) <b>400-00-1031</b>	
<b>A</b> Principal crop or activity <b>Flower Plants</b>	<b>B</b> Enter code from Part IV <b>1 1 1 4 0 0</b>	<b>C</b> Accounting method: <input checked="" type="checkbox"/> Cash <input type="checkbox"/> Accrual	<b>D</b> Employer ID number (EIN) (see instr.)
<b>E</b> Did you "materially participate" in the operation of this business during 2021? If "No," see instructions for limit on passive losses <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No		<b>F</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>G</b> If "Yes," did you or will you file required Form(s) 1099? <input type="checkbox"/> Yes <input type="checkbox"/> No			

**Part I Farm Income—Cash Method.** Complete Parts I and II. (Accrual method. Complete Parts II and III, and Part I, line 9.)

<b>1a</b> Sales of purchased livestock and other resale items (see instructions)	<b>1a</b>	<b>14,624</b>	
<b>b</b> Cost or other basis of purchased livestock or other items reported on line 1a	<b>1b</b>		
<b>c</b> Subtract line 1b from line 1a			<b>1c</b>
<b>2</b> Sales of livestock, produce, grains, and other products you raised			<b>2</b>
<b>3a</b> Cooperative distributions (Form(s) 1099-PATR)	<b>3a</b>		<b>3b</b> Taxable amount
<b>4a</b> Agricultural program payments (see instructions)	<b>4a</b>		<b>4b</b> Taxable amount
<b>5a</b> Commodity Credit Corporation (CCC) loans reported under election			<b>5a</b>
<b>b</b> CCC loans forfeited	<b>5b</b>		<b>5c</b> Taxable amount
<b>6</b> Crop insurance proceeds and federal crop disaster payments (see instructions):			
<b>a</b> Amount received in 2021	<b>6a</b>		<b>6b</b> Taxable amount
<b>c</b> If election to defer to 2022 is attached, check here <input type="checkbox"/>			<b>6d</b> Amount deferred from 2020
<b>7</b> Custom hire (machine work) income			<b>7</b>
<b>8</b> Other income, including federal and state gasoline or fuel tax credit or refund (see instructions)			<b>8</b>
<b>9</b> <b>Gross income.</b> Add amounts in the right column (lines 1c, 2, 3b, 4b, 5a, 5c, 6b, 6d, 7, and 8). If you use the accrual method, enter the amount from Part III, line 50. See instructions			<b>9</b>

**Part II Farm Expenses—Cash and Accrual Method.** Do not include personal or living expenses. See instructions.

<b>10</b> Car and truck expenses (see instructions). Also attach <b>Form 4562</b>	<b>10</b>		<b>23</b> Pension and profit-sharing plans	<b>23</b>	
<b>11</b> Chemicals	<b>11</b>	<b>125</b>	<b>24</b> Rent or lease (see instructions):		
<b>12</b> Conservation expenses (see instructions)	<b>12</b>		<b>a</b> Vehicles, machinery, equipment	<b>24a</b>	
<b>13</b> Custom hire (machine work)	<b>13</b>		<b>b</b> Other (land, animals, etc.)	<b>24b</b>	
<b>14</b> Depreciation and section 179 expense (see instructions)	<b>14</b>		<b>25</b> Repairs and maintenance	<b>25</b>	
<b>15</b> Employee benefit programs other than on line 23	<b>15</b>		<b>26</b> Seeds and plants	<b>26</b>	<b>975</b>
<b>16</b> Feed	<b>16</b>	<b>380</b>	<b>27</b> Storage and warehousing	<b>27</b>	
<b>17</b> Fertilizers and lime	<b>17</b>	<b>420</b>	<b>28</b> Supplies	<b>28</b>	
<b>18</b> Freight and trucking	<b>18</b>		<b>29</b> Taxes	<b>29</b>	<b>250</b>
<b>19</b> Gasoline, fuel, and oil	<b>19</b>	<b>850</b>	<b>30</b> Utilities	<b>30</b>	<b>250</b>
<b>20</b> Insurance (other than health)	<b>20</b>	<b>1,200</b>	<b>31</b> Veterinary, breeding, and medicine	<b>31</b>	
<b>21</b> Interest (see instructions):			<b>32</b> Other expenses (specify):		
<b>a</b> Mortgage (paid to banks, etc.)	<b>21a</b>		<b>a</b> -----	<b>32a</b>	
<b>b</b> Other	<b>21b</b>		<b>b</b> -----	<b>32b</b>	
<b>22</b> Labor hired (less employment credits)	<b>22</b>		<b>c</b> -----	<b>32c</b>	
			<b>d</b> -----	<b>32d</b>	
			<b>e</b> -----	<b>32e</b>	
			<b>f</b> -----	<b>32f</b>	
<b>33</b> <b>Total expenses.</b> Add lines 10 through 32f. If line 32f is negative, see instructions				<b>33</b>	<b>4,450</b>
<b>34</b> <b>Net farm profit or (loss).</b> Subtract line 33 from line 9				<b>34</b>	<b>10,174</b>
If a profit, stop here and see instructions for where to report. If a loss, complete line 36.					
<b>35</b> Reserved for future use.					
<b>36</b> Check the box that describes your investment in this activity and see instructions for where to report your loss:					
<b>a</b> <input type="checkbox"/> All investment is at risk.	<b>b</b> <input type="checkbox"/> Some investment is not at risk.				

For Paperwork Reduction Act Notice, see the separate instructions.

Cat. No. 11346H

Schedule F (Form 1040) 2021

**Part III Farm Income—Accrual Method** (see instructions)

<b>37</b>	Sales of livestock, produce, grains, and other products (see instructions)		<b>37</b>	
<b>38a</b>	Cooperative distributions (Form(s) 1099-PATR)	<b>38a</b>   _____	<b>38b</b> Taxable amount	
<b>39a</b>	Agricultural program payments	<b>39a</b>   _____	<b>39b</b> Taxable amount	
<b>40</b>	Commodity Credit Corporation (CCC) loans:			
<b>a</b>	CCC loans reported under election		<b>40a</b>	
<b>b</b>	CCC loans forfeited	<b>40b</b>   _____	<b>40c</b> Taxable amount	
<b>41</b>	Crop insurance proceeds		<b>41</b>	
<b>42</b>	Custom hire (machine work) income		<b>42</b>	
<b>43</b>	Other income (see instructions)		<b>43</b>	
<b>44</b>	Add amounts in the right column for lines 37 through 43 (lines 37, 38b, 39b, 40a, 40c, 41, 42, and 43)		<b>44</b>	
<b>45</b>	Inventory of livestock, produce, grains, and other products at beginning of the year. Do not include sales reported on Form 4797	<b>45</b>		
<b>46</b>		Cost of livestock, produce, grains, and other products purchased during the year		<b>46</b>
<b>47</b>		Add lines 45 and 46		<b>47</b>
<b>48</b>	Inventory of livestock, produce, grains, and other products at end of year	<b>48</b>		
<b>49</b>	Cost of livestock, produce, grains, and other products sold. Subtract line 48 from line 47*		<b>49</b>	
<b>50</b>	<b>Gross income.</b> Subtract line 49 from line 44. Enter the result here and on Part I, line 9		<b>50</b>	

\*If you use the unit-livestock-price method or the farm-price method of valuing inventory and the amount on line 48 is larger than the amount on line 47, subtract line 47 from line 48. Enter the result on line 49. Add lines 44 and 49. Enter the total on line 50 and on Part I, line 9.

**Part IV Principal Agricultural Activity Codes**



Do not file Schedule F (Form 1040) to report the following.

- Income from providing agricultural services such as soil preparation, veterinary, farm labor, horticultural services if your principal source of income is from providing such services. Instead, file Schedule C (Form 1040).
- Income from breeding, raising, or caring for dogs, cats, or other pet animals. Instead, file Schedule C (Form 1040).
- Income from managing a farm for a fee or on a contract basis. Instead, file Schedule C (Form 1040).
- Sales of livestock held for draft, breeding, sport, or dairy purposes. Instead, file Form 4797.

These codes for the Principal Agricultural Activity classify farms by their primary activity to facilitate the administration of the Internal Revenue Code. These six-digit codes are based on the North American Industry Classification System (NAICS).

Select the code that best identifies your primary farming activity and enter the six-digit number on line B.

**Crop Production**

- 111100 Oilseed and grain farming
- 111210 Vegetable and melon farming

- 111300 Fruit and tree nut farming
- 111400 Greenhouse, nursery, and floriculture production
- 111900 Other crop farming

**Animal Production**

- 112111 Beef cattle ranching and farming
- 112112 Cattle feedlots
- 112120 Dairy cattle and milk production
- 112210 Hog and pig farming
- 112300 Poultry and egg production
- 112400 Sheep and goat farming
- 112510 Aquaculture
- 112900 Other animal production

**Forestry and Logging**

- 113000 Forestry and logging (including forest nurseries and timber tracts)
- 113110 Timber tract operations
- 113210 Forest nurseries and gathering of forest products
- 113310 Logging

**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)

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

Lynette Heather

400-00-1031

**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**

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

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

**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**

**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**

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

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

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

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

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

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

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

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

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

**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**

**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.

**Farm Rental Income and Expenses**  
 (Crop and Livestock Shares (Not Cash) Received by Landowner (or Sub-Lessor))  
 (Income not subject to self-employment tax)

Department of the Treasury  
 Internal Revenue Service (99)

▶ **Attach to Form 1040, Form 1040-SR, or Form 1040-NR.**  
 ▶ **Go to [www.irs.gov/Form4835](http://www.irs.gov/Form4835) for the latest information.**

Name(s) shown on tax return  
 Lynette Heather

Your social security number  
 400-00-1031  
 Employer ID number (EIN), if any

**A** Did you actively participate in the operation of this farm during 2021? See instructions  Yes  No

**Part I Gross Farm Rental Income—Based on Production.** Include amounts converted to cash or the equivalent.

<b>1</b>	Income from production of livestock, produce, grains, and other crops	<b>1</b>	9,100
<b>2a</b>	Cooperative distributions (Form(s) 1099-PATR)	<b>2a</b>	0
<b>2b</b>	Taxable amount	<b>2b</b>	
<b>3a</b>	Agricultural program payments (see instructions)	<b>3a</b>	0
<b>3b</b>	Taxable amount	<b>3b</b>	
<b>4</b>	Commodity Credit Corporation (CCC) loans (see instructions):		
<b>a</b>	CCC loans reported under election	<b>4a</b>	0
<b>b</b>	CCC loans forfeited	<b>4b</b>	0
<b>4c</b>	Taxable amount	<b>4c</b>	
<b>5</b>	Crop insurance proceeds and federal crop disaster payments (see instructions):		
<b>a</b>	Amount received in 2021	<b>5a</b>	0
<b>5b</b>	Taxable amount	<b>5b</b>	
<b>c</b>	If election to defer to 2022 is attached, check here <input type="checkbox"/>	<b>5d</b>	Amount deferred from 2020
<b>5d</b>		<b>5d</b>	
<b>6</b>	Other income, including federal and state gasoline or fuel tax credit or refund (see instructions)	<b>6</b>	0
<b>7</b>	<b>Gross farm rental income.</b> Add amounts in the right column for lines 1 through 6. Enter the total here and on Schedule E (Form 1040), line 42	<b>7</b>	9,100

**Part II Expenses—Farm Rental Property.** Do not include personal or living expenses.

<b>8</b>	Car and truck expenses (see Schedule F (Form 1040) instructions). Also attach <b>Form 4562</b>	<b>8</b>		<b>21</b>	Pension and profit-sharing plans	<b>21</b>	
<b>9</b>	Chemicals	<b>9</b>	925	<b>22</b>	Rent or lease:		
<b>10</b>	Conservation expenses (see instructions)	<b>10</b>		<b>a</b>	Vehicles, machinery, and equipment (see instructions)	<b>22a</b>	
<b>11</b>	Custom hire (machine work)	<b>11</b>		<b>b</b>	Other (land, animals, etc.)	<b>22b</b>	
<b>12</b>	Depreciation and section 179 expense deduction not claimed elsewhere	<b>12</b>		<b>23</b>	Repairs and maintenance	<b>23</b>	
<b>13</b>	Employee benefit programs other than on line 21 (see Schedule F (Form 1040) instructions)	<b>13</b>		<b>24</b>	Seeds and plants	<b>24</b>	
<b>14</b>	Feed	<b>14</b>		<b>25</b>	Storage and warehousing	<b>25</b>	
<b>15</b>	Fertilizers and lime	<b>15</b>		<b>26</b>	Supplies	<b>26</b>	
<b>16</b>	Freight and trucking	<b>16</b>		<b>27</b>	Taxes	<b>27</b>	710
<b>17</b>	Gasoline, fuel, and oil	<b>17</b>	580	<b>28</b>	Utilities	<b>28</b>	
<b>18</b>	Insurance (other than health)	<b>18</b>	1,350	<b>29</b>	Veterinary, breeding, and medicine	<b>29</b>	
<b>19</b>	Interest (see instructions):			<b>30</b>	Other expenses (specify):		
<b>a</b>	Mortgage (paid to banks, etc.)	<b>19a</b>		<b>a</b>	-----	<b>30a</b>	
<b>b</b>	Other	<b>19b</b>		<b>b</b>	-----	<b>30b</b>	
<b>20</b>	Labor hired (less employment credits) (see Schedule F (Form 1040) instructions)	<b>20</b>		<b>c</b>	-----	<b>30c</b>	
				<b>d</b>	-----	<b>30d</b>	
				<b>e</b>	-----	<b>30e</b>	
				<b>f</b>	-----	<b>30f</b>	
				<b>g</b>	-----	<b>30g</b>	
<b>31</b>	<b>Total expenses.</b> Add lines 8 through 30g. See instructions	<b>31</b>	3,565				
<b>32</b>	<b>Net farm rental income or (loss).</b> Subtract line 31 from line 7. If the result is income, enter it here and on Schedule E (Form 1040), line 40. If the result is a loss, you <b>must</b> go to line 34. See instructions.	<b>32</b>	5,535				
<b>33</b>	Reserved for future use	<b>33</b>					
<b>34</b>	If line 32 is a loss, check the box that describes your investment in this activity. See instructions.	<b>34a</b>	<input type="checkbox"/> All investment is at risk.	<b>34b</b>	<input type="checkbox"/> Some investment is not at risk.		
<b>c</b>	You may have to complete <b>Form 8582</b> to determine your deductible loss, regardless of which box you checked. If you checked box 34b, you <b>must</b> complete <b>Form 6198</b> before going to Form 8582. In either case, enter the <b>deductible loss</b> here and on Schedule E (Form 1040), line 40. See instructions.	<b>34c</b>					



**Qualified Dividends and Capital Gain Tax Worksheet—Line 16**

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

1.	Enter the amount from Form 1040 or 1040-SR, line 15. However, if you are filing Form 2555 (relating to foreign earned income), enter the amount from line 3 of the Foreign Earned Income Tax Worksheet	1.	<u>32,019</u>	
2.	Enter the amount from Form 1040 or 1040-SR, line 3a*	2.	<u>0</u>	
3.	Are you filing Schedule D?*			
	<input type="checkbox"/> <b>Yes.</b> Enter the <b>smaller</b> of line 15 or 16 of Schedule D. If either line 15 or 16 is blank or a loss, enter -0-.	3.	<u>2,105</u>	}
	<input type="checkbox"/> <b>No.</b> Enter the amount from Form 1040 or 1040-SR, line 7.		<u>2,105</u>	
4.	Add lines 2 and 3	4.	<u>2,105</u>	
5.	Subtract line 4 from line 1. If zero or less, enter -0-	5.	<u>27,134</u>	
6.	Enter: \$40,000 if single or married filing separately, \$80,000 if married filing jointly or qualifying widow(er), \$53,600 if head of household.	6.	<u>40,000</u>	}
7.	Enter the smaller of line 1 or line 6		<u>32,019</u>	
8.	Enter the smaller of line 5 or line 7	8.	<u>27,134</u>	
9.	Subtract line 8 from line 7. This amount is taxed at 0%	9.	<u>4,885</u>	
10.	Enter the smaller of line 1 or line 4	10.	<u>4,885</u>	
11.	Enter the amount from line 9	11.	<u>4,885</u>	
12.	Subtract line 11 from line 10	12.	<u>0</u>	
13.	Enter: \$441,450 if single, \$248,300 if married filing separately, \$496,600 if married filing jointly or qualifying widow(er), \$469,050 if head of household.	13.	<u>441,450</u>	}
14.	Enter the smaller of line 1 or line 13		<u>32,019</u>	
15.	Add lines 5 and 9	15.	<u>32,019</u>	
16.	Subtract line 15 from line 14. If zero or less, enter -0-	16.	<u>0</u>	
17.	Enter the smaller of line 12 or line 16	17.	<u>0</u>	
18.	Multiply line 17 by 15% (0.15)	18.	<u>0</u>	
19.	Add lines 9 and 17	19.	<u>4,885</u>	
20.	Subtract line 19 from line 10	20.	<u>0</u>	
21.	Multiply line 20 by 20% (0.20)	21.	<u>0</u>	
22.	Figure the tax on the amount on line 5. If the amount on line 5 is less than \$100,000, use the Tax Table to figure the tax. If the amount on line 5 is \$100,000 or more, use the Tax Computation Worksheet	22.	<u>3,058</u>	
23.	Add lines 18, 21, and 22	23.	<u>3,058</u>	
24.	Figure the tax on the amount on line 1. If the amount on line 1 is less than \$100,000, use the Tax Table to figure the tax. If the amount on line 1 is \$100,000 or more, use the Tax Computation Worksheet	24.	<u>3,646</u>	
25.	<b>Tax on all taxable income.</b> Enter the <b>smaller</b> of line 23 or 24. Also include this amount on the entry space on Form 1040 or 1040-SR, line 16. If you are filing Form 2555, don't enter this amount on the entry space on Form 1040 or 1040-SR, line 16. Instead, enter it on line 4 of the Foreign Earned Income Tax Worksheet	25.	<u>3,058</u>	

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