

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 James P		Last name Flannery		Your social security number [REDACTED]	
If joint return, spouse's first name and middle initial		Last name		Spouse's social security number	
Home address (number and street). If you have a P.O. box, see instructions. [REDACTED]				Apt. no.	
City, town, or post office. If you have a foreign address, also complete spaces below. [REDACTED]				State [REDACTED]	
Foreign country name				Foreign postal code	
Foreign province/state/county				Foreign postal code	
Presidential Election Campaign Check here if you, or your spouse if filing jointly, want \$3 to go to this fund. Checking a box below will not change your tax or refund. <input type="checkbox"/> You <input type="checkbox"/> Spouse					

At any time during 2020, did you receive, sell, send, exchange, or otherwise acquire 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, 1956 ☐ Are blind **Spouse:** ☐ Was born before January 2, 1956 ☐ Is blind

(1) First name Last name		(2) Social security number	(3) Relationship to you	(4) Check if qualifies for (see instructions):	
				Child tax credit	Credit for other dependents
If more than four dependents, see instructions and check here ▶ <input type="checkbox"/>				<input type="checkbox"/>	<input 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.	1 Wages, salaries, tips, etc. Attach Form(s) W-2	1	
	2a Tax-exempt interest	2a	
	3a Qualified dividends	3a	
	4a IRA distributions	4a	
	5a Pensions and annuities	5a	
	6a Social security benefits	6a	
	7 Capital gain or (loss). Attach Schedule D if required. If not required, check here ▶ <input type="checkbox"/>	7	
	8 Other income from Schedule 1, line 9	8	(5,507)
	9 Add lines 1, 2b, 3b, 4b, 5b, 6b, 7, and 8. This is your total income ▶	9	(5,507)
Standard Deduction for- ● Single or Married filing separately, \$12,400 ● Married filing jointly or Qualifying widow(er), \$24,800 ● Head of household, \$18,650 ● If you checked any box under Standard Deduction , see instructions.	10 Adjustments to income:		
	a From Schedule 1, line 22	10a	
	b Charitable contributions if you take the standard deduction. See instructions	10b	300
	c Add lines 10a and 10b. These are your total adjustments to income ▶	10c	300
	11 Subtract line 10c from line 9. This is your adjusted gross income ▶	11	(5,807)
	12 Standard deduction or itemized deductions (from Schedule A).	12	12,400
	13 Qualified business income deduction. Attach Form 8995 or Form 8995-A	13	
	14 Add lines 12 and 13	14	12,400
	15 Taxable income. Subtract line 14 from line 11. If zero or less, enter -0-.	15	0

16	Tax (see instructions). Check if any from Form(s): 1 <input type="checkbox"/> 8814 2 <input type="checkbox"/> 4972 3 <input type="checkbox"/> . . .	16	0
17	Amount from Schedule 2, line 3	17	
18	Add lines 16 and 17	18	0
19	Child tax credit or credit for other dependents	19	
20	Amount from Schedule 3, line 7	20	
21	Add lines 19 and 20	21	0
22	Subtract line 21 from line 18. If zero or less, enter -0-	22	0
23	Other taxes, including self-employment tax, from Schedule 2, line 10	23	
24	Add lines 22 and 23. This is your total tax ▶	24	0
25	Federal income tax withheld from:		
a	Form(s) W-2	25a	
b	Form(s) 1099	25b	
c	Other forms (see instructions)	25c	
d	Add lines 25a through 25c	25d	
26	2020 estimated tax payments and amount applied from 2019 return	26	
27	Earned income credit (EIC)	27	
28	Additional child tax credit. Attach Schedule 8812	28	
29	American opportunity credit from Form 8863, line 8	29	
30	Recovery rebate credit. See instructions	30	0
31	Amount from Schedule 3, line 13	31	583
32	Add lines 27 through 31. These are your total other payments and refundable credits ▶	32	583
33	Add lines 25d, 26, and 32. These are your total payments ▶	33	583
34	If line 33 is more than line 24, subtract line 24 from line 33. This is the amount you overpaid	34	583
35a	Amount of line 34 you want refunded to you . If Form 8888 is attached, check here. ▶ <input type="checkbox"/>	35a	583
▶ b	Routing number <input type="text"/> ▶ c Type: <input checked="" type="checkbox"/> Checking <input type="checkbox"/> Savings		
▶ d	Account number <input type="text"/>		
36	Amount of line 34 you want applied to your 2021 estimated tax ▶	36	
37	Subtract line 33 from line 24. This is the amount you owe now ▶	37	0
	Note: Schedule H and Schedule SE filers, line 37 may not represent all of the taxes you owe for 2020. See Schedule 3, line 12e, and its instructions for details.		
38	Estimated tax penalty (see instructions) ▶	38	

• If you have a qualifying child, attach Sch. EIC.
• If you have nontaxable combat pay, see instructions.

Refund

Direct deposit?
See instructions.

Amount You Owe

For details on how to pay, see instructions.

Third Party Designee

Do you want to allow another person to discuss this return with the IRS? See instructions ▶ ☒ **Yes. Complete below.** ☐ **No**

Designee's name ▶

Phone no. ▶

Personal identification number (PIN) ▶

Sign Here

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

Your signature

Date

Your occupation

If the IRS sent you an Identity Protection PIN, enter it here (see inst.) ▶

Spouse's signature. If a joint return, **both** must sign.

Date

Spouse's occupation

If the IRS sent your spouse an Identity Protection PIN, enter it here (see inst.) ▶

Phone no.

Email address

Paid**Preparer Use Only**

Preparer's signature

Date

PTIN

Check if:

05-14-2021

☒ Self-employed

Preparer's name

Phone no.

Firm's name ▶

Firm's address ▶

Firm's EIN ▶

SCHEDULE 1
(Form 1040)

Department of the Treasury
Internal Revenue Service

Additional Income and Adjustments to Income

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

▶ Go to www.irs.gov/Form1040 for instructions and the latest information.

OMB No. 1545-0074

2020

Attachment
Sequence No. **01**

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

James P Flannery

Your social security number

[REDACTED]

Part I Additional Income

1	Taxable refunds, credits, or offsets of state and local income taxes	1	
2a	Alimony received	2a	
b	Date of original divorce or separation agreement (see instructions) . . . ▶		
3	Business income or (loss). Attach Schedule C	3	(5,507)
4	Other gains or (losses). Attach Form 4797	4	
5	Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E	5	
6	Farm income or (loss). Attach Schedule F	6	
7	Unemployment compensation	7	
8	Other income. List type and amount . ▶	8	
9	Combine lines 1 through 8. Enter here and on Form 1040, 1040-SR, or 1040-NR line 8	9	(5,507)

Part II Adjustments to Income

10	Educator expenses	10	
11	Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106	11	
12	Health savings account deduction. Attach Form 8889	12	
13	Moving expenses for members of the Armed Forces. Attach Form 3903	13	
14	Deductible part of self-employment tax. Attach Schedule SE	14	
15	Self-employed SEP, SIMPLE, and qualified plans	15	
16	Self-employed health insurance deduction	16	
17	Penalty on early withdrawal of savings	17	
18a	Alimony paid	18a	
b	Recipient's SSN ▶		
c	Date of original divorce or separation agreement (see instructions) . . . ▶		
19	IRA deduction	19	
20	Student loan interest deduction	20	
21	Tuition and fees deduction. Attach Form 8917	21	
22	Add lines 10 through 21. These are your adjustments to income . Enter here and on Form 1040, 1040-SR, or 1040-NR, line 10a	22	0

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

Schedule 1 (Form 1040) 2020

SCHEDULE 3
(Form 1040)

Department of the Treasury
Internal Revenue Service

Additional Credits and Payments

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

► Go to www.irs.gov/Form1040 for instructions and the latest information.

OMB No. 1545-0074

2020

Attachment
Sequence No. **03**

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

James P Flannery

Your social security number

Part I Nonrefundable Credits

1	Foreign tax credit. Attach Form 1116 if required	1	
2	Credit for child and dependent care expenses. Attach Form 2441	2	
3	Education credits from Form 8863, line 19	3	
4	Retirement savings contributions credit. Attach Form 8880	4	
5	Residential energy credits. Attach Form 5695	5	
6	Other credits from Form: a <input type="checkbox"/> 3800 b <input type="checkbox"/> 8801 c <input type="checkbox"/> _____	6	
7	Add lines 1 through 6. Enter here and on Form 1040, 1040-SR, or 1040-NR, line 20	7	0

Part II Other Payments and Refundable Credits

8	Net premium tax credit. Attach Form 8962	8	583
9	Amount paid with request for extension to file (see instructions)	9	
10	Excess social security and tier 1 RRTA tax withheld	10	
11	Credit for federal tax on fuels. Attach Form 4136	11	
12	Other payments or refundable credits:		
a	Form 2439	12a	
b	Qualified sick and family leave credits from Schedule(s) H and Form(s) 7202	12b	
c	Health coverage tax credit from Form 8885	12c	
d	Other: _____	12d	
e	Deferral for certain Schedule H or SE filers (see instructions)	12e	
f	Add lines 12a through 12e	12f	
13	Add lines 8 through 12f. Enter here and on Form 1040, 1040-SR, or 1040-NR, line 31	13	583

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

Schedule 3 (Form 1040) 2020

SCHEDULE C
(Form 1040)

Department of the Treasury
Internal Revenue Service (99)

Profit or Loss From Business

(Sole Proprietorship)

► Go to www.irs.gov/ScheduleC for instructions and the latest information.
► Attach to Form 1040, 1040-SR, 1040-NR, or 1041; partnerships generally must file Form 1065.

OMB No. 1545-0074

2020

Attachment
Sequence No. **09**

Name of proprietor

James P Flannery

Social security number (SSN)

B Enter code from instructions
518210

A Principal business or profession, including product or service (see instructions)

Web Designer

C Business name. If no separate business name, leave blank.

flantascience

D Employer ID number (EIN) (see instr.)

E Business address (including suite or room no.) ►

City, town or post office, state, and ZIP code

F Accounting method: (1) ☒ Cash (2) ☐ Accrual (3) ☐ Other (specify) ►

G Did you "materially participate" in the operation of this business during 2020? If "No," see instructions for limit on losses ☒ Yes ☐ No

H If you started or acquired this business during 2020, check here ☐ Yes ☐ No

I Did you make any payments in 2020 that would require you to file Form(s) 1099? See instructions ☐ Yes ☐ No

J If "Yes," did you or will you file required Form(s) 1099? ☐ Yes ☐ No

Part I Income

1 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"/>	1	74,999
2 Returns and allowances	2	0
3 Subtract line 2 from line 1	3	74,999
4 Cost of goods sold (from line 42)	4	
5 Gross profit. Subtract line 4 from line 3.	5	74,999
6 Other income, including federal and state gasoline or fuel tax credit or refund (see instructions)	6	
7 Gross income. Add lines 5 and 6	7	74,999

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

8 Advertising	8	7,448	18 Office expense (see instructions)	18	2,875
9 Car and truck expenses (see instructions)	9	3,186	19 Pension and profit-sharing plans	19	
10 Commissions and fees	10		20 Rent or lease (see instructions):		
11 Contract labor (see instructions)	11	25,371	a Vehicles, machinery, and equipment	20a	
12 Depletion	12		b Other business property	20b	
13 Depreciation and section 179 expense deduction (not included in Part III) (see instructions)	13	382	21 Repairs and maintenance	21	
14 Employee benefit programs (other than on line 19)	14		22 Supplies (not included in Part III)	22	2,389
15 Insurance (other than health)	15		23 Taxes and licenses	23	175
16 Interest (see instructions):			24 Travel and meals:		
a Mortgage (paid to banks, etc.)	16a		a Travel	24a	6,868
b Other	16b		b Deductible meals (see instructions)	24b	3,005
17 Legal and professional services	17	919	25 Utilities	25	
28 Total expenses before expenses for business use of home. Add lines 8 through 27a.	28	80,506	26 Wages (less employment credits)	26	
29 Tentative profit or (loss). Subtract line 28 from line 7	29	(5,507)	27a Other expenses (from line 48)	27a	27,888
30 Expenses for business use of your home. Do not report these expenses elsewhere. Attach Form 8829 unless using the simplified method. See instructions. Simplified method filers only: 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	30		b Reserved for future use	27b	
31 Net profit or (loss). Subtract line 30 from line 29. • If a profit, enter on both Schedule 1 (Form 1040), line 3 , and on Schedule SE, line 2 . (If you checked the box on line 1, see instructions). Estates and trusts, enter on Form 1041, line 3 . • If a loss, you must go to line 32.	31	(5,507)			
32 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 Schedule 1 (Form 1040), line 3 , and on Schedule SE, line 2 . (If you checked the box on line 1, see the line 31 instructions). Estates and trusts, enter on Form 1041, line 3 . • If you checked 32b, you must attach Form 6198 . Your loss may be limited.			32a <input checked="" type="checkbox"/> All investment is at risk. 32b <input type="checkbox"/> Some investment is not at risk.		

For Paperwork Reduction Act Notice, see the separate instructions.

Schedule C (Form 1040) 2020

Name(s)

SSN

James P Flannery

Part III Cost of Goods Sold (see instructions)

33	Method(s) used to value closing inventory: a <input type="checkbox"/> Cost b <input type="checkbox"/> Lower of cost or market c <input type="checkbox"/> Other (attach explanation)	
34	Was there any change in determining quantities, costs, or valuations between opening and closing inventory? If "Yes," attach explanation	<input type="checkbox"/> Yes <input type="checkbox"/> No
35	Inventory at beginning of year. If different from last year's closing inventory, attach explanation.	35
36	Purchases less cost of items withdrawn for personal use	36
37	Cost of labor. Do not include any amounts paid to yourself	37
38	Materials and supplies	38
39	Other costs	39
40	Add lines 35 through 39	40
41	Inventory at end of year	41
42	Cost of goods sold. Subtract line 41 from line 40. Enter the result here and on line 4	42

Part IV Information on Your Vehicle. Complete this part **only** if you are claiming car or truck expenses on line 9 and are not required to file Form 4562 for this business. See the instructions for line 13 to find out if you must file Form 4562.

43	When did you place your vehicle in service for business purposes? (month/day/year) ▶	01-01-2016
44	Of the total number of miles you drove your vehicle during 2020, enter the number of miles you used your vehicle for:	
a	Business	5,541
b	Commuting (see instructions)	
c	Other	
45	Was your vehicle available for personal use during off-duty hours?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
46	Do you (or your spouse) have another vehicle available for personal use?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
47a	Do you have evidence to support your deduction?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
b	If "Yes," is the evidence written?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No

Part V Other Expenses. List below business expenses not included on lines 8-26 or line 30.

Statement #1	
48	Total other expenses. Enter here and on line 27a
	27,888

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

► Go to www.irs.gov/Form8962 for instructions and the latest information.

Name shown on your return

Your social security number

James P Flannery

You cannot take the PTC if your filing status is married filing separately unless you qualify for an exception. See instructions. If you qualify, check the box ▶ ☐

Part I	Annual and Monthly Contribution Amount
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1	Tax family size. Enter your tax family size. See instructions		1	1
2a	Modified AGI. Enter your modified AGI. See instructions	2a	(5 , 8 0 7)	
b	Enter the total of your dependents' modified AGI. See instructions	2b		
3	Household income. Add the amounts on lines 2a and 2b. See instructions		3	0
4	Federal poverty line. Enter the federal poverty line amount from Table 1-1, 1-2, or 1-3. See instructions. Check the appropriate box for the federal poverty table used. a <input type="checkbox"/> Alaska b <input type="checkbox"/> Hawaii c <input checked="" type="checkbox"/> Other 48 states and DC		4	12 , 4 9 0
5	Household income as a percentage of federal poverty line (see instructions)		5	0%
6	Did you enter 401% on line 5? (See instructions if you entered less than 100%). <input checked="" type="checkbox"/> No. Continue to line 7. <input type="checkbox"/> Yes. You are not eligible to take the PTC. If advance payment of the PTC was made, see the instructions for how to report your excess advance PTC repayment amount.			
7	Applicable Figure. Using your line 5 percentage, locate your "applicable figure" on the table in the instructions . . .		7	0 . 0 2 0 6
8a	Annual contribution amount. Multiply line 3 by line 7. Round to nearest whole dollar amount	8a	0	
b	Monthly contribution amount. Divide line 8a by 12. Round to nearest whole dollar amount	8b		0

Part II	Premium Tax Credit Claim and Reconciliation of Advance Payment of Premium Tax Credit
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9 Are you allocating policy amounts with another taxpayer or do you want to use the alternative calculation for year of marriage? See instructions.
☐ **Yes.** Skip to Part IV, Allocation of Policy Amounts, or Part V, Alternative Calculation for Year of Marriage. ☒ **No.** Continue to line 10.

10 See the instructions to determine if you can use line 11 or must complete lines 12 through 23.
☒ **Yes.** Continue to line 11. Compute your annual PTC. Then skip lines 12-23 and continue to line 24. ☐ **No.** Continue to lines 12-23. Compute your monthly PTC and continue to line 24.

Annual Calculation	(a) Annual enrollment premiums (Form(s) 1095-A, line 33A)	(b) Annual applicable SLCSP premium (Form(s) 1095-A, line 33B)	(c) Annual contribution amount (line 8a)	(d) Annual maximum premium assistance (subtract (c) from (b); if zero or less, enter -0-)	(e) Annual premium tax credit allowed (smaller of (a) or (d))	(f) Annual advance payment of PTC (Form(s) 1095-A, line 33C)
11 Annual Totals	5,611	5,952	0	5,952	5,611	5,028
Monthly Calculation	(a) Monthly enrollment premiums (Form(s) 1095-A, lines 21-32, column A)	(b) Monthly applicable SLCSP premium (Form(s) 1095-A, lines 21-32, column B)	(c) Monthly contribution amount (amount from line 8b or alternative marriage monthly calculation)	(d) Monthly maximum premium assistance (subtract (c) from (b); if zero or less, enter -0-)	(e) Monthly premium tax credit allowed (smaller of (a) or (d))	(f) Monthly advance payment of PTC (Form(s) 1095-A, lines 21-32 column C)
12 January						
13 February						
14 March						
15 April						
16 May						
17 June						
18 July						
19 August						
20 September						
21 October						
22 November						
23 December						

24	Total premium tax credit. Enter the amount from line 11(e) or add lines 12(e) through 23(e) and enter the total here . . .	24	5,611
25	Advance payment of PTC. Enter the amount from line 11(f) or add lines 12(f) through 23(f) and enter the total here . . .	25	5,028
26	Net premium tax credit. If line 24 is greater than line 25, subtract line 25 from line 24. Enter the difference here and on Schedule 3 (Form 1040), line 8. If line 24 equals line 25, enter -0-. Stop here. If line 25 is greater than line 24, leave this line blank and continue to line 27	26	583

Part III	Repayment of Excess Advance Payment of the Premium Tax Credit
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27	Excess advance payment of PTC. If line 25 is greater than line 24, subtract line 24 from line 25. Enter the difference here	27	
28	Repayment limitation (see instructions)	28	
29	Excess advance premium tax credit repayment. Enter the smaller of line 27 or line 28 here and on Schedule 2 (Form 1040), line 2	29	

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

Form 8962 (2020)

Expenses for Business Use of Your Home
▶ **File only with Schedule C (Form 1040). Use a separate Form 8829 for each home you used for business during the year.**
▶ **Go to www.irs.gov/Form8829 for instructions and the latest information.**

OMB No. 1545-0074

2020

Attachment
Sequence No. **176**

Your social security number

James P Flannery

Part I Part of Your Home Used for Business

1	Area used regularly and exclusively for business, regularly for daycare, or for storage of inventory or product samples (see instructions)	1	120
2	Total area of home	2	1,200
3	Divide line 1 by line 2. Enter the result as a percentage	3	10.00%
For daycare facilities not used exclusively for business, go to line 4. All others, go to line 7.			
4	Multiply days used for daycare during year by hours used per day	4	hr.
5	If you started or stopped using your home for daycare during the year, see instructions; otherwise, enter 8,784	5	hr.
6	Divide line 4 by line 5. Enter the result as a decimal amount	6	
7	Business percentage. For daycare facilities not used exclusively for business, multiply line 6 by line 3 (enter the result as a percentage). All others, enter the amount from line 3	7	10.00%

Part II Figure Your Allowable Deduction

8	Enter the amount from Schedule C, line 29, plus any gain derived from the business use of your home, minus any loss from the trade or business not derived from the business use of your home. See instructions	8	(5,507)
See instructions for columns (a) and (b) before completing lines 9-22.		(a) Direct expenses	(b) Indirect expenses
9	Casualty losses (see instructions)	9	
10	Deductible mortgage interest (see instructions)	10	
11	Real estate taxes (see instructions)	11	
12	Add lines 9, 10, and 11	12	
13	Multiply line 12, column (b), by line 7	13	
14	Add line 12, column (a), and line 13	14	
15	Subtract line 14 from line 8. If zero or less, enter -0-	15	0
16	Excess mortgage interest (see instructions)	16	
17	Excess real estate taxes (see instructions)	17	
18	Insurance	18	
19	Rent	19	9,714
20	Repairs and maintenance	20	
21	Utilities	21	1,249
22	Other expenses (see instructions)	22	
23	Add lines 16 through 22	23	10,963
24	Multiply line 23, column (b), by line 7	24	1,096
25	Carryover of prior year operating expenses (see instructions)	25	
26	Add line 23, column (a), line 24, and line 25	26	1,096
27	Allowable operating expenses. Enter the smaller of line 15 or line 26	27	0
28	Limit on excess casualty losses and depreciation. Subtract line 27 from line 15	28	
29	Excess casualty losses (see instructions)	29	
30	Depreciation of your home from line 42 below	30	
31	Carryover of prior year excess casualty losses and depreciation (see instructions)	31	
32	Add lines 29 through 31	32	
33	Allowable excess casualty losses and depreciation. Enter the smaller of line 28 or line 32	33	
34	Add lines 14, 27, and 33	34	
35	Casualty loss portion, if any, from lines 14 and 33. Carry amount to Form 4684 . See instructions	35	
36	Allowable expenses for business use of your home. Subtract line 35 from line 34. Enter here and on Schedule C, line 30. If your home was used for more than one business, see instructions	36	

Part III Depreciation of Your Home

37	Enter the smaller of your home's adjusted basis or its fair market value. See instructions	37	
38	Value of land included on line 37	38	
39	Basis of building. Subtract line 38 from line 37	39	
40	Business basis of building. Multiply line 39 by line 7	40	
41	Depreciation percentage (see instructions)	41	%
42	Depreciation allowable (see instructions). Multiply line 40 by line 41. Enter here and on line 30 above	42	

Part IV Carryover of Unallowed Expenses to 2021

43	Operating expenses. Subtract line 27 from line 26. If less than zero, enter -0-	43	1,096
44	Excess casualty losses and depreciation. Subtract line 33 from line 32. If less than zero, enter -0-	44	

Schedule A - NOL (see instructions)

1	For individuals, subtract your standard deduction or itemized deductions from your adjusted gross income and enter it here. For estates and trusts, enter taxable income increased by the total of the charitable deduction, income distribution deduction, and exemption amount (see instructions)		1	(18,207)
2	Nonbusiness capital losses before limitation. Enter as a positive number (see instructions)	2		
3	Nonbusiness capital gains (without regard to any section 1202 exclusion)	3		
4	If line 2 is more than line 3, enter the difference. Otherwise, enter -0-	4		
5	If line 3 is more than line 2, enter the difference. Otherwise, enter -0-	5		
6	Nonbusiness deductions (see instructions)	6	12,700	
7	Nonbusiness income other than capital gains (see instructions)	7		
8	Add lines 5 and 7	8		
9	If line 6 is more than line 8, enter the difference. Otherwise, enter -0-	9	12,700	
10	If line 8 is more than line 6, enter the difference. Otherwise, enter -0-. But don't enter more than line 5	10		
11	Business capital losses before limitation. Enter as a positive number	11		
12	Business capital gains (without regard to any section 1202 exclusion)	12		
13	Add lines 10 and 12	13		
14	Subtract line 13 from line 11. If zero or less, enter -0-	14		
15	Add lines 4 and 14.	15		
16	Enter the loss, if any, from line 16 of your 2020 Schedule D (Form 1040). (For estates and trusts, enter the loss, if any, from line 19, column (3), of Schedule D (Form 1041).) Enter as a positive number. If you don't have a loss on that line (and don't have a section 1202 exclusion), skip lines 16 through 21 and enter on line 22 the amount from line 15	16		
17	Section 1202 exclusion. Enter as a positive number (see instructions)	17		
18	Subtract line 17 from line 16. If zero or less, enter -0-	18		
19	Enter the loss, if any, from line 21 of your 2020 Schedule D (Form 1040). (For estates and trusts, enter the loss, if any, from line 20 of Schedule D (Form 1041).) Enter as a positive number	19		
20	If line 18 is more than line 19, enter the difference. Otherwise, enter -0-	20		
21	If line 19 is more than line 18, enter the difference. Otherwise, enter -0-	21		
22	Subtract line 20 from line 15. If zero or less, enter -0-	22		
23	NOL deduction for losses from other years. Enter as a positive number	23		
24	NOL. Combine lines 1, 9, 17, and 21 through 23. If the result is less than zero, enter it here and on page 1, line 1a. If the result is zero or more, you don't have an NOL	24	(5,507)	

Federal Supporting Statements**2020 PG01**

Name(s) as shown on return

James P Flannery

Tax ID Number

Schedule C - Part V - Other Expenses

Statement #1

Description	Amount
Drop Shipping	5,986
Continuing Edu	785
Equipment	4,549
Dropshipping Affliliate	8
Misc	3,930
Postage	756
Printing	244
Internet	785
Telephone	781
Web Dev Client Ad	3,999
Web Maintenance	3,066
Website Plugins	<u>2,999</u>
Total	<u><u>27,888</u></u>

1040**Overflow Statement****2020**
Page 1

Name(s) as shown on return

James P Flannery

Your Social Security Number

Schedule C, Line 24 - Travel

Description	Amount
Flight	\$ 686
Hotel	6,053
Car Rental taxi	111
Other Travels	18
Total:	\$ 6,868

Auto Expense Worksheet

(Keep for your records)

2020

Name(s) as shown on return

Tax ID Number

James P Flannery

Profession/Business

Web Designer \flantascience

Description Auto

Date placed in service 2016-01-01

Number of miles your vehicle was used for:

Total Business miles driven during the year 5,541

Total Commuting miles driven during the year

Total Other miles driven during the year

Total Miles driven during the year 5,541

Business Use percentage 100.00

Expenses:

Total

Business
Percentage

Section 179

Bonus Depreciation

Depreciation

Garage Rent

Gas

Insurance

Licenses

Oil

Parking Fees

Rental Fees

Interest

Personal Property Tax

Repairs

Tires

Tolls

Lease Add Back

Other Expenses:

_____

_____

_____

Total Expenses

Standard Mileage Rate Calculation

Business miles 5,541 X 0.575 3,186 3,186

Parking fees

Tolls

Interest

Personal Property Tax

Total Standard Mile Rate deduction 3,186

How it is reported:

Depreciation deduction

Auto Expense 3,186

Personal Property Taxes, Schedule A, Line 5c

**Qualified Business Income Deduction
Simplified Computation****2020**Department of the Treasury
Internal Revenue Service

► Attach to your tax return.

► Go to www.irs.gov/Form8995 for instructions and the latest information.Attachment
Sequence No. **55**

Name(s) shown on return

Your taxpayer identification number

James P Flannery

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 \$163,300 (\$326,600 if married filing jointly), and you aren't a patron of an agricultural or horticultural cooperative.

1	(a) Trade, business, or aggregation name	(b) Taxpayer identification number	(c) Qualified business income or (loss)
i	Schedule C: flantascience		(5,507)
ii			
iii			
iv			
v			
2	Total qualified business income or (loss). Combine lines 1i through 1v, column (c)	2	(5,507)
3	Qualified business net (loss) carryforward from the prior year	3	()
4	Total qualified business income. Combine lines 2 and 3. If zero or less, enter -0-	4	0
5	Qualified business income component. Multiply line 4 by 20% (0.20)	5	0
6	Qualified REIT dividends and publicly traded partnership (PTP) income or (loss) (see instructions)	6	0
7	Qualified REIT dividends and qualified PTP (loss) carryforward from the prior year	7	()
8	Total qualified REIT dividends and PTP income. Combine lines 6 and 7. If zero or less, enter -0-	8	0
9	REIT and PTP component. Multiply line 8 by 20% (0.20)	9	0
10	Qualified business income deduction before the income limitation. Add lines 5 and 9	10	0
11	Taxable income before qualified business income deduction	11	(18,207)
12	Net capital gain (see instructions)	12	0
13	Subtract line 12 from line 11. If zero or less, enter -0-	13	0
14	Income limitation. Multiply line 13 by 20% (0.20)	14	0
15	Qualified business income deduction. Enter the lesser of line 10 or line 14. Also enter this amount on the applicable line of your return ►	15	0
16	Total qualified business (loss) carryforward. Combine lines 2 and 3. If greater than zero, enter -0-	16	(5,507)
17	Total qualified REIT dividends and PTP (loss) carryforward. Combine lines 6 and 7. If greater than zero, enter -0-	17	(0)

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

Form **8995** (2020)

EEA

Amount from Form 1040, line 11..... (5,807)

Amount from Form 1040, line 12..... 12,400

Line 11 above is the difference between these amounts..... (18,207)

Name(s) as shown on return

flantascience

For your records only

PAGE 1

Social security number/EIN	
-----------------------------------	--

Totals		8,300					3,320				6,065	382	6,447	382
--------	--	-------	--	--	--	--	-------	--	--	--	-------	-----	-------	-----

Land Amount		PY	3,320	CY 179 and CY Bonus		ST ADJ:	(383)
Net Depreciable Cost	8,300			TOTAL CY Depr including 179/bonus	382	UBIA:	6,640

Net Operating Loss Carryover / Carryback Worksheet

(Keep for your records)

2020

Name(s) as shown on return

Tax ID Number

James P Flannery

Year Carried From	Amount Available For Carryover/Carryback	Amount Used Prior to 2020	Amount Used In 2020	Remaining Carryover
2000				
2001				
2002				
2003				
2004				
2005				
2006				
2007				
2008				
2009				
2010				
2011				
2012				
2013				
2014				
2015				
2016				
2017				
2018				
2019				
2020	5,507			5,507
Totals	5,507			5,507

1. Enter the amount from Form 1045, page 3, line 25, if less than zero (5,507)
2. Portion of line 1 that is a farming loss that was carried back and used in 2017 or 2018. Enter as a positive number
3. Excess business loss from Form 461, line 16. Enter as a negative number
4. Combine lines 1 through 3. This is your 2020 NOL to carry over to 2021 (5,507)

FOR ALT MIN TAX PURPOSES ONLY

Form 1045 (2020)

James P Flannery

Page 3

Schedule A - NOL (see instructions)

1	For individuals, subtract your standard deduction or itemized deductions from your adjusted gross income and enter it here. For estates and trusts, enter taxable income increased by the total of the charitable deduction, income distribution deduction, and exemption amount (see instructions)	1	(18,207)
2	Nonbusiness capital losses before limitation. Enter as a positive number (see instructions)	2	
3	Nonbusiness capital gains (without regard to any section 1202 exclusion)	3	
4	If line 2 is more than line 3, enter the difference. Otherwise, enter -0-	4	
5	If line 3 is more than line 2, enter the difference. Otherwise, enter -0-	5	
6	Nonbusiness deductions (see instructions)	6	12,700
7	Nonbusiness income other than capital gains (see instructions)	7	
8	Add lines 5 and 7	8	
9	If line 6 is more than line 8, enter the difference. Otherwise, enter -0-	9	12,700
10	If line 8 is more than line 6, enter the difference. Otherwise, enter -0-. But don't enter more than line 5	10	
11	Business capital losses before limitation. Enter as a positive number	11	
12	Business capital gains (without regard to any section 1202 exclusion)	12	
13	Add lines 10 and 12	13	
14	Subtract line 13 from line 11. If zero or less, enter -0-	14	
15	Add lines 4 and 14.	15	
16	Enter the loss, if any, from line 16 of your 2019 Schedule D (Form 1040 or 1040-SR). (For estates and trusts, enter the loss, if any, from line 19, column (3), of Schedule D (Form 1041).) Enter as a positive number. If you don't have a loss on that line (and don't have a section 1202 exclusion), skip lines 16 through 21 and enter on line 22 the amount from line 15.	16	
17	Section 1202 exclusion. Enter as a positive number (see instructions)	17	
18	Subtract line 17 from line 16. If zero or less, enter -0-	18	
19	Enter the loss, if any, from line 21 of your 2019 Schedule D (Form 1040 or 1040-SR). (For estates and trusts, enter the loss, if any, from line 20 of Schedule D (Form 1041).) Enter as a positive number.	19	
20	If line 18 is more than line 19, enter the difference. Otherwise, enter -0-	20	
21	If line 19 is more than line 18, enter the difference. Otherwise, enter -0-	21	
22	Subtract line 20 from line 15. If zero or less, enter -0-	22	
23	Domestic production activities deduction from your 2020 return (see instructions)	23	
24	NOL deduction for losses from other years. Enter as a positive number	24	
25	NOL. Combine lines 1, 9, 17, and 21 through 24. If the result is less than zero, enter it here and on page 1, line 1a. If the result is zero or more, you don't have an NOL	25	(5,507)

1040

Individual Diagnostic Summary

2020

Name(s)

James P Flannery

Social Security No.

Spouse SSN No.

Mailing Address:

Taxpayer

Spouse

Daytime Phone:

Evening Phone:

Cell Phone:

TP email:

SP email:

Resident State: CT

Date of Birth: Taxpayer 03-17-1986

Spouse

Dependent Information: (*If more than 5 dependents see last page of summary)

Name	SSN	Relationship	Date of Birth	Dependent Status
------	-----	--------------	---------------	------------------

Preparer:

Invoice:

Date: 05-14-2021

Return Information

Form Type: 1040

Item on Return	2020 Federal	2019 Federal (If available)
Filing Status	1	1
Exemptions (suspended until tax year 2025)	N\A	N\A
Total Income	(5,507)	18,656
AGI	(5,807)	17,480
Deductions	12,400	12,200
Taxable Income		4,224
Tax (before credits)		423
Tax (after credits)		
Tax Rate Percentage	10	10
EIC		
Additional CTC		
Overpayment	583	15,049
Refund	583	15,049
Refund Applied to ES		
Balance Due		

Form of Refund/Payment: The client will receive the refund by direct deposit.

State/City Information (* If more than 8 states see last page of summary)

T/S/J	State/City	AGI	Taxable Income	Tax	Refund/ (Balance Due)
T	CT1040				

**TAX RETURN COMPARISON
2018 / 2019 / 2020**

2020

Name(s) as shown on return

Identifying number

James P Flannery

██████████

	2018	2019	2020	Difference 2019-2020
Filing Status	Single	Single	Single	
Number of Dependents				
Income				
Wages, salaries, tips, etc.				
Taxable interest and dividends		2,010		(2,010)
Taxable state and local refunds				
Alimony				
Business income (loss)	16,233	16,646	(5,507)	(22,153)
Gains (losses)				
Pensions and IRA distributions				
Rent and royalty income (loss)				
Part, S-corps, trusts income (loss) . . .				
Farm income (loss)				
Unemployment compensation				
Total SS benefits received				
Taxable SS benefits				
Other income (loss)				
Total Income	16,233	18,656	(5,507)	(24,163)
Adjusted Gross Income				
Half of self-employment tax	1,147	1,176		(1,176)
IRA deduction				
Other adjustments			300	300
Total Adjusted Gross Income	15,086	17,480	(5,807)	(23,287)
Deductions				
Medical deductions				
State and local taxes				
Interest				
Contributions				
Employee business expenses				
Standard or other deductions	12,000	12,200	12,400	200
Total Itemized or Standard Ded	12,000	12,200	12,400	200
Qualified Business Income Deduction . .	617	1,056		(1,056)
Tax and Credits				
Taxable Income	2,469	4,224		(4,224)
Tax	246	423		(423)
Credits				
Self-employment tax		2,352		(2,352)
Other taxes				
Total Tax	2,540	2,775		(2,775)
Payments				
Withholdings				
Estimated tax payments		17,500		(17,500)
Earned income credit	15			
Other payments and credits	648	324	583	259
Estimated tax penalty				
Overpayment		15,049	583	(14,466)
Overpayment Applied				
Refund		14,981	583	(14,398)
Balance Due	1,930			
Marginal tax rate	10.00	10.00	10.00	
Effective tax rate	10.00	10.00		(10.00)

Account Transaction Summary**2020**

Name(s) as shown on return

James P Flannery

Your ID Number

Account #1

Financial Institution**Routing Transit Number****Account Number****Account Type**

checking

Federal Main Form

Federal Deposit

583

Net Deposit**583**

PLEASE VERIFY BANK INFORMATION

1. Bank Name
2. Bank Routing Transit Number
3. Bank Account Number
4. Bank Account Type

This information is used to deposit your refund or to pay any amount due. If you have provided incorrect information, or you have closed the account, you are responsible.

I have reviewed the above information and certify that this information is correct and authorize
to use this account.

Your Signature

05-14-2021

Date

Spouse's Signature (If Married Filing Jointly)

Date

Form CT-1040 - 2020

Connecticut Resident Income Tax Return
(Rev. 12/20)

Page 1 of 4

Other taxable year, beginning: and ending:

Y S N FJ

N MFS

N HOH N QW

JAMES

P FLANNERY

N Dec.

N Dec.

N CT-8379 N CT-2210

N CT-1040 CRC N Federal Form 1310

1. Federal adjusted gross income (from federal Form 1040, Line 11 or federal Form 1040-SR, Line 11)	1.	- 5807
2. Additions to federal adjusted gross income (from Schedule 1, Line 38)	2.	0
3. Add Line 1 and Line 2	3.	- 5807
4. Subtractions from federal adjusted gross income (from Schedule 1, Line 50)	4.	0
5. Connecticut adjusted gross income: Line 4 subtracted from Line 3.	5.	0
6. Income tax	6.	0
7. Credit for income taxes paid to qualifying jurisdictions (from Schedule 2, Line 59)	7.	0
8. Line 7 subtracted from Line 6. If Line 7 is greater than Line 6, "0" is entered.	8.	0
9. Connecticut alternative minimum tax (from Form CT-6251)	9.	0
10. Add Line 8 and Line 9.	10.	0
11. Credit for property taxes paid on your primary residence, motor vehicle, or both (from Schedule 3, Line 68)	11.	0
12. Line 11 subtracted from Line 10. If less than zero, "0" is entered.	12.	0
13. Total allowable credits (from Schedule CT-IT Credit, Part 1, Line 11)	13.	0
14. Connecticut income tax: Line 13 subtracted from Line 12. If less than zero, "0" is entered.	14.	0
15. Individual use tax (from Schedule 4, Line 69). If no tax is due, "0" is entered.	15.	0
16. Total tax: Add Line 14 and Line 15.	16.	0

Clip check here. Do not use staples.
Do not send Forms W-2 or 1099, or Schedules CT K-1.

17. Amount from Line 16

17. 0

Forms W-2, W-2G, and 1099 Information**Col. A - Employer or Payer's Fed. ID #****Col. B - CT Wages, Tips, etc.****Col. C - CT Income Tax Withheld**

18a.	-	•	0	0
18b.	-	•	0	0
18c.	-	•	0	0
18d.	-	•	0	0
18e.	-	•	0	0

18f. Additional Connecticut withholding (from Supplemental Schedule CT-1040WH, Line 3) 18f. 0

18. **Total Connecticut income tax withheld:** Amounts in Column C. 18. 0

19. All 2020 estimated tax payments and any overpayments applied from a prior year 19. 0

20. Payments made with Form CT-1040 EXT 20. 0

20a. Earned income tax credit (from Schedule CT-EITC, Line 16) 20a. 0

20b. Claim of right credit (from Form CT-1040CRC, Line 6) 20b. 0

20c. Pass-through entity tax credit: (from Schedule CT-PE, Line 1). Schedule must be attached. 20c. 0

21. **Total payments and refundable credits:** Add Lines 18, 19, 20, 20a, 20b and 20c. 21. 0

22. Overpayment: If Line 21 is more than Line 17, Line 17 subtracted from Line 21. 22. 0

23. Amount of Line 22 you want applied to your 2021 estimated tax 23. 0

24. Reserved for future use 24. 0

24a. Total contributions of refund to designated charities (from Schedule 5, Line 70) 24a. 0

25. **Refund:** Lines 23, 24, and 24a subtracted from Line 22. 25. 0**If you have not elected to direct deposit, a refund check will be issued and processing may be delayed.**

25a. Acct. type Ck. Sv. 25b. Rout. # 25c. Acct. #

25d. Refund going to a bank account outside the U.S. 25d. N

26. **Tax due:** If Line 17 is more than Line 21, Line 21 subtracted from Line 17. 26. 0

27. If late: Penalty entered. Line 26 multiplied by 10% (.10). 27. 0

28. If late: Interest entered.

Line 26 multiplied by number of months or fraction of a month late, then by 1% (.01). 28. 0

29. Interest on underpayment of estimated tax (from Form CT-2210) 29. 0

30. **Total amount due:** Add Lines 26 through 29. 30. 0 .00

Declaration: I declare under penalty of law that I have examined this return and all accompanying schedules and statements, including reporting and payment of any use tax due, and, to the best of my knowledge and belief, it is true, complete, and correct. I understand the penalty for willfully delivering a false return or document to DRS is a fine of not more than \$5,000, or imprisonment for not more than five years, or both. The declaration of a paid preparer other than the taxpayer is based on all information of which the preparer has any knowledge.

Your signature

Date

• 05-14-2021

Home/cell telephone number

Spouse's signature (if joint return)

Date

•

Daytime telephone number

•

Paid preparer's signature

Date

• 05-14-2021

Telephone number

•

Paid Preparer's PTIN

•

Paid preparer's name

FEIN

•

Firm's name, address, and ZIP code

Self-employed

•

Third Party Designee - Complete the following to authorize DRS to contact another person about this return.

Designee's name

Telephone number

Personal identification number (PIN)

•

•

•

Sign Here
Keep a copy for your records.

Schedule 1 - Modifications to Federal Adjusted Gross Income

31. Interest on state and local government obligations other than Connecticut	31.	0
32. Mutual fund exempt-interest dividends from non-Connecticut state or municipal government obligations	32.	0
33. Taxable amount of lump-sum distributions from qualified plans not included in federal adjusted gross income	33.	0
34. Beneficiary's share of Connecticut fiduciary adjustment: Entered only if greater than zero.	34.	0
35. Loss on sale of Connecticut state and local government bonds	35.	0
36. Section 168(k) federal bonus depreciation deduction allowed for property placed in service during this year.	36.	0
36a. 80% of Section 179 federal deduction.	36a.	0
37. Other - specify •	37.	0
38. Total additions: Add Lines 31 through 37.	38.	0
39. Interest on U.S. government obligations	39.	0
40. Exempt dividends from certain qualifying mutual funds derived from U.S. government obligations	40.	0
41. Social Security benefit adjustment (from Social Security Benefit Adjustment Worksheet)	41.	0
42. Refunds of state and local income taxes	42.	0
43. Tier 1 and Tier 2 railroad retirement benefits and supplemental annuities	43.	0
44. Military retirement pay	44.	0
45. 25% of income received from Connecticut Teachers' Retirement System	45.	0
46. Beneficiary's share of Connecticut fiduciary adjustment: Entered only if less than zero.	46.	0
47. Gain on sale of Connecticut state and local government bonds	47.	0
48. CHET contributions made in 2020 or an excess carried forward from a prior year Acct. #:	48.	0
48a. 25% of Section 168(k) federal bonus depreciation deduction added back in preceding three years.	48a.	0
48b. 28% of pension or annuity income	48b.	0
49. Other - specify •	49.	0
50. Total subtractions: Add Lines 39 through 49.	50.	0

Schedule 2 - Credit for Income Taxes Paid to Qualifying Jurisdictions

51. Modified Connecticut adjusted gross income	51.	0
	Col. A	Col. B
52. Qualifying jurisdiction's name and two-letter code 52.		
53. Non-Connecticut income included on Line 51 and reported on a qualifying jurisdiction's income tax return (from Schedule 2 worksheet) 53.	0	0
54. Line 53 divided by Line 51 54.	0 . 0000	0 . 0000
55. Income tax liability: Line 11 subtracted from Line 6. 55.	0	0
56. Line 54 multiplied by Line 55 56.	0	0
57. Income tax paid to a qualifying jurisdiction 57.	0	0
58. Lesser of Line 56 or Line 57 58.	0	0
59. Total credit: Add Line 58, all columns.	59.	0

Schedule 3 - Property Tax Credit

☐ 65 years or older ☐ One or more dependents on federal return

<i>Qualifying Property</i>	<i>Primary Residence</i>	<i>Auto 1</i>	<i>Auto 2</i>
Name of Connecticut Tax Town or District			
Description of Property			
Date(s) Paid			
Amount Paid	60.	61.	62.
	0	0	0
63. Total property tax paid: Add Lines 60, 61, and 62.			63. 0
64. Maximum property tax credit allowed			64. •
65. Lesser of Line 63 or Line 64.			65. • 0
66. Property tax credit limitation decimal amount: If zero, the amount from Line 65 is entered on Line 68.			66. • 0.00
67. Line 65 multiplied by Line 66.			67. • 0
68. Line 67 subtracted from Line 65.			68. 0

Schedule 4 - Individual Use Tax

69a. Use tax at 1% (from Connecticut Individual Use Tax Worksheet, Section A, Column 7)	69a.	0
69b. Use tax at 6.35% (from Connecticut Individual Use Tax Worksheet, Section B, Column 7)	69b.	0
69c. Use tax at 7.75% (from Connecticut Individual Use Tax Worksheet, Section C, Column 7)	69c.	0
69d. Use tax at 2.99% (from Connecticut Individual Use Tax Worksheet, Section D, Column 7)	69d.	0
69. Individual use tax: Add Lines 69a, 69b, 69c, and 69d.	69. •	0

Schedule 5 - Contributions to Designated Charities

70a. AR	70a.	0
70b. OT	70b.	0
70c. ES/W	70c.	0
70d. BCR	70d.	0
70e. SNS	70e.	0
70f. MR	70f.	0
70g. CBS	70g.	0
70h. MHCIA	70h.	0
70. Total Contributions: Add Lines 70a through 70h.	70.	0

Taxpayer email

Form CT-1040 Required Fields

The following fields are required to be automatically populated or completed for taxpayers to continue filing, or must be completed in response to the selection of other fields.

Required to be Automatically-Populated Fields

Each page of each form submitted to DRS must include the following automatically populated fields:

1. **Document Identification Numbers** - Three occurrences of the Document Identification Number (DIN) must be on each page. The QR Code and two DINs must be on each scannable page. (See Document Identification Number and Quick Reference (QR) Code, on Page 4.)
2. **Social Security Number** - The Social Security Number must appear at the top of Form CT-1040, Pages 2, 3, and 4.
3. In addition, the following **Checklist for filing your Connecticut income tax return** must be included when hard copies of the form are printed. Taxpayers should not send the checklist to DRS with the return.

Do not send this sheet with your return.

Checklist for filing your Connecticut income tax return:

1. Be sure that Page 1 of your return is not printed on the back of this sheet.
2. Verify that the address lines on the return are correct and proper abbreviations are used.
3. If the Employer or Payer's Federal ID # is not listed on Page 2, Lines 18a through 18e, Column A, **all** withholding claimed will be disallowed and your return will not be successfully processed.
4. Do not attempt to remove or modify the solid boxes that print out on your return. Altering target marks may affect the processing of your return.
5. Do not send "Draft" or "Unapproved" versions of your return. This will delay or stop the processing of your return.
6. Do not make manual (hand written or typed) corrections to your return; this is a machine readable return. Changes may only be made by reentering information in your software and re-printing the return.
7. Do not use this return to change or amend previously filed returns. You must use Form CT-1040X to change or amend a previously filed Connecticut income tax return. (File Form CT-1040X electronically at www.ct.gov/TSC using the Taxpayer Service Center.)
8. **Do not attach or send copies of forms W-2 or 1099.**
9. Send **all** completed pages of CT-1040, Schedule CT-EITC, Supplemental Schedule CT-1040WH, Schedule CT-IT Credit, Schedule CT-PE, and Form CT-6251. Send **all** four pages of your completed return, both pages of your completed CT-EITC schedule, and any other supporting schedules.
10. Make check payable to: Commissioner of Revenue Services
11. To ensure proper posting, write your SSN(s) (optional) and "2020 Form CT-1040" on your check.
12. To mail your return, use the following addresses:
For all tax returns with payment:
Department of Revenue Services
PO Box 2977
Hartford CT 06104-2977
For refunds and tax returns without payment:
Department of Revenue Services
PO Box 2976
Hartford CT 06104-2976
13. Verify that all fields print completely and any preparer information is filled out and legible before filing this return. If you find any errors, do not make manual changes. Re-enter information in your software and re-print the return.
14. If you wish to directly deposit a refund into a checking or savings bank account, confirm that Lines 25a through 25d have been completed. You **must** enter bank information on both the federal and Connecticut returns for each to be correctly deposited.
15. When making payment using Form CT-1040V, **DO NOT** attach copies of your previously filed Form CT-1040.

Do not send this sheet with your return.

CTDEPDIF

State Income Adjustment
due to differences in depreciation between the Federal and State
(Keep for your records)

2020

Name(s) as shown on return

James P Flannery

Identification number

Taxpayer/Business

	Federal	State Portion	Difference
Bonus Depreciation	0	0	0
Section 179 Expense	0	0	0
Regular Depreciation not associated with Section 179	382	765	(383)
Regular Depreciation on Section 179 Difference	0	0	0
Total:	382	765	(383)

Spouse

	Federal	State Portion	Difference
Bonus Depreciation	0	0	0
Section 179 Expense	0	0	0
Regular Depreciation not associated with Section 179	0	0	0
Regular Depreciation on Section 179 Difference	0	0	0
Total:	0	0	0

Combined Totals

	Federal	State Portion	Difference
Bonus Depreciation	0	0	0
Section 179 Expense	0	0	0
Regular Depreciation not associated with Section 179	382	765	(383)
Regular Depreciation on Section 179 Difference	0	0	0
Total:	382	765	(383)

CT-COMP	Three-year State Tax Return Comparison			2020
Name(s) as shown on return James P Flannery			Taxpayer ID Number [REDACTED]	
[State] Income Tax Return	2018	2019	2020	Difference 2019-2020
Filing Status	S	S	S	
Gross Income	15,086	17,480	(5,807)	(23,287)
Standard Deduction				
Itemized Deduction				
Deductions				
Taxable Income	15,086	17,480		(17,480)
Actual State Income	15,086	17,480		(17,480)
State Income Tax	1	18		(18)
Local Taxes				
Use Tax				
Contributions				
Income Tax Withheld				
Estimates and Extension payments . . .		5,000		(5,000)
Underpayment Penalty				
Overpayment Applied to Next Year . . .				
Refund	2	4,982		(4,982)
Balance Due				
Marginal tax rate		3.000000	3.000000	
Effective tax rate	0.010000	0.100000		(0.100000)