

**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>James P</b>		Last name <b>Flannery</b>		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. [REDACTED]	
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 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

(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.	<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>2b</b> Taxable interest . . . . .	<b>100</b>
	<b>3a</b> Qualified dividends . . . . . <b>3a</b>	<b>3b</b> Ordinary dividends . . . . .	
	<b>4a</b> IRA distributions . . . . . <b>4a</b>	<b>4b</b> Taxable amount . . . . .	
<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>5a</b> Pensions and annuities . . . . . <b>5a</b>	<b>5b</b> Taxable amount . . . . .	<b>5b</b>
	<b>6a</b> Social security benefits . . . . . <b>6a</b>	<b>6b</b> Taxable amount . . . . .	<b>6b</b>
	<b>7</b> Capital gain or (loss). Attach Schedule D if required. If not required, check here . . . . . ▶ <input type="checkbox"/>	<b>7</b>	<b>733</b>
	<b>8</b> Other income from Schedule 1, line 10 . . . . .	<b>8</b>	<b>5,233</b>
	<b>9</b> Add lines 1, 2b, 3b, 4b, 5b, 6b, 7, and 8. This is your <b>total income</b> . . . . . ▶	<b>9</b>	<b>6,066</b>
	<b>10</b> Adjustments to income from Schedule 1, line 26 . . . . .	<b>10</b>	<b>435</b>
	<b>11</b> Subtract line 10 from line 9. This is your <b>adjusted gross income</b> . . . . . ▶	<b>11</b>	<b>5,631</b>
	<b>12a</b> <b>Standard deduction or itemized deductions</b> (from Schedule A). . . . . <b>12a</b>	<b>12,550</b>	
	<b>b</b> Charitable contributions if you take the standard deduction (see instructions) <b>12b</b>	<b>300</b>	
	<b>c</b> Add lines 12a and 12b . . . . .	<b>12c</b>	<b>12,850</b>
	<b>13</b> Qualified business income deduction from Form 8995 or Form 8995-A . . . . .	<b>13</b>	
	<b>14</b> Add lines 12c and 13 . . . . .	<b>14</b>	<b>12,850</b>
	<b>15</b> <b>Taxable income.</b> Subtract line 14 from line 11. If zero or less, enter -0-. . . . .	<b>15</b>	<b>0</b>

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	Nonrefundable child tax credit or credit for other dependents from Schedule 8812	19	
20	Amount from Schedule 3, line 8	20	
21	Add lines 19 and 20	21	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 21	23	869
24	Add lines 22 and 23. This is your <b>total tax</b> .	24	869
25	Federal income tax withheld from:		
a	Form(s) W-2	25a	
b	Form(s) 1099	25b	129
c	Other forms (see instructions)	25c	
d	Add lines 25a through 25c	25d	129
26	2021 estimated tax payments and amount applied from 2020 return	26	
27a	Earned income credit (EIC)	27a	876
	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	Nontaxable combat pay election	27b	
c	Prior year (2019) earned income	27c	
28	Refundable child tax credit or additional child tax credit from Schedule 8812	28	
29	American opportunity credit from Form 8863, line 8	29	
30	Recovery rebate credit. See instructions	30	0
31	Amount from Schedule 3, line 15	31	71
32	Add lines 27a and 28 through 31. These are your <b>total other payments and refundable credits</b> .	32	947
33	Add lines 25d, 26, and 32. These are your <b>total payments</b> .	33	1,076
Refund	34 If line 33 is more than line 24, subtract line 24 from line 33. This is the amount you <b>overpaid</b> .	34	207
35a	Amount of line 34 you want <b>refunded to you</b> . If Form 8888 is attached, check here. <input type="checkbox"/>	35a	207
Direct deposit? See instructions.	b Routing number <input type="checkbox"/> c Type: <input checked="" type="checkbox"/> Checking <input type="checkbox"/> Savings		
d	Account number		
36	Amount of line 34 you want <b>applied to your 2022 estimated tax</b> .	36	
Amount You Owe	37 <b>Amount you owe</b> . Subtract line 33 from line 24. For details on how to pay, see instructions.	37	0
38	Estimated tax penalty (see instructions)	38	

## Third Party Designee

Do you want to allow another person to discuss this return with the IRS? See instructions

☒ Yes. Complete below. ☐ No

Designee's name

Phone no.

Personal identification number (PIN)

## Sign Here

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

Your signature

Date

Your occupation

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

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

03-28-2022

☒ 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](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

James P Flannery

Your social security number

**Part I Additional Income**

<b>1</b>	Taxable refunds, credits, or offsets of state and local income taxes . . . . .	<b>1</b>	
<b>2a</b>	Alimony received . . . . .	<b>2a</b>	
<b>b</b>	Date of original divorce or separation agreement (see instructions) . . ▶		
<b>3</b>	Business income or (loss). Attach Schedule C . . . . .	<b>3</b>	6,150
<b>4</b>	Other gains or (losses). Attach Form 4797 . . . . .	<b>4</b>	
<b>5</b>	Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E . . . . .	<b>5</b>	
<b>6</b>	Farm income or (loss). Attach Schedule F . . . . .	<b>6</b>	
<b>7</b>	Unemployment compensation . . . . .	<b>7</b>	1,288
<b>8</b>	Other income:		
<b>a</b>	Net operating loss . . . . . Statement #1	<b>8a</b>	( 2,205)
<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>	( 2,205 )
<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>	5,233

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

Schedule 1 (Form 1040) 2021

**Part II Adjustments to Income**

<b>11</b>	Educator expenses . . . . .	<b>11</b>	
<b>12</b>	Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106 . . . . .	<b>12</b>	
<b>13</b>	Health savings account deduction. Attach Form 8889 . . . . .	<b>13</b>	
<b>14</b>	Moving expenses for members of the Armed Forces. Attach Form 3903 . . . . .	<b>14</b>	
<b>15</b>	Deductible part of self-employment tax. Attach Schedule SE . . . . .	<b>15</b>	<b>435</b>
<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>	<b>435</b>

**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

James P Flannery

Your social security number

[REDACTED]

**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>	0

**Part II Other Taxes**

<b>4</b>	Self-employment tax. Attach Schedule SE . . . . .	<b>4</b>	869
<b>5</b>	Social security and Medicare tax on unreported tip income. Attach Form 4137 . . . . .	<b>5</b>	
<b>6</b>	Uncollected social security and Medicare tax on wages. Attach Form 8919 . . . . .	<b>6</b>	
<b>7</b>	Total additional social security and Medicare tax. Add lines 5 and 6 . . . . .	<b>7</b>	
<b>8</b>	Additional tax on IRAs or other tax-favored accounts. Attach Form 5329 if required	<b>8</b>	
<b>9</b>	Household employment taxes. Attach Schedule H . . . . .	<b>9</b>	
<b>10</b>	Repayment of first-time homebuyer credit. Attach Form 5405 if required . . . . .	<b>10</b>	
<b>11</b>	Additional Medicare Tax. Attach Form 8959 . . . . .	<b>11</b>	
<b>12</b>	Net investment income tax. Attach Form 8960 . . . . .	<b>12</b>	
<b>13</b>	Uncollected social security and Medicare or RRTA tax on tips or group-term life insurance from Form W-2, box 12 . . . . .	<b>13</b>	
<b>14</b>	Interest on tax due on installment income from the sale of certain residential lots and timeshares . . . . .	<b>14</b>	
<b>15</b>	Interest on the deferred tax on gain from certain installment sales with a sales price over \$150,000 . . . . .	<b>15</b>	
<b>16</b>	Recapture of low-income housing credit. Attach Form 8611 . . . . .	<b>16</b>	

(continued on page 2)

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

Schedule 2 (Form 1040) 2021

**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 3**  
**(Form 1040)**Department of the Treasury  
Internal Revenue Service**Additional Credits and Payments**

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

▶ Go to [www.irs.gov/Form1040](http://www.irs.gov/Form1040) for instructions and the latest information.

OMB No. 1545-0074

**2021**Attachment  
Sequence No. **03**

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

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 from Form 2441, line 11. 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 nonrefundable credits:		
a	General business credit. Attach Form 3800 . . . . .	6a	
b	Credit for prior year minimum tax. Attach Form 8801 . . . . .	6b	
c	Adoption credit. Attach Form 8839 . . . . .	6c	
d	Credit for the elderly or disabled. Attach Schedule R . . . . .	6d	
e	Alternative motor vehicle credit. Attach Form 8910 . . . . .	6e	
f	Qualified plug-in motor vehicle credit. Attach Form 8936 . . . . .	6f	
g	Mortgage interest credit. Attach Form 8396 . . . . .	6g	
h	District of Columbia first-time homebuyer credit. Attach Form 8859 . . . . .	6h	
i	Qualified electric vehicle credit. Attach Form 8834 . . . . .	6i	
j	Alternative fuel vehicle refueling property credit. Attach Form 8911 . . . . .	6j	
k	Credit to holders of tax credit bonds. Attach Form 8912 . . . . .	6k	
l	Amount on Form 8978, line 14. See instructions . . . . .	6l	
z	Other nonrefundable credits. List type and amount ▶ _____	6z	
7	Total other nonrefundable credits. Add lines 6a through 6z . . . . .	7	
8	Add lines 1 through 5 and 7. Enter here and on Form 1040, 1040-SR, or 1040-NR, line 20 . . . . .	8	0

(continued on page 2)

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

Schedule 3 (Form 1040) 2021

**Part II Other Payments and Refundable Credits**

<b>9</b>	Net premium tax credit. Attach Form 8962 . . . . .	<b>9</b>	<b>71</b>
<b>10</b>	Amount paid with request for extension to file (see instructions) . . . . .	<b>10</b>	
<b>11</b>	Excess social security and tier 1 RRTA tax withheld . . . . .	<b>11</b>	
<b>12</b>	Credit for federal tax on fuels. Attach Form 4136. . . . .	<b>12</b>	
<b>13</b>	Other payments or refundable credits:		
<b>a</b>	Form 2439 . . . . .	<b>13a</b>	
<b>b</b>	Qualified sick and family leave credits from Schedule(s) H and Form(s) 7202 for leave taken before April 1, 2021 . . . . .	<b>13b</b>	
<b>c</b>	Health coverage tax credit from Form 8885 . . . . .	<b>13c</b>	
<b>d</b>	Credit for repayment of amounts included in income from earlier years . . . . .	<b>13d</b>	
<b>e</b>	Reserved for future use . . . . .	<b>13e</b>	
<b>f</b>	Deferred amount of net 965 tax liability (see instructions) . . . . .	<b>13f</b>	
<b>g</b>	Credit for child and dependent care expenses from Form 2441, line 10. Attach Form 2441 . . . . .	<b>13g</b>	
<b>h</b>	Qualified sick and family leave credits from Schedule(s) H and Form(s) 7202 for leave taken after March 31, 2021 . . . . .	<b>13h</b>	
<b>z</b>	Other payments or refundable credits. List type and amount ► _____	<b>13z</b>	
<b>14</b>	Total other payments or refundable credits. Add lines 13a through 13z . . . . .	<b>14</b>	
<b>15</b>	Add lines 9 through 12 and 14. Enter here and on Form 1040, 1040-SR, or 1040-NR, line 31 . . . . .	<b>15</b>	<b>71</b>



**SCHEDULE C**  
**(Form 1040)**

Department of the Treasury  
Internal Revenue Service (99)

**Profit or Loss From Business**

(Sole Proprietorship)

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

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

OMB No. 1545-0074

**2021**

Attachment  
Sequence No. **09**

Name of proprietor

**James P Flannery**

Social security number (SSN)

**B** Enter code from instructions

► **999999**

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

**Consulting**

**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 2021? If "No," see instructions for limit on losses . . . . . ☒ Yes ☐ No

**H** If you started or acquired this business during 2021, check here . . . . . ☐ Yes ☐ No

**I** Did you make any payments in 2021 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**

<b>1</b> Gross receipts or sales. See instructions for line 1 and check the box if this income was reported to you on Form W-2 and the "Statutory employee" box on that form was checked . . . . . <input type="checkbox"/>	<b>1</b>	<b>20,568</b>
<b>2</b> Returns and allowances . . . . .	<b>2</b>	<b>0</b>
<b>3</b> Subtract line 2 from line 1 . . . . .	<b>3</b>	<b>20,568</b>
<b>4</b> Cost of goods sold (from line 42) . . . . .	<b>4</b>	
<b>5</b> <b>Gross profit.</b> Subtract line 4 from line 3. . . . .	<b>5</b>	<b>20,568</b>
<b>6</b> Other income, including federal and state gasoline or fuel tax credit or refund (see instructions) . . . . .	<b>6</b>	
<b>7</b> <b>Gross income.</b> Add lines 5 and 6 . . . . .	<b>7</b>	<b>20,568</b>

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

<b>8</b> Advertising . . . . .	<b>8</b>	<b>625</b>	<b>18</b> Office expense (see instructions) . . . . .	<b>18</b>	
<b>9</b> Car and truck expenses (see instructions) . . . . .	<b>9</b>	<b>4,770</b>	<b>19</b> Pension and profit-sharing plans . . . . .	<b>19</b>	
<b>10</b> Commissions and fees . . . . .	<b>10</b>		<b>20</b> Rent or lease (see instructions):		
<b>11</b> Contract labor (see instructions) . . . . .	<b>11</b>	<b>1,142</b>	<b>a</b> Vehicles, machinery, and equipment . . . . .	<b>20a</b>	
<b>12</b> Depletion . . . . .	<b>12</b>		<b>b</b> Other business property . . . . .	<b>20b</b>	
<b>13</b> Depreciation and section 179 expense deduction (not included in Part III) (see instructions) . . . . .	<b>13</b>		<b>21</b> Repairs and maintenance . . . . .	<b>21</b>	
<b>14</b> Employee benefit programs (other than on line 19) . . . . .	<b>14</b>		<b>22</b> Supplies (not included in Part III) . . . . .	<b>22</b>	
<b>15</b> Insurance (other than health) . . . . .	<b>15</b>		<b>23</b> Taxes and licenses . . . . .	<b>23</b>	
<b>16</b> Interest (see instructions):			<b>24</b> Travel and meals:		
<b>a</b> Mortgage (paid to banks, etc.) . . . . .	<b>16a</b>		<b>a</b> Travel . . . . .	<b>24a</b>	
<b>b</b> Other . . . . .	<b>16b</b>		<b>b</b> Deductible meals (see instructions) . . . . .	<b>24b</b>	
<b>17</b> Legal and professional services . . . . .	<b>17</b>		<b>25</b> Utilities . . . . .	<b>25</b>	
			<b>26</b> Wages (less employment credits) . . . . .	<b>26</b>	
			<b>27a</b> Other expenses (from line 48) . . . . .	<b>27a</b>	<b>6,785</b>
			<b>b</b> <b>Reserved for future use</b> . . . . .	<b>27b</b>	

<b>28</b> <b>Total expenses</b> before expenses for business use of home. Add lines 8 through 27a. . . . .	<b>28</b>	<b>13,322</b>
<b>29</b> Tentative profit or (loss). Subtract line 28 from line 7 . . . . .	<b>29</b>	<b>7,246</b>

<b>30</b> Expenses for business use of your home. Do not report these expenses elsewhere. Attach Form 8829 unless using the simplified method. See instructions. <b>Simplified method filers only:</b> Enter the total square footage of (a) your home: _____ and (b) the part of your home used for business: _____. Use the Simplified Method Worksheet in the instructions to figure the amount to enter on line 30 . . . . .	<b>30</b>	<b>1,096</b>
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<b>31</b> <b>Net profit or (loss).</b> Subtract line 30 from line 29. • If a profit, enter on both <b>Schedule 1 (Form 1040), line 3</b> , and on <b>Schedule SE, line 2</b> . (If you checked the box on line 1, see instructions). Estates and trusts, enter on <b>Form 1041, line 3</b> . • If a loss, you <b>must</b> go to line 32.	<b>31</b>	<b>6,150</b>
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<b>32</b> If you have a loss, check the box that describes your investment in this activity. See instructions. • If you checked 32a, enter the loss on both <b>Schedule 1 (Form 1040), line 3</b> , and on <b>Schedule SE, line 2</b> . (If you checked the box on line 1, see the line 31 instructions). Estates and trusts, enter on <b>Form 1041, line 3</b> . • If you checked 32b, you <b>must</b> attach <b>Form 6198</b> . Your loss may be limited.	<b>32a</b> <input type="checkbox"/> All investment is at risk. <b>32b</b> <input type="checkbox"/> Some investment is not at risk.
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For Paperwork Reduction Act Notice, see the separate instructions.

Schedule C (Form 1040) 2021

Name(s)

SSN

James P Flannery

**Part III Cost of Goods Sold** (see instructions)

<b>33</b>	Method(s) used to value closing inventory: <b>a</b> <input type="checkbox"/> Cost <b>b</b> <input type="checkbox"/> Lower of cost or market <b>c</b> <input type="checkbox"/> Other (attach explanation)	
<b>34</b>	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
<b>35</b>	Inventory at beginning of year. If different from last year's closing inventory, attach explanation. . . . .	<b>35</b>
<b>36</b>	Purchases less cost of items withdrawn for personal use . . . . .	<b>36</b>
<b>37</b>	Cost of labor. Do not include any amounts paid to yourself . . . . .	<b>37</b>
<b>38</b>	Materials and supplies . . . . .	<b>38</b>
<b>39</b>	Other costs . . . . .	<b>39</b>
<b>40</b>	Add lines 35 through 39 . . . . .	<b>40</b>
<b>41</b>	Inventory at end of year . . . . .	<b>41</b>
<b>42</b>	<b>Cost of goods sold.</b> Subtract line 41 from line 40. Enter the result here and on line 4 . . . . .	<b>42</b>

**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.

<b>43</b>	When did you place your vehicle in service for business purposes? (month/day/year)   ►    01-01-2016
<b>44</b>	Of the total number of miles you drove your vehicle during 2021, enter the number of miles you used your vehicle for:
<b>a</b>	Business    8,517 <b>b</b> Commuting (see instructions) <b>c</b> Other
<b>45</b>	Was your vehicle available for personal use during off-duty hours? . . . . . <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
<b>46</b>	Do you (or your spouse) have another vehicle available for personal use? . . . . . <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
<b>47a</b>	Do you have evidence to support your deduction? . . . . . <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
<b>b</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.

Drop Shipping	3,730
Postage	240
Equipment	1,206
Dropshipping Affliliate	41
Internet	785
Telephone	783
<b>48 Total other expenses.</b> Enter here and on line 27a . . . . .	<b>48</b> 6,785

**SCHEDULE D**  
**(Form 1040)**Department of the Treasury  
Internal Revenue Service (99)**Capital Gains and Losses**

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

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

▶ Use Form 8949 to list your transactions for lines 1b, 2, 3, 8b, 9, and 10.

OMB No. 1545-0074

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

Name(s) shown on return

**James P Flannery**

Your social security number

Did you dispose of any investment(s) in a qualified opportunity fund during the tax year? ☐ Yes ☒ No

If "Yes," attach Form 8949 and see its instructions for additional requirements for reporting your gain or loss.

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

See instructions for how to figure the amounts to enter on the lines below.

This form may be easier to complete if you round off cents to whole dollars.

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

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

See instructions for how to figure the amounts to enter on the lines below.

This form may be easier to complete if you round off cents to whole dollars.

	(d) Proceeds (sales price)	(e) Cost (or other basis)	(g) Adjustments to gain or loss from Form(s) 8949, Part II, line 2, column (g)	(h) Gain or (loss) Subtract column (e) from column (d) and combine the result with column (g)
<b>8a</b> Totals for all long-term transactions reported on Form 1099-B for which basis was reported to the IRS and for which you have no adjustments (see instructions). However, if you choose to report all these transactions on Form 8949, leave this line blank and go to line 8b . . .				
<b>8b</b> Totals for all transactions reported on Form(s) 8949 with <b>Box D</b> checked . . . . .	1,116	383		733
<b>9</b> Totals for all transactions reported on Form(s) 8949 with <b>Box E</b> checked . . . . .				
<b>10</b> Totals for all transactions reported on Form(s) 8949 with <b>Box F</b> checked . . . . .				
<b>11</b> Gain from Form 4797, Part I; long-term gain from Forms 2439 and 6252; and long-term gain or (loss) from Forms 4684, 6781, and 8824 . . . . .				<b>11</b>
<b>12</b> Net long-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1 . . . . .				<b>12</b>
<b>13</b> Capital gain distributions. See the instructions . . . . .				<b>13</b>
<b>14</b> Long-term capital loss carryover. Enter the amount, if any, from line 13 of your <b>Capital Loss Carryover Worksheet</b> in the instructions . . . . .				<b>14</b> ( )
<b>15</b> <b>Net long-term capital gain or (loss)</b> . Combine lines 8a through 14 in column (h). Then, go to Part III on page 2 . . . . .				<b>15</b> 733

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

Schedule D (Form 1040) 2021

**Part III Summary**

<p><b>16</b> Combine lines 7 and 15 and enter the result . . . . .</p> <p>• If line 16 is a <b>gain</b>, enter the amount from line 16 on Form 1040, 1040-SR, or 1040-NR, line 7. Then, go to line 17 below.</p> <p>• If line 16 is a <b>loss</b>, skip lines 17 through 20 below. Then, go to line 21. Also be sure to complete line 22.</p> <p>• If line 16 is <b>zero</b>, skip lines 17 through 21 below and enter -0- on Form 1040, 1040-SR, or 1040-NR, line 7. Then, go to line 22.</p> <p><b>17</b> Are lines 15 and 16 <b>both</b> gains?</p> <p><input checked="" type="checkbox"/> <b>Yes.</b> Go to line 18.</p> <p><input type="checkbox"/> <b>No.</b> Skip lines 18 through 21, and go to line 22.</p> <p><b>18</b> If you are required to complete the <b>28% Rate Gain Worksheet</b> (see instructions), enter the amount, if any, from line 7 of that worksheet . . . . . ▶</p> <p><b>19</b> If you are required to complete the <b>Unrecaptured Section 1250 Gain Worksheet</b> (see instructions), enter the amount, if any, from line 18 of that worksheet . . . . . ▶</p> <p><b>20</b> Are lines 18 and 19 both zero or blank and are you not filing Form 4952?</p> <p><input checked="" type="checkbox"/> <b>Yes.</b> Complete the <b>Qualified Dividends and Capital Gain Tax Worksheet</b> in the instructions for Forms 1040 and 1040-SR, line 16. <b>Don't</b> complete lines 21 and 22 below.</p> <p><input type="checkbox"/> <b>No.</b> Complete the <b>Schedule D Tax Worksheet</b> in the instructions. <b>Don't</b> complete lines 21 and 22 below.</p> <p><b>21</b> If line 16 is a loss, enter here and on Form 1040, 1040-SR, or 1040-NR, line 7, the <b>smaller</b> of:</p> <p>• The loss on line 16; or</p> <p>• (\$3,000), or if married filing separately, (\$1,500) } . . . . .</p> <p><b>Note:</b> When figuring which amount is smaller, treat both amounts as positive numbers.</p> <p><b>22</b> Do you have qualified dividends on Form 1040, 1040-SR, 1040-NR, line 3a?</p> <p><input type="checkbox"/> <b>Yes.</b> Complete the <b>Qualified Dividends and Capital Gain Tax Worksheet</b> in the instructions for Forms 1040 and 1040-SR, line 16.</p> <p><input type="checkbox"/> <b>No.</b> Complete the rest of Form 1040, 1040-SR, or 1040-NR.</p>	<p><b>16</b></p> <p><b>18</b></p> <p><b>19</b></p> <p><b>21</b></p>	<p>733</p> <p></p> <p></p> <p>( )</p>
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Name(s) shown on return. Name and SSN or taxpayer identification no. not required if shown on other side

Social security number or taxpayer identification number

**James P Flannery**

Before you check Box D, E, or F below, see whether you received any Form(s) 1099-B or substitute statement(s) from your broker. A substitute statement will have the same information as Form 1099-B. Either will show whether your basis (usually your cost) was reported to the IRS by your broker and may even tell you which box to check.

**Part II Long-Term.** Transactions involving capital assets you held more than 1 year are generally long-term (see instructions). For short-term transactions, see page 1.

**Note:** You may aggregate all long-term transactions reported on Form(s) 1099-B showing basis was reported to the IRS and for which no adjustments or codes are required. Enter the totals directly on Schedule D, line 8a; you aren't required to report these transactions on Form 8949 (see instructions).

**You must check Box D, E, or F below. Check only one box.** If more than one box applies for your long-term transactions, complete a separate Form 8949, page 2, for each applicable box. If you have more long-term transactions than will fit on this page for one or more of the boxes, complete as many forms with the same box checked as you need.

- ☒ **(D)** Long-term transactions reported on Form(s) 1099-B showing basis was reported to the IRS (see **Note** above)  
☐ **(E)** Long-term transactions reported on Form(s) 1099-B showing basis **wasn't** reported to the IRS  
☐ **(F)** Long-term transactions not reported to you on Form 1099-B

1	(a) Description of property (Example: 100 sh. XYZ Co.)	(b) Date acquired (Mo., day, yr.)	(c) Date sold or disposed of (Mo., day, yr.)	(d) Proceeds (sales price) (see instructions)	(e) Cost or other basis. See the <b>Note</b> below and see <i>Column (e)</i> in the separate instructions	Adjustment, if any, to gain or loss. If you enter an amount in column (g), enter a code in column (f). <b>See the separate instructions.</b>		(h) Gain or (loss). Subtract column (e) from column (d) and combine the result with column (g)
						(f) Code(s) from instructions	(g) Amount of adjustment	
		VARIOUS	12-31-2021	1,116	383			733
<b>2 Totals.</b> Add the amounts in columns (d), (e), (g), and (h) (subtract negative amounts). Enter each total here and include on your Schedule D, <b>line 8b</b> (if <b>Box D</b> above is checked), <b>line 9</b> (if <b>Box E</b> above is checked), or <b>line 10</b> (if <b>Box F</b> above is checked) ►				1,116	383			733

**Note:** If you checked Box D above but the basis reported to the IRS was incorrect, enter in column (e) the basis as reported to the IRS, and enter an adjustment in column (g) to correct the basis. See *Column (g)* in the separate instructions for how to figure the amount of the adjustment.

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

Department of the Treasury  
Internal Revenue Service (99)

**Self-Employment Tax**

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

OMB No. 1545-0074

**2021**  
Attachment  
Sequence No. 17

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

James P Flannery

Social security number of person  
with self-employment income ►

**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.

<b>1 a</b> Net farm profit or (loss) from Schedule F, line 34, and farm partnerships, Schedule K-1 (Form 1065), box 14, code A . . . . .	<b>1a</b>	
<b>b</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 . . . .	<b>1b</b> (	)
Skip line 2 if you use the nonfarm optional method in Part II. See instructions.		
<b>2</b> 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 . . . . .	<b>2</b>	6,150
<b>3</b> Combine lines 1a, 1b, and 2 . . . . .	<b>3</b>	6,150
<b>4 a</b> If line 3 is more than zero, multiply line 3 by 92.35% (0.9235). Otherwise, enter amount from line 3 . . . . .	<b>4a</b>	5,680
<b>Note:</b> If line 4a is less than \$400 due to Conservation Reserve Program payments on line 1b, see instructions.		
<b>b</b> If you elect one or both of the optional methods, enter the total of lines 15 and 17 here . . . . .	<b>4b</b>	
<b>c</b> Combine lines 4a and 4b. If less than \$400, <b>stop</b> ; you don't owe self-employment tax. <b>Exception:</b> If less than \$400 and you had <b>church employee income</b> , enter -0- and continue . . . . . ►	<b>4c</b>	5,680
<b>5 a</b> Enter your <b>church employee income</b> from Form W-2. See instructions for definition of church employee income . . . . .	<b>5a</b>	
<b>b</b> Multiply line 5a by 92.35% (0.9235). If less than \$100, enter -0- . . . . .	<b>5b</b>	
<b>6</b> Add lines 4c and 5b . . . . .	<b>6</b>	5,680
<b>7</b> 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 . . . . .	<b>7</b>	142,800
<b>8 a</b> 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 . . . . .	<b>8a</b>	
<b>b</b> Unreported tips subject to social security tax from Form 4137, line 10 . . . . .	<b>8b</b>	
<b>c</b> Wages subject to social security tax from Form 8919, line 10 . . . . .	<b>8c</b>	
<b>d</b> Add lines 8a, 8b, and 8c . . . . .	<b>8d</b>	
<b>9</b> Subtract line 8d from line 7. If zero or less, enter -0- here and on line 10 and go to line 11 . . . . . ►	<b>9</b>	142,800
<b>10</b> Multiply the <b>smaller</b> of line 6 or line 9 by 12.4% (0.124). . . . .	<b>10</b>	704
<b>11</b> Multiply line 6 by 2.9% (0.029) . . . . .	<b>11</b>	165
<b>12</b> <b>Self-employment tax.</b> Add lines 10 and 11. Enter here and on <b>Schedule 2 (Form 1040), line 4</b> . . . . .	<b>12</b>	869
<b>13</b> <b>Deduction for one-half of self-employment tax.</b> Multiply line 12 by 50% (0.50). Enter here and on <b>Schedule 1 (Form 1040), line 15</b> . . . . .	<b>13</b>	435

**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.

<b>14</b> Maximum income for optional methods . . . . .	<b>14</b>	5,880
<b>15</b> Enter the <b>smaller</b> of: two-thirds (2/3) of gross farm income <sup>1</sup> (not less than zero) <b>or</b> \$5,880. Also, include this amount on line 4b above . . . . .	<b>15</b>	

**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.

<b>16</b> Subtract line 15 from line 14 . . . . .	<b>16</b>	
<b>17</b> Enter the <b>smaller</b> of: two-thirds (2/3) of gross nonfarm income <sup>4</sup> (not less than zero) <b>or</b> the amount on line 16. Also, include this amount on line 4b above . . . . .	<b>17</b>	

<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.

## Information To Claim Certain Credits After Disallowance

*Earned Income Credit (EIC), Child Tax Credit (CTC), Refundable Child Tax Credit (RCTC), Additional Child Tax Credit (ACTC), Credit for Other Dependents (ODC), and American Opportunity Tax Credit (AOTC)*  
▶ Attach to your tax return. ▶ Go to [www.irs.gov/Form8862](http://www.irs.gov/Form8862) for instructions and the latest information.

OMB No. 1545-0074

Attachment  
Sequence No. **43A**

Name(s) shown on return

**James P Flannery**

Your social security number

You must complete Form 8862 and attach it to your tax return to claim the EIC, CTC/RCTC/ACTC/ODC, or AOTC if both of the following apply.

- Your EIC, CTC/RCTC/ACTC/ODC, or AOTC was previously reduced or disallowed for any reason other than a math or clerical error.
- You now want to claim the credit that was previously reduced or disallowed and you meet all the requirements for the credit.

### Part I All Filers

- 1 Enter the tax year for which you are filing this form (for example, 2021) . . . . . ▶ **2021**
- 2 Check the box(es) that applies to the credit(s) you are claiming and complete the part(s) that matches the box(es) you marked.

Earned Income Credit (Complete Part II)	Child Tax Credit (nonrefundable or refundable)/Additional Child Tax Credit/Credit for Other Dependents (Complete Part III)	American Opportunity Tax Credit (Complete Part IV)
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

### Part II Earned Income Credit

- 3 If the **only** reason your EIC was reduced or disallowed was because you incorrectly reported your earned income or investment income, check "Yes." Otherwise, check "No." . . . . . ▶ ☐ Yes ☒ No  
**Caution:** If you checked "Yes," **do not** complete the rest of Part II. Attach this form to your tax return to claim the EIC. If you checked "No," continue.
- 4 Could you (or your spouse if filing jointly) be claimed as a qualifying child of another taxpayer for the year entered on line 1? . . . . . ▶ ☐ Yes ☒ No  
**Caution:** See the instructions before answering. If you (or your spouse if filing jointly) answer "Yes" to question 4, you cannot claim the EIC.

If you are claiming the EIC with a qualifying child, continue to Section A. Otherwise, go to Section B.

### Section A: Filers With a Qualifying Child or Children

- Answer questions 5, 7, and 8 for each child for whom you are claiming the EIC.
- Enter the name(s) of the child(ren) you listed as Child 1, Child 2, and Child 3 on **Schedule EIC** for the year entered on line 1 above.

5 a **Child 1** \_\_\_\_\_ b **Child 2** \_\_\_\_\_  
c **Child 3** \_\_\_\_\_

- 6 Does your completed Schedule EIC for the year entered on line 1 show that you had a qualifying child for the EIC? ▶ ☐ Yes ☐ No  
**Caution:** If you checked "No," you do not need to complete Part II, Section A. Go to Part II, Section B.

7 Enter the number of days each child lived with you in the United States during the year entered on line 1.  
**Child 1** ▶ \_\_\_\_\_ **Child 2** ▶ \_\_\_\_\_ **Child 3** ▶ \_\_\_\_\_  
**Caution:** If you enter less than 183 (184 if the year on line 1 is a leap year), you cannot claim the EIC for that child.

- 8 If your child was born or died during the year entered on line 1, enter the month and day the child was born and/or died as month (MM)/day (DD). Otherwise, skip this line.  

<b>Child 1</b> date of birth (MM/DD) _____	<b>Child 1</b> date of death (MM/DD) _____
<b>Child 2</b> date of birth (MM/DD) _____	<b>Child 2</b> date of death (MM/DD) _____
<b>Child 3</b> date of birth (MM/DD) _____	<b>Child 3</b> date of death (MM/DD) _____

Only one person may claim the child as a qualifying child for the EIC and certain other child-related benefits. If the child meets the conditions to be a qualifying child of any other person (other than your spouse if filing jointly), complete Part V. If you cannot treat any of the children listed above as a qualifying child and have no other qualifying children, go to Part II, Section B.

**Section B: Filers Without a Qualifying Child or Children**

- 9a** Enter the number of days during the year entered on line 1 that your main home was in the United States . . . . . **365**
- b** If married filing jointly, enter the number of days during the year entered on line 1 that your spouse's main home was in the United States . . . . . **▶** \_\_\_\_\_
- Caution:** Members of the military stationed outside the United States during the year entered on line 1, see the instructions before answering. If you enter less than 183 (184 if the year on line 1 is a leap year) on either line 9a or 9b (if filing jointly), you cannot claim the EIC.
- 10a** Enter your age at the end of the year on line 1 . . . . . **35**
- b** Enter your spouse's age at the end of the year on line 1 . . . . . \_\_\_\_\_
- Caution:** If your spouse died during the year entered on line 1 or you are preparing a return for someone who died during the year entered on line 1, see the instructions before answering. If neither you (nor your spouse if filing jointly) met the applicable minimum or maximum age requirement at the end of the year on line 1, you cannot claim the EIC. See the Instructions for Form 8862 for more information.
- 11a** Can you be claimed as a dependent on another taxpayer's return? . . . . . ☐ Yes ☒ No
- b** Can your spouse (if filing jointly) be claimed as a dependent on another taxpayer's return? . . . . . ☐ Yes ☐ No
- Caution:** If either you (or your spouse if filing jointly) answer "Yes" to question 11, you cannot claim the EIC.

**Part III Child Tax Credit (nonrefundable or refundable)/Additional Child Tax Credit/Credit for Other Dependents**

- 12** Enter the name(s) of each child for whom you are claiming the child tax credit/refundable child tax credit/additional child tax credit (CTC/RCTC/ACTC). If you are claiming the CTC/RCTC/ACTC for more than four qualifying children, attach a statement also answering questions 12 and 14-17 for those children.
- a** Child 1 \_\_\_\_\_ **b** Child 2 \_\_\_\_\_
- c** Child 3 \_\_\_\_\_ **d** Child 4 \_\_\_\_\_
- 13** Enter the name(s) of each person for whom you are claiming the credit for other dependents (ODC). If you are claiming the credit for more than four dependents, attach a statement answering questions 13, 16, and 17 for those dependents.
- a** Other dependent 1 \_\_\_\_\_ **b** Other dependent 2 \_\_\_\_\_
- c** Other dependent 3 \_\_\_\_\_ **d** Other dependent 4 \_\_\_\_\_
- 14** For each child listed in response to question 12, did the child live with you for more than half of the year or meet an exception described in the instructions?
- Child 1 ☐ Yes ☐ No Child 2 ☐ Yes ☐ No Child 3 ☐ Yes ☐ No Child 4 ☐ Yes ☐ No
- 15** For each child listed in response to question 12, did the child meet the requirements to be a qualifying child for the CTC/RCTC/ACTC?
- Child 1 ☐ Yes ☐ No Child 2 ☐ Yes ☐ No Child 3 ☐ Yes ☐ No Child 4 ☐ Yes ☐ No
- 16** For each person claimed as a qualifying child or other dependent for the CTC/RCTC/ACTC/ODC, is that person your dependent?
- Child 1 ☐ Yes ☐ No Child 2 ☐ Yes ☐ No Child 3 ☐ Yes ☐ No Child 4 ☐ Yes ☐ No
- Other dependent 1 ☐ Yes ☐ No Other dependent 2 ☐ Yes ☐ No
- Other dependent 3 ☐ Yes ☐ No Other dependent 4 ☐ Yes ☐ No
- 17** For each person claimed as a qualifying child or other dependent for the CTC/RCTC/ACTC/ODC, is that person a citizen, national, or resident of the United States? See Pub. 519 for more information on when a person is a resident of the United States or is treated as a resident of the United States.
- Child 1 ☐ Yes ☐ No Child 2 ☐ Yes ☐ No Child 3 ☐ Yes ☐ No Child 4 ☐ Yes ☐ No
- Other dependent 1 ☐ Yes ☐ No Other dependent 2 ☐ Yes ☐ No
- Other dependent 3 ☐ Yes ☐ No Other dependent 4 ☐ Yes ☐ No
- Caution:** If the answer is "No" for questions 14, 15, 16, or 17, you cannot claim the CTC/RCTC/ACTC/ODC for that child or other dependent.

Only one person can claim the child as a qualifying child for the CTC/RCTC/ACTC/ODC. If the child meets the conditions to be a qualifying child of any other person (other than your spouse if filing jointly) complete Part V. If you cannot treat any of the children listed above as a qualifying child and have no other qualifying children, you cannot claim the CTC/RCTC/ACTC or the ODC based on having a qualifying child. If you are a noncustodial parent who is entitled to treat the child as a qualifying child, you do not need to complete Part V.



**Part IV American Opportunity Tax Credit**

- Answer the following questions for each student for whom you are claiming the AOTC. If you have more than three students, attach a statement also answering questions 18 and 19 for those students.
- Enter the name(s) of the student(s) as listed on Form 8863.

**18a Student 1** \_\_\_\_\_ **b Student 2** \_\_\_\_\_**c Student 3** \_\_\_\_\_**19a** Did the student meet the requirements to be an eligible student for purposes of the AOTC for the year entered on line 1? See Pub. 970 for more information.**Student 1** ☐ Yes ☐ No**Student 2** ☐ Yes ☐ No**Student 3** ☐ Yes ☐ No**b** Has the Hope Scholarship Credit or AOTC been claimed for the student for any 4 tax years before the year entered on line 1?**Student 1** ☐ Yes ☐ No**Student 2** ☐ Yes ☐ No**Student 3** ☐ Yes ☐ No**Caution:** If you answered "No" to question 19a or "Yes" to question 19b, you cannot claim the credit for that student.**Part V Qualifying Child of More Than One Person**

- Answer the following questions for each child who meets the conditions to be a qualifying child of any other person (other than your spouse if filing jointly). If you have more than four qualifying children, attach a statement also answering questions 20-22 for those children.

**20a Child 1** \_\_\_\_\_ **b Child 2** \_\_\_\_\_**c Child 3** \_\_\_\_\_ **d Child 4** \_\_\_\_\_**21** Enter the address where you and the child lived together during the year entered on line 1. If you lived with the child at more than one address during the year, attach a list of the addresses where you lived.**Child 1 ▶** Number and street \_\_\_\_\_  
City, state, and ZIP code \_\_\_\_\_**Child 2 ▶** If same as shown for Child 1, check this box ☐ Otherwise, enter below.Number and street \_\_\_\_\_  
City, state, and ZIP code \_\_\_\_\_**Child 3 ▶** If same as shown for Child 1, check this box ☐ Otherwise, enter below.Number and street \_\_\_\_\_  
City, state, and ZIP code \_\_\_\_\_**Child 4 ▶** If same as shown for Child 1, check this box ☐ Otherwise, enter below.Number and street \_\_\_\_\_  
City, state, and ZIP code \_\_\_\_\_

**Part V** **Qualifying Child of More Than One Person** *(continued)*

- 22** Did any other person (except your spouse, if filing jointly, and your dependents claimed on your return) live with Child 1, Child 2, Child 3, or Child 4 for more than half the year? . . . . . ☐ **Yes** ☐ **No**
- If "Yes," enter the relationship of each person to the child on the appropriate line below.

**Other person living with Child 1:** Name \_\_\_\_\_  
Relationship to Child 1 \_\_\_\_\_

**Other person living with Child 2:** If same as shown for Child 1, check this box ☐ Otherwise, enter below.  
Name \_\_\_\_\_  
Relationship to Child 2 \_\_\_\_\_

**Other person living with Child 3:** If same as shown for Child 1, check this box ☐ Otherwise, enter below.  
Name \_\_\_\_\_  
Relationship to Child 3 \_\_\_\_\_

**Other person living with Child 4:** If same as shown for Child 1, check this box ☐ Otherwise, enter below.  
Name \_\_\_\_\_  
Relationship to Child 4 \_\_\_\_\_

To determine which person can treat the child as a qualifying child for the EIC and CTC/RCTC/ACTC, see *Qualifying Child of More Than One Person* in Pub. 501.

**Note:** The IRS may ask you to provide additional information to verify your eligibility to claim each credit.

**Paid Preparer's Due Diligence Checklist***Earned Income Credit (EIC), American Opportunity Tax Credit (AOTC),  
Child Tax Credit (CTC) (including the Additional Child Tax Credit (ACTC)) and  
Credit for Other Dependents (ODC)), and Head of Household (HOH) Filing Status***► To be completed by preparer and filed with Form 1040, 1040-SR, 1040-NR, 1040-PR, or 1040-SS.  
► Go to [www.irs.gov/Form8867](http://www.irs.gov/Form8867) for instructions and the latest information.**

OMB No. 1545-0074

Attachment  
Sequence No. **70**

Taxpayer name(s) shown on return

Taxpayer identification number

**James P Flannery**  
Enter preparer's name and PTIN**Part I Due Diligence Requirements**Please check the appropriate box for the credit(s) and/or HOH filing status claimed on the return and complete the related Parts I–V for the benefit(s) claimed (check all that apply). ☒ EIC ☐ CTC/ ACTC/ODC ☐ AOTC ☐ HOH

	Yes	No	N/A
1 Did you complete the return based on information for the applicable tax year provided by the taxpayer or reasonably obtained by you? (See instructions if relying on prior year earned income.) . . . . .	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
2 If credits are claimed on the return, did you complete the applicable EIC and/or CTC/ACTC/ODC worksheets found in the Form 1040, 1040-SR, 1040-NR, 1040-PR, or 1040-SS, or Schedule 8812 (Form 1040) instructions, and/or the AOTC worksheet found in the Form 8863 instructions, or your own worksheet(s) that provides the same information, and all related forms and schedules for each credit claimed? . . . . .	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
3 Did you satisfy the knowledge requirement? To meet the knowledge requirement, you must do both of the following. • Interview the taxpayer, ask questions, and contemporaneously document the taxpayer's responses to determine that the taxpayer is eligible to claim the credit(s) and/or HOH filing status. • Review information to determine that the taxpayer is eligible to claim the credit(s) and/or HOH filing status and to figure the amount(s) of any credit(s) . . . . .	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
4 Did any information provided by the taxpayer or a third party for use in preparing the return, or information reasonably known to you, appear to be incorrect, incomplete, or inconsistent? (If "Yes," answer questions 4a and 4b. If "No," go to question 5.) . . . . .	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
a Did you make reasonable inquiries to determine the correct, complete, and consistent information? . .	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
b Did you contemporaneously document your inquiries? (Documentation should include the questions you asked, whom you asked, when you asked, the information that was provided, and the impact the information had on your preparation of the return.) . . . . .	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
5 Did you satisfy the record retention requirement? To meet the record retention requirement, you must keep a copy of your documentation referenced in question 4b, a copy of this Form 8867, a copy of any applicable worksheet(s), a record of how, when, and from whom the information used to prepare Form 8867 and any applicable worksheet(s) was obtained, and a copy of any document(s) provided by the taxpayer that you relied on to determine eligibility for the credit(s) and/or HOH filing status or to figure the amount(s) of the credit(s) . . . . .	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
List those documents provided by the taxpayer, if any, that you relied on: _____ _____ _____			
6 Did you ask the taxpayer whether he/she could provide documentation to substantiate eligibility for the credit(s) and/or HOH filing status and the amount(s) of any credit(s) claimed on the return if his/her return is selected for audit? . . . . .	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
7 Did you ask the taxpayer if any of these credits were disallowed or reduced in a previous year? . . . . (If credits were disallowed or reduced, go to question 7a; if not, go to question 8.)	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
a Did you complete the required recertification Form 8862? . . . . .	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
8 If the taxpayer is reporting self-employment income, did you ask questions to prepare a complete and correct Schedule C (Form 1040)? . . . . .	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

For Paperwork Reduction Act Notice, see separate instructions.

Form 8867 (Rev. 12-2021)

**Part II Due Diligence Questions for Returns Claiming EIC** (If the return does not claim EIC, go to Part III.)

	Yes	No	N/A
<b>9a</b> Have you determined that the taxpayer is eligible to claim the EIC for the number of qualifying children claimed, or is eligible to claim the EIC without a qualifying child? <b>(If the taxpayer is claiming the EIC and does not have a qualifying child, go to question 10.)</b> . . . . .	<input checked="" type="checkbox"/>	<input type="checkbox"/>	
<b>b</b> Did you ask the taxpayer if the child lived with the taxpayer for over half of the year, even if the taxpayer has supported the child the entire year? . . . . .	<input checked="" type="checkbox"/>	<input type="checkbox"/>	
<b>c</b> Did you explain to the taxpayer the rules about claiming the EIC when a child is the qualifying child of more than one person (tiebreaker rules)? . . . . .	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

**Part III Due Diligence Questions for Returns Claiming CTC/ACTC/ODC** (If the return does not claim CTC, ACTC, or ODC, go to Part IV.)

	Yes	No	N/A
<b>10</b> Have you determined that each qualifying person for the CTC/ACTC/ODC is the taxpayer's dependent who is a citizen, national, or resident of the United States? . . . . .	<input type="checkbox"/>	<input type="checkbox"/>	
<b>11</b> Did you explain to the taxpayer that he/she may not claim the CTC/ACTC if the child has not lived with the taxpayer for over half of the year, even if the taxpayer has supported the child, unless the child's custodial parent has released a claim to exemption for the child? . . . . .	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<b>12</b> Did you explain to the taxpayer the rules about claiming the CTC/ACTC/ODC for a child of divorced or separated parents (or parents who live apart), including any requirement to attach a Form 8332 or similar statement to the return? . . . . .	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

**Part IV Due Diligence Questions for Returns Claiming AOTC** (If the return does not claim AOTC, go to Part V.)

	Yes	No
<b>13</b> Did the taxpayer provide substantiation for the credit, such as a Form 1098-T and/or receipts for the qualified tuition and related expenses for the claimed AOTC? . . . . .	<input type="checkbox"/>	<input type="checkbox"/>

**Part V Due Diligence Questions for Claiming HOH** (If the return does not claim HOH filing status, go to Part VI.)

	Yes	No
<b>14</b> Have you determined that the taxpayer was unmarried or considered unmarried on the last day of the tax year and provided more than half of the cost of keeping up a home for the year for a qualifying person? . . . . .	<input type="checkbox"/>	<input type="checkbox"/>

**Part VI Eligibility Certification**

- **You will have complied with all due diligence requirements for claiming the applicable credit(s) and/or HOH filing status on the return of the taxpayer identified above if you:**
- Interview the taxpayer, ask adequate questions, contemporaneously document the taxpayer's responses on the return or in your notes, review adequate information to determine if the taxpayer is eligible to claim the credit(s) and/or HOH filing status and to figure the amount(s) of the credit(s);
  - Complete this Form 8867 truthfully and accurately and complete the actions described in this checklist for any applicable credit(s) claimed and HOH filing status, if claimed;
  - Submit Form 8867 in the manner required; **and**
  - Keep all five of the following records for 3 years from the latest of the dates specified in the Form 8867 instructions under *Document Retention*.
    - A copy of this Form 8867.
    - The applicable worksheet(s) or your own worksheet(s) for any credit(s) claimed.
    - Copies of any documents provided by the taxpayer on which you relied to determine the taxpayer's eligibility for the credit(s) and/or HOH filing status and to figure the amount(s) of the credit(s).
    - A record of how, when, and from whom the information used to prepare this form and the applicable worksheet(s) was obtained.
    - A record of any additional information you relied upon, including questions you asked and the taxpayer's responses, to determine the taxpayer's eligibility for the credit(s) and/or HOH filing status and to figure the amount(s) of the credit(s).
- **If you have not complied with all due diligence requirements, you may have to pay a penalty for each failure to comply related to a claim of an applicable credit or HOH filing status (see instructions for more information).**

	Yes	No
<b>15</b> Do you certify that all of the answers on this Form 8867 are, to the best of your knowledge, true, correct, and complete? . . . . .	<input checked="" type="checkbox"/>	<input type="checkbox"/>

**Premium Tax Credit (PTC)**

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

▶ Go to [www.irs.gov/Form8962](http://www.irs.gov/Form8962) for instructions and the latest information.**2021**Attachment  
Sequence No. **73**

Name shown on your return

Your social security number

**James P Flannery****A** If you, or your spouse (if filing a joint return), received, or were approved to receive, unemployment compensation for any week beginning during 2021 check the box. See instructions . . . . . ▶ ☒**B** 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**

<b>1</b> Tax family size. Enter your tax family size. See instructions . . . . .	<b>1</b>	<b>1</b>
<b>2a</b> Modified AGI. Enter your modified AGI. See instructions . . . . .	<b>2a</b>	<b>5,631</b>
<b>b</b> Enter the total of your dependents' modified AGI. See instructions . . . . .	<b>2b</b>	
<b>3</b> Household income. Add the amounts on lines 2a and 2b. See instructions . . . . .	<b>3</b>	<b>5,631</b>
<b>4</b> 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. <b>a</b> <input type="checkbox"/> Alaska <b>b</b> <input type="checkbox"/> Hawaii <b>c</b> <input checked="" type="checkbox"/> Other 48 states and DC	<b>4</b>	<b>12,760</b>
<b>5</b> Household income as a percentage of federal poverty line (see instructions) . . . . .	<b>5</b>	<b>133 %</b>
<b>6</b> Reserved for future use . . . . .		
<b>7</b> Applicable Figure. Using your line 5 percentage, locate your "applicable figure" on the table in the instructions . . . . .	<b>7</b>	
<b>8a</b> Annual contribution amount. Multiply line 3 by line 7. Round to nearest whole dollar amount	<b>8a</b>	
<b>b</b> Monthly contribution amount. Divide line 8a by 12. Round to nearest whole dollar amount	<b>8b</b>	

**Part II Premium Tax Credit Claim and Reconciliation of Advance Payment of Premium Tax Credit****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)
<b>11</b> Annual Totals	<b>5,410</b>	<b>6,160</b>		<b>6,160</b>	<b>5,410</b>	<b>5,339</b>
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)
<b>12</b> January						
<b>13</b> February						
<b>14</b> March						
<b>15</b> April						
<b>16</b> May						
<b>17</b> June						
<b>18</b> July						
<b>19</b> August						
<b>20</b> September						
<b>21</b> October						
<b>22</b> November						
<b>23</b> December						

<b>24</b> Total premium tax credit. Enter the amount from line 11(e) or add lines 12(e) through 23(e) and enter the total here . .	<b>24</b>	<b>5,410</b>
<b>25</b> Advance payment of PTC. Enter the amount from line 11(f) or add lines 12(f) through 23(f) and enter the total here . .	<b>25</b>	<b>5,339</b>
<b>26</b> 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 9. 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 . . . . .	<b>26</b>	<b>71</b>

**Part III Repayment of Excess Advance Payment of the Premium Tax Credit**

<b>27</b> Excess advance payment of PTC. If line 25 is greater than line 24, subtract line 24 from line 25. Enter the difference here	<b>27</b>	
<b>28</b> Repayment limitation (see instructions) . . . . .	<b>28</b>	
<b>29</b> Excess advance premium tax credit repayment. Enter the smaller of line 27 or line 28 here and on Schedule 2 (Form 1040), line 2 . . . . .	<b>29</b>	

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

Form **8962** (2021)

## 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](http://www.irs.gov/Form8829) for instructions and the latest information.

Name(s) of proprietor(s)

James P Flannery

Your social security number

**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%
<b>For daycare facilities not used exclusively for business, go to line 4. All others, go to line 7.</b>			
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 8,760	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, <b>plus</b> any gain derived from the business use of your home, <b>minus</b> any loss from the trade or business not derived from the business use of your home. See instructions	8	7,246
<b>See instructions for columns (a) and (b) before completing lines 9-22.</b>			
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	7,246
16	Excess mortgage interest (see instructions)	16	
17	Excess real estate taxes (see instructions)	17	
18	Insurance	18	
19	Rent	19	
20	Repairs and maintenance	20	
21	Utilities	21	
22	Other expenses (see instructions)	22	
23	Add lines 16 through 22	23	
24	Multiply line 23, column (b), by line 7	24	
25	Carryover of prior year operating expenses (see instructions)	25	1,096
26	Add line 23, column (a), line 24, and line 25	26	1,096
27	Allowable operating expenses. Enter the <b>smaller</b> of line 15 or line 26	27	1,096
28	Limit on excess casualty losses and depreciation. Subtract line 27 from line 15	28	6,150
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 <b>smaller</b> of line 28 or line 32	33	
34	Add lines 14, 27, and 33	34	1,096
35	Casualty loss portion, if any, from lines 14 and 33. Carry amount to <b>Form 4684</b> . See instructions	35	
36	<b>Allowable expenses for business use of your home.</b> 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	1,096

**Part III Depreciation of Your Home**

37	Enter the <b>smaller</b> 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 2022**

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

**Federal Supporting Statements****2021 PG01**

Name(s) as shown on return

James P Flannery

Tax ID Number

Schedule 1 - Line 8a - NOL Explanation

Statement #1

2020 NOL CF = \$5,507.

Total NOL deduction on Schedule 1, line 8 = \$2,205.

\$3,302 of the post-2017 NOL carryforward was not included on  
Schedule 1, line 8, due to the 80% of taxable income limitation.

**1040****Overflow Statement****2021**

Page 1

(This page is not filed with the return. It is for your records only.)

Name(s) as shown on return

James P Flannery

Tax Identification Number

**Schedule C, Line 1 - Gross Receipts**

<b>Description</b>	<b>Amount</b>
PayPal 1099K	\$ 1
PayPal 1099K	1
PayPal 1099K	5,055
	1,899
<b>Total:</b>	<b>\$ 6,956</b>



☐ CORRECTED (if checked)

PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no.  <b>CT Department of Labor</b>  <b>200 Folly Brook Blvd</b> <b>Wethersfield CT 06109</b>		1 Unemployment compensation		OMB No. 1545-0120	
		\$ <b>1,288</b>		<b>2021</b>  Form <b>1099-G</b>	
PAYER'S TIN <b>[REDACTED]</b>		2 State or local income tax refunds, credits, or offsets			
		\$		\$ <b>129</b>	
RECIPIENT'S TIN <b>[REDACTED]</b>		3 Box 2 amount is for tax year		6 Taxable grants	
RECIPIENT'S name <b>James P Flannery</b>		5 RTAA payments		\$	
Street address (including apt. no.) <b>[REDACTED]</b>		7 Agriculture payments		8 If checked, box 2 is trade or business income <input type="checkbox"/>	
City or town, state or province, country, and ZIP or foreign postal code <b>[REDACTED]</b>		9 Market gain			
Account number (see instructions) <b>[REDACTED]</b>		10a State		11 State income tax withheld	
		CT <b>[REDACTED]</b>		\$ <b>39</b>	

**Certain  
Government  
Payments**

**Copy B  
For Recipient**

This is important tax information and is being furnished to the IRS. If you are required to file a return, a negligence penalty or other sanction may be imposed on you if this income is taxable and the IRS determines that it has not been reported.

Form **1099-G**

(keep for your records)

[www.irs.gov/Form1099G](http://www.irs.gov/Form1099G)

Department of the Treasury - Internal Revenue Service

EEA

# Earned Income Credit Worksheet - Form 1040 or 1040-SR, line 27

(Keep for your records)

2021

Name(s) as shown on return

Tax ID Number

James P Flannery

1. Enter the amount from Form 1040 or 1040-SR, line 1 plus any nontaxable combat pay elected to be included in earned income . . . . . 1. \_\_\_\_\_
2. If you received a taxable scholarship or fellowship grant that was not reported on a W-2 form, enter that amount here; plus any amounts received for work performed while an inmate in a penal institution; plus any amounts received as a pension or annuity from a nonqualified deferred compensation plan or a nongovernmental section 457 plan . . . . . 2. \_\_\_\_\_
3. Subtract line 2 from line 1 . . . . . 3. \_\_\_\_\_
4. If you were self-employed or used Schedule C as a statutory employee, enter the amount from Worksheet B, line 4 . . . . . 4. 5,715
5. Add lines 3 and 4 . . . . . 5. 5,715
6. Look up the amount on **line 5** above in the **EIC Table** right after Worksheet B in the instructions to find your credit. Enter the credit here. If line 6 is zero, **stop**. You **cannot** take the credit. Enter "**No**" directly to the left of Form 1040 or 1040-SR, line 27 . . . . . 6. 876
7. Enter your **AGI** from Form 1040 or 1040-SR, line 11 . . . . . 7. 5,631
8. **Is line 7 less than -**
  - \$11,650 if you do not have a qualifying child? (\$17,600 if married filing joint)
  - \$19,550 if you have at least one qualifying child? (\$25,500 if married filing joint)

☒ **Yes.** Go to line 9 now.  
☐ **No.** Look up the amount on **line 7** above in the **EIC Table** to find your credit.

Enter the credit here . . . . . 8. \_\_\_\_\_
9. **Earned income credit.**
  - If you checked "Yes" on line 8, enter the amount from line 6.
  - If you checked "No" on line 8, enter the **smaller** of line 6 or line 8. . . . . 9. 876

For additional information on the EIC calculation see the form instructions or IRS Publication 596.

**Worksheet B  
Form 1040**

Name(s) as shown on return

**Earned Income Credit (EIC) - Line 27**

(Keep for your records)

**2021**

Tax ID Number

**James P Flannery****Use this worksheet if you answered "Yes" to Step 5, question 2.**

- Complete the parts below (Parts 1 through 3) that apply to you. Then, continue to Part 4.
- If you are married filing a joint return, include your spouse's amounts, if any, with yours to figure the amounts to enter in Parts 1 through 3.

<b>Part 1</b>  <b>Self-Employed, Members of the Clergy, and People With Church Employee Income Filing Schedule SE</b>	<b>1a.</b> Enter the amount from Schedule SE, Part I, line 3.  <b>b.</b> Enter any amount from Schedule SE, Part I, line 4b and line 5a.  <b>c.</b> Combine lines 1a and 1b.  <b>d.</b> Enter the amount from Schedule SE, Part I, line 13.  <b>e.</b> Subtract line 1d from line 1c.	<div>1a6,150</div> <div>1b</div> <div>1c6,150</div> <div>1d435</div> <div>1e5,715</div>
<b>Part 2</b>  <b>Self-Employed NOT Required To File Schedule SE</b>  For example, your net earnings from self-employment were less than \$400.	<b>2.</b> Don't include on these lines any statutory employee income, any net profit from services performed as a notary public, any amount exempt from self-employment tax as the result of the filing and approval of Form 4029 or Form 4361, or any other amounts exempt from self-employment tax.  <b>a.</b> Enter any net farm profit or (loss) from Schedule F, line 34; and from farm partnerships, Schedule K-1 (Form 1065), box 14, code A*.  <b>b.</b> Enter any net profit or (loss) from Schedule C, line 31; and Schedule K-1 (Form 1065), box 14, code A (other than farming)*.  <b>c.</b> Combine lines 2a and 2b.  <i>*If you have any Schedule K-1 amounts, complete the appropriate line(s) of Schedule SE, Part I. Reduce the Schedule K-1 amounts as described in the Partner's Instructions for Schedule K-1. Enter your name and social security number on Schedule SE and attach it to your return.</i>	<div>2a</div> <div>2b</div> <div>2c</div>
<b>Part 3</b>  <b>Statutory Employees Filing Schedule C</b>	<b>3.</b> Enter the amount from Schedule C, line 1, that you are filing as a statutory employee.	<div>3</div>
<b>Part 4</b>  <b>All Filers Using Worksheet B</b>	<b>4.</b> Combine lines 1e, 2c, and 3 <b>This is your total self-employed income.</b>	<div>45,715</div>

**Need more information or forms? Visit IRS.gov.**

Form 1040 or  
1040-SR

Investment Income for the  
Earned Income Credit

(Keep for your records)

2021

Name(s) as shown on return

Tax ID Number

James P Flannery

Interest and Dividends

1. Enter any amount from Form 1040 or 1040-SR, line 2b . . . . . 1. 100
2. Enter any amount from Form 1040 or 1040-SR, line 2a, plus any amount on Form 8814, line 1b . . . . . 2. \_\_\_\_\_
3. Enter any amount from Form 1040 or 1040-SR, line 3b . . . . . 3. \_\_\_\_\_
4. Enter the amount from Schedule 1 (Form 1040), line 8z, that is from Form 8814 if you are filing that form to report your child's interest and dividend income on your return. (If your child received an Alaska Permanent Fund dividend, use Worksheet 2, on the next page, to figure the amount to enter on this line.) . . . . . 4. \_\_\_\_\_

Capital Gain Net Income

5. Enter the amount from Form 1040 or 1040-SR, line 7. If the amount on that line is a loss, enter -0- . . . . . 5. 733
6. Enter any gain from Form 4797, Sales of Business Property, line 7. If the amount on that line is a loss, enter -0-. (But, if you completed lines 8 and 9 of Form 4797, enter the amount from line 9 instead.) . . . . . 6. \_\_\_\_\_
7. Subtract line 6 of this worksheet from line 5 of this worksheet. (If the result is less than zero, enter -0-.) . . . . . 7. 733

Royalties and Rental Income From Personal Property

8. Enter any royalty income from Schedule E, line 4, plus any income from the rental of personal property shown on Schedule 1 (Form 1040), line 8k. Subtract any expenses from Schedule E, line 20 related to royalty income, and any expenses from the rental of personal property deducted on Schedule 1, line 24z. (If the result is less than zero, enter -0-) . . . . . 8. \_\_\_\_\_

Passive Activities

9. Enter the total of any net income from passive activities (such as income included on Schedule E, lines 26, 29a (col. (h)), 34a (col. (d)), or 40) and the total of any losses from passive activities (included on Schedule E, lines 26, 29b (col. (g)), 34b (col. (c)), or 40). (See instructions below for line 9.) (if zero or less, enter -0-) . . . . . 9. 0
10. Adjustment from EIC screen . . . . . 10. \_\_\_\_\_
11. Add the amounts on lines 1, 2, 3, 4, 7, 8, 9 and 10. Enter the total. **This is your Investment Income** . . . . . 11. 833
12. Is the amount on line 11 more than \$10,000?
- ☐ Yes. You can't take the credit.
- ☒ No. Go to Step 3 of the Form 1040 and 1040-SR instructions for line 27 to find out if you can take the credit (unless you are using this publication to find out if you can take the credit; in that case, go to Rule 7, next).

**Instructions for line 9.** In figuring the amount to enter on line 9, don't take into account any royalty income (or loss) included on line 26 of Schedule E or any amount included in your earned income. To find out if the income on line 26 or line 40 of Schedule E is from a passive activity, see the Schedule E instructions. If any of the rental real estate income (or loss) included on Schedule E, line 26, isn't from a passive activity, print "NPA" and the amount of that income (or loss) on the dotted line next to line 26.

# Auto Expense Worksheet

(Keep for your records)

2021

Name(s) as shown on return

Tax ID Number

James P Flannery

Profession/Business

Consulting \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 . . . . . 8,517

Total Commuting miles driven during the year . . . . . \_\_\_\_\_

Total Other miles driven during the year . . . . . \_\_\_\_\_

Total Miles driven during the year . . . . . 8,517

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 . . . . . 8,517 X 0.56 4,770 . . . . . 4,770

Parking fees . . . . . \_\_\_\_\_

Tolls . . . . . \_\_\_\_\_

Interest . . . . . \_\_\_\_\_

Personal Property Tax . . . . . \_\_\_\_\_

Total Standard Mile Rate deduction . . . . . 4,770

## How it is reported:

Depreciation deduction . . . . . \_\_\_\_\_

Auto Expense . . . . . 4,770

Personal Property Taxes, Schedule A, Line 5c . . . . . \_\_\_\_\_

## Net Operating Loss Carryover / Carryback Worksheet

(This page is not filed with the return. It is for your records only.)

2021

Name(s) as shown on return

Tax ID Number

James P Flannery

Year Carried From	Amount Available For Carryover/Carryback	Amount Used Prior to 2021	Amount Used In 2021	Remaining Carryover
2001				
2002				
2003				
2004				
2005				
2006				
2007				
2008				
2009				
2010				
2011				
2012				
2013				
2014				
2015				
2016				
2017				
2018				
2019				
2020	5,507		2,205	3,302
2021				
<b>Totals</b>	<b>5,507</b>		<b>2,205</b>	<b>3,302</b>

The required prior-year NOL Deduction statement for Form 1040, Schedule 1, line 8 has been generated based on the information above. To append anything to that statement, open the SCH screen and select "051" from the "Type of attachment" drop list.

\$3,302 of the post-2017 NOL carryforward was not included on Schedule 1, line 8, due to the 80% of taxable income limitation.

- |    |  |          |
|----|--|----------|
| 1. | Enter the amount from Form 1045, page 3, line 24, if less than zero . . . . .  | _____    |
| 2. | Portion of line 1 that is a farming loss that was carried back and used in 2017 or<br>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 2021 NOL to carry over to 2022 . . . . .   | <b>0</b> |

1040

# Individual Diagnostic Summary

2021

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: 03-28-2022

Return Information

Form Type: 1040

Item on Return	2021 Federal	2020 Federal (If available)
Filing Status	1	1
Exemptions (suspended until tax year 2025)	N\A	N\A
Total Income	6,066	(5,507)
AGI	5,631	(5,807)
Deductions	12,550	12,400
Taxable Income		
Tax (before credits)		
Tax Rate Percentage	10	10
SE Tax	869	
Tax (after credits)		
EIC	876	
Additional CTC		
Overpayment	207	1,398
Refund	207	1,398
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	5,631	5,631		306

**TAX RETURN COMPARISON**  
**2019 / 2020 / 2021**

**2021**

(This page is not filed with the return. It is for your records only.)

Name(s) as shown on return <b>James P Flannery</b>			Identifying number [REDACTED]	
	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>Difference 2020-2021</b>
Filing Status . . . . .	<b>Single</b>	<b>Single</b>	<b>Single</b>	
Number of Dependents . . . . .				
<b>Income</b>				
Wages, salaries, tips, etc. . . . .				
Taxable interest and dividends . . . .	<b>2,010</b>		<b>100</b>	<b>100</b>
Taxable state and local refunds . . . .				
Alimony . . . . .				
Business income (loss) . . . . .	<b>16,646</b>	<b>(5,507)</b>	<b>6,150</b>	<b>11,657</b>
Gains (losses) . . . . .			<b>733</b>	<b>733</b>
Pensions and IRA distributions . . . .				
Rent and royalty income (loss) . . . .				
Part, S-corps, trusts income (loss) . . .				
Farm income (loss) . . . . .				
Unemployment compensation . . . . .		<b>8,171</b>	<b>1,288</b>	<b>(6,883)</b>
Total SS benefits received . . . . .				
Taxable SS benefits . . . . .				
Other income (loss) . . . . .		<b>(8,171)</b>	<b>(2,205)</b>	<b>5,966</b>
<b>Total Income</b> . . . . .	<b>18,656</b>	<b>(5,507)</b>	<b>6,066</b>	<b>11,573</b>
<b>Adjusted Gross Income</b>				
Half of self-employment tax . . . . .	<b>1,176</b>		<b>435</b>	<b>435</b>
IRA deduction . . . . .				
Other adjustments . . . . .		<b>300</b>		<b>(300)</b>
<b>Total Adjusted Gross Income</b> . . . .	<b>17,480</b>	<b>(5,807)</b>	<b>5,631</b>	<b>11,438</b>
<b>Deductions</b>				
Medical deductions . . . . .				
State and local taxes . . . . .				
Interest . . . . .				
Contributions . . . . .			<b>300</b>	<b>300</b>
Employee business expenses . . . . .				
Standard or other deductions . . . . .	<b>12,200</b>	<b>12,400</b>	<b>12,550</b>	<b>150</b>
<b>Total deductions claimed</b> . . . . .	<b>12,200</b>	<b>12,400</b>	<b>12,850</b>	<b>450</b>
<b>Qualified Business Income Deduction</b> .	<b>1,056</b>			
<b>Tax and Credits</b>				
<b>Taxable Income</b> . . . . .	<b>4,224</b>			
Tax . . . . .	<b>423</b>			
Credits . . . . .				
Self-employment tax . . . . .	<b>2,352</b>		<b>869</b>	<b>869</b>
Other taxes . . . . .				
<b>Total Tax</b> . . . . .	<b>2,775</b>		<b>869</b>	<b>869</b>
<b>Payments</b>				
Withholdings . . . . .		<b>815</b>	<b>129</b>	<b>(686)</b>
Estimated tax payments . . . . .	<b>17,500</b>			
Earned income credit . . . . .			<b>876</b>	<b>876</b>
Other payments and credits . . . . .	<b>324</b>	<b>583</b>	<b>71</b>	<b>(512)</b>
Estimated tax penalty . . . . .				
<b>Overpayment</b> . . . . .	<b>15,049</b>	<b>1,398</b>	<b>207</b>	<b>(1,191)</b>
Overpayment Applied . . . . .				
<b>Refund</b> . . . . .	<b>14,981</b>	<b>1,398</b>	<b>207</b>	<b>(1,191)</b>
<b>Balance Due</b> . . . . .				
Marginal tax rate . . . . .	<b>10.00</b>	<b>10.00</b>	<b>10.00</b>	
Effective tax rate . . . . .	<b>10.00</b>			



# Auto Mileage Worksheet

(Keep for your records)

**2021**

Name(s) as shown on return

Tax ID Number

**James P Flannery**

Profession/Business

**Consulting \flantascience**

Description Auto

Date placed in service 01-01-2016

## Business Miles

## Rate of Depreciation allowed for Standard Mileage Rate

2021	<u>8,517</u>	0.26
2020	<u>5,541</u>	0.27
2019	<u>8,421</u>	0.26
2018	<u></u>	0.25
2017	<u></u>	0.25
2016	<u></u>	0.24
2015	<u></u>	0.24
2014	<u></u>	0.22
2013	<u></u>	0.23
2012	<u></u>	0.23
pre-2011	<u></u>	See Publication 463

**Total Business Miles** 22,479

This worksheet displays the business miles taken by year for vehicles with the standard mileage rate deduction. When the vehicle is sold, the amount of the depreciation that is factored into the standard mileage rate should reduce the basis of the vehicle. If actual expenses were taken on the vehicle, then do not use this worksheet; the depreciation can be found on the Depreciation Detail Listing ("FED DEPR Schedule" in View/Print mode). Refer to pub 463 for more information on the standard and actual deduction for vehicles.

# Schedule C Comparison

(This page is not filed with the return. It is for your records only.)

**2021**

Name of proprietor

Tax ID Number

**James P Flannery**

Principal business: **Consulting**

Business name: **flantascience**

	2020	2021	Difference
<b>Income</b>			
Gross Receipts or sales . . . . .	74,999	20,568	(54,431)
Returns & allowances . . . . .			
Cost of goods sold . . . . .			
<b>Gross profit</b> . . . . .	74,999	20,568	(54,431)
Other income . . . . .			
<b>Gross income</b>	74,999	20,568	(54,431)
<b>Expenses</b>			
Advertising . . . . .	7,448	625	(6,823)
Car and truck expenses . . . . .	3,186	4,770	1,584
Commissions and fees . . . . .			
Contract labor . . . . .	25,371	1,142	(24,229)
Depletion . . . . .			
Depreciation & section 179 . . . . .	382		(382)
Employee benefit programs . . . . .			
Insurance . . . . .			
Mortgage interest . . . . .			
Other interest . . . . .			
Legal & Professional services . . . . .	919		(919)
Office expense . . . . .	2,875		(2,875)
Pension & profit-sharing . . . . .			
Rent or lease - machinery . . . . .			
Rent or lease - other property . . . . .			
Repairs & maintenance . . . . .			
Supplies . . . . .	2,389		(2,389)
Taxes and licenses . . . . .	175		(175)
Travel . . . . .	6,868		(6,868)
Deductible meals . . . . .	3,005		(3,005)
Utilities . . . . .			
Wages . . . . .			
Other expenses . . . . .	27,888	6,785	(21,103)
<b>Total expenses</b> . . . . .	80,506	13,322	(67,184)
Business use of home . . . . .		1,096	1,096
<b>Net profit or (loss)</b> . . . . .	(5,507)	6,150	11,657
Allowed on return after Form 6198 and Form 8582 limitations . . . . .	(5,507)	6,150	11,657

**Form CT-1040 - 2021**

Connecticut Resident Income Tax Return  
(Rev. 12/21)

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.	5631
2. Additions to federal adjusted gross income (from Schedule 1, Line 38)	2.	0
3. Add Line 1 and Line 2	3.	5631
4. Subtractions from federal adjusted gross income (from Schedule 1, Line 50)	4.	0
5. <b>Connecticut adjusted gross income:</b> Line 4 subtracted from Line 3.	5.	5631
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. <b>Connecticut income tax:</b> 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. <b>Total tax:</b> 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.	•	1288	39
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. 39

19. All 2021 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. 267

20b. Claim of right credit (from Form CT-1040 CRC, 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. 306

22. Overpayment: If Line 21 is more than Line 17, Line 17 subtracted from Line 21. 22. 306

23. Amount of Line 22 you want applied to your 2022 estimated tax 23. 0

24. Amount of line 22 you want applied as a CHET contribution (from Schedule CT-CHET, Line 4) 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. 306**If you have not elected to direct deposit, a refund check will be issued and processing may be delayed.**

25a. Acct. type Y Ck. N 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	Home/cell telephone number
•		03-28-2022	
Spouse's signature (if joint return)		Date	Daytime telephone number
•		•	•
Paid preparer's signature	Date	Telephone number	Paid Preparer's PTIN
•	03-28-2022		
Paid preparer's name			FEIN
Firm's name, address, and ZIP code			Self-employed
•			X

**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)
•	•	•

**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. <b>Total additions:</b> 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. 50% 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 2021 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 four years.	48a.	0
48b. 42% of pension or annuity income	48b.	0
49. Other - specify •	49.	0
50. <b>Total subtractions:</b> 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
	<b>Col. A</b>	<b>Col. B</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
54. Line 53 divided by Line 51	54.	0 . 0000
55. Income tax liability: Line 11 subtracted from Line 6.	55.	0
56. Line 54 multiplied by Line 55	56.	0
57. Income tax paid to a qualifying jurisdiction	57.	0
58. Lesser of Line 56 or Line 57	58.	0
59. Total credit: Add Line 58, all columns.	59.	0

**Schedule 3 - Property Tax Credit**

**N** 65 years or older **N** 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.	0	61.	0	62.	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. <b>Total Contributions:</b> 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. Do not send "Draft" or "Unapproved" versions of your return. This will delay or stop the processing of your return.
3. 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.
4. **Do not attach or send copies of forms W-2 or 1099.**
5. Verify that the address lines on the return are correct and proper abbreviations are used.
6. 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.
7. 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.
8. 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.
9. Send **all** completed pages of CT-1040, Schedule CT-EITC, Schedule CT-CHET, 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 "2021 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. Alpha characters are not allowed in Routing or Account Number fields.
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.**

1099

☐ CORRECTED (if checked)

PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no.

CT Department of Labor

200 Folly Brook Blvd

Wethersfield

CT 06109

1 Unemployment compensation

\$ 1,288

2 State or local income tax refunds, credits, or offsets

\$

OMB No. 1545-0120

2021

Form 1099-G

**Certain  
Government  
Payments**

PAYER'S TIN

RECIPIENT'S TIN

3 Box 2 amount is for tax year

4 Federal income tax withheld

\$ 129

RECIPIENT'S name

James P Flannery

5 RTAA payments

\$

6 Taxable grants

\$

7 Agriculture payments

\$

8 If checked, box 2 is trade or business income ☐

9 Market gain

\$

Street address (including apt. no.)

City or town, state or province, country, and ZIP or foreign postal code

Account number (see instructions)

10a State

CT

10b State identification no.

11 State income tax withheld

\$ 39

**Copy B  
For Recipient**

This is important tax information and is being furnished to the IRS. If you are required to file a return, a negligence penalty or other sanction may be imposed on you if this income is taxable and the IRS determines that it has not been reported.

Form 1099-G

(keep for your records)

www.irs.gov/Form1099G

Department of the Treasury - Internal Revenue Service

EEA



# Schedule CT-EITC

2021

Connecticut Earned Income Tax Credit  
(Rev. 12/21)

- |    |  |   |
|----|--|---|
| 1. | The 2021 federal earned income credit was claimed.             | Y |
| 2. | Investment income was more than \$3,650.                       | N |
| 3. | A 2021 Form CT-1040 has already been filed.                    | N |
| 4. | Qualifying children were claimed on 2021 federal Schedule EIC? | N |
| 5. | Children claimed on federal Schedule EIC.                      |   |

## Child 1

- -

- |  |   |
|--|---|
| This child was identified as a student on federal schedule EIC, box 4a.      | N |
| This child was identified as being disabled on federal schedule EIC, box 4b. | N |

## Child 2

- -

- |  |   |
|--|---|
| This child was identified as a student on federal schedule EIC, box 4a.      | N |
| This child was identified as being disabled on federal schedule EIC, box 4b. | N |

## Child 3

- -

- |  |   |
|--|---|
| This child was identified as a student on federal schedule EIC, box 4a.      | N |
| This child was identified as being disabled on federal schedule EIC, box 4b. | N |

## Schedule CT-EITC, Page 2 of 2

**Line 6 - W-2 and 1099 Information****Col. A - Employer or Payer's Fed. ID#****Col. B - Employer or Payer's state ID****Col. C - CT Wages, Tips, etc.**

6 Taxpayer had wages with NO Connecticut income tax withheld.

N

6a. -

-

•

6b. -

-

•

6c. -

-

•

**Line 7 - Business Income or (loss)****Col. A - Business's Fed. ID#****Col. B - Business's state ID****Col. C - Income or (loss)**

7 Taxpayer was self-employed or had wages not reported on a W-2 or 1099.

• Y

7a. -

-

•

6150

7b. -

-

•

7c. -

-

•

8. Federal Earned Income Credit (from federal Form 1040, Line 27a or federal Form 1040-SR, Line 27a.)

8.

876

9. Connecticut EITC rate: 30.5% (.305)

9.

• .305

10. Connecticut EITC: Line 8 multiplied by Line 9.

10.

267

11. A federal income tax return was filed as married filing jointly but the Connecticut filing status was Filing separately (if Y, Lines 12 through 15 must be completed).

11.

N

12. Separate federal adjusted gross income (from Form CT-1040, Line 1).

12.

0

13. Joint federal adjusted gross income (from federal Form 1040, Line 11 or federal Form 1040-SR, Line 11.)

13.

0

14. Line 12 divided by Line 13. If Line 12 is equal to or greater than Line 13, 1.0000 is entered.

14.

0.0000

15. Line 10 multiplied by Line 14.

15.

0

16. Connecticut Earned Income Tax Credit (Amount from Line 10 or Line 15)

16.

267

<b>CTWK_D</b>	<b>For your records only.</b> <b>Capital Gains and Losses Worksheet</b>	<b>2021</b> STATE      D Summary
Name(s) as shown on state return James P Flannery		Social Security Number [REDACTED]

  

Part I Short-Term Capital Gains and Losses		Taxpayer	Spouse	Total
<b>Line 1a</b>	Totals for all ST 1099-B transactions reported to the IRS . . . . .			
<b>Line 1b</b>	Transactions reported on 8949 with Box A checked . . . . .			
<b>Line 2</b>	Transactions reported on 8949 with Box B checked . . . . .			
<b>Line 3</b>	Transactions reported on 8949 with Box C checked . . . . .			
<b>Line 4</b>	Federal 6252 Short Term . . . . .			
	Federal 4684 Short Term . . . . .			
	Federal 6781 Short Term . . . . .			
	Federal 8824 Short Term . . . . .			
	Fed D2 ST Ln 4 (6252,4684,6781& 8824) . . . . .			
<b>Line 5</b>	Partnership, S-Corporation, Fiduciary . . . . .			
	Fiduciary Final Year Deductions . . . . .			
<b>Line 6</b>	Federal Schedule D ST carryover amounts . . . . .			
<b>Subtotal:</b>				

  

Part II Long-Term Capital Gains and Losses		Taxpayer	Spouse	
<b>Line 8a</b>	Totals for all LT 1099-B transactions reported to the IRS . . . . .			
<b>Line 8b</b>	Transactions reported on 8949 with Box D checked . . . . .	733		733
<b>Line 9</b>	Transactions reported on 8949 with Box E checked . . . . .			
<b>Line 10</b>	Transactions reported on 8949 with Box F checked . . . . .			
<b>Line 11</b>	Federal 4797 Long Term . . . . .			
	Federal 4797 Prior Year Unallowed Passive . . . . .			
	Federal 4797 Sec 1231 from 6252 . . . . .			
	Federal 4797 Sec 1231 from 8824 . . . . .			
	Federal 2439 Long Term . . . . .			
	Federal 6252 Long Term . . . . .			
	Federal 4684 Long Term . . . . .			
	Federal 6781 Long Term . . . . .			
	Federal 8824 Long Term . . . . .			
<b>Line 12</b>	Partnership, S-Corporation, Fiduciary . . . . .			
	Final Year Deductions from Fiduciary . . . . .			
<b>Line 13</b>	Capital Gain Distributions . . . . .			
<b>Line 14</b>	Federal Schedule D LT carryover amounts . . . . .			
<b>Subtotal:</b>		733		733

  

<b>State's Computation</b>				
Total Capital Gain or Loss . . . . .		733		733
Limited Capital Gain or Loss (Amount carrying to the State) . . . . .		733		733

  

**Special Note 1**

When multiple Federal 6252s & 8824s are entered for business **and** personal properties, Overrides **will** be required.

You may enter individual Overrides on state Sch D screen. Please review the following lines to determine if an Override is necessary.

- \* Line 4 - Federal 6252 Short Term
- \* Line 4 - Federal 8824 Short Term
- \* Line 11 - Federal 4797 Sec 1231 from 6252
- \* Line 11 - Federal 4797 Sec 1231 from 8824
- \* Line 11 - Federal 6252 Long Term
- \* Line 11 - Federal 8824 Long Term

<b>CTWK_D</b>	<b>For your records only. Capital Gains and Losses Worksheet</b>	<b>2021</b> FEDERAL D Summary
Name(s) as shown on state return James P Flannery		Social Security Number [REDACTED]

  

Part I Short-Term Capital Gains and Losses		Taxpayer	Spouse	Total
Line 1a	Totals for all ST 1099-B transactions reported to the IRS . . . . .			
Line 1b	Transactions reported on 8949 with Box A checked . . . . .			
Line 2	Transactions reported on 8949 with Box B checked . . . . .			
Line 3	Transactions reported on 8949 with Box C checked . . . . .			
Line 4	Federal 6252 Short Term . . . . .			
	Federal 4684 Short Term . . . . .			
	Federal 6781 Short Term . . . . .			
	Federal 8824 Short Term . . . . .			
	Fed D2 ST Ln 4 (6252,4684,6781& 8824) . . . . .			
Line 5	Partnership, S-Corporation, Fiduciary . . . . .			
	Fiduciary Final Year Deductions . . . . .			
Line 6	Federal Schedule D ST carryover amounts . . . . .			
<b>Subtotal:</b>				

  

Part II Long-Term Capital Gains and Losses		Taxpayer	Spouse	
Line 8a	Totals for all LT 1099-B transactions reported to the IRS . . . . .			
Line 8b	Transactions reported on 8949 with Box D checked . . . . .	733		733
Line 9	Transactions reported on 8949 with Box E checked . . . . .			
Line 10	Transactions reported on 8949 with Box F checked . . . . .			
Line 11	Federal 4797 Long Term . . . . .			
	Federal 4797 Prior Year Unallowed Passive . . . . .			
	Federal 4797 Sec 1231 from 6252 . . . . .			
	Federal 4797 Sec 1231 from 8824 . . . . .			
	Federal 2439 Long Term . . . . .			
	Federal 6252 Long Term . . . . .			
	Federal 4684 Long Term . . . . .			
	Federal 6781 Long Term . . . . .			
	Federal 8824 Long Term . . . . .			
Line 12	Partnership, S-Corporation, Fiduciary . . . . .			
	Final Year Deductions from Fiduciary . . . . .			
Line 13	Capital Gain Distributions . . . . .			
Line 14	Federal Schedule D LT carryover amounts . . . . .			
<b>Subtotal:</b>		733		733

  

<b>State's Computation</b>				
Total Capital Gain or Loss . . . . .		733		733
Limited Capital Gain or Loss (Amount carrying to the State) . . . . .		733		733

  

**Special Note 1**

When multiple Federal 6252s & 8824s are entered for business **and** personal properties, Overrides **will** be required.

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- \* Line 4 - Federal 6252 Short Term
- \* Line 4 - Federal 8824 Short Term
- \* Line 11 - Federal 4797 Sec 1231 from 6252
- \* Line 11 - Federal 4797 Sec 1231 from 8824
- \* Line 11 - Federal 6252 Long Term
- \* Line 11 - Federal 8824 Long Term

<b>CT-COMP</b>	<b>Three-year State Tax Return Comparison</b>			<b>2021</b>
Name(s) as shown on return James P Flannery				Taxpayer ID Number [REDACTED]
<b>[State] Income Tax Return</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>Difference 2020-2021</b>
Filing Status . . . . .	S	S	S	
Gross Income . . . . .	17,480	(5,807)	5,631	11,438
Additions . . . . .				
Subtractions . . . . .				
Exemptions . . . . .				
Standard Deduction . . . . .				
Itemized Deduction . . . . .				
Deductions . . . . .				
Taxable Income . . . . .	17,480		5,631	5,631
Actual State Income . . . . .	17,480		5,631	5,631
State Income Tax . . . . .	18			
Local Taxes . . . . .				
Use Tax . . . . .				
Contributions . . . . .				
Income Tax Withheld . . . . .		244	39	(205)
Estimates and Extension payments . . . . .	5,000			
Underpayment Penalty . . . . .				
Overpayment Applied to Next Year . . . . .				
Refund . . . . .	4,982	244	306	62
Balance Due . . . . .				
Marginal tax rate . . . . .	3.000000	3.000000	3.000000	
Effective tax rate . . . . .	0.100000			