

## U.S. Individual Income Tax Return

**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>NELSON</b>		Last name <b>FERMIN FARIA</b>		Your social security number <b>782 43 2876</b>	
If joint return, spouse's first name and middle initial <b>FRANCESCA</b>		Last name <b>HERNANDEZ GAMBOA</b>		Spouse's social security number <b>041 35 8922</b>	
Home address (number and street). If you have a P.O. box, see instructions. <b>970 K ST SE</b>				Apt. no.	
City, town, or post office. If you have a foreign address, also complete spaces below. <b>EPHRATA</b>				State ZIP code <b>WA 98823</b>	
Foreign country name		Foreign province/state/county		Foreign postal code	

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

**Standard Deduction** Someone can claim: ☐ You as a dependent ☐ Your spouse as a dependent

☐ Spouse itemizes on a separate return or you were a dual-status alien

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

**Dependents** (see instructions):

If more than four dependents, see instr. and check here	(1) First name Last name	(2) Social security number	(3) Relationship to you	(4) ✓ if qualifies for (see instructions):	
				Child tax credit	Credit for other dependents
	<b>NELSON FERMIN HERNANDEZ</b>	<b>812-42-2620</b>	<b>SON</b>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
	<b>GENESIS FERMIN HERNANDEZ</b>	<b>795-28-3415</b>	<b>DAUGHTER</b>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

<b>Attach</b> Sch. B if required	<b>1</b> Wages, salaries, tips, etc. Attach Form(s) W-2 <b>STMT 1</b>	<b>1</b>	<b>62,783.</b>
	<b>2a</b> Tax-exempt interest	<b>2a</b>	
	<b>3a</b> Qualified dividends	<b>3a</b>	
	<b>4a</b> IRA distributions	<b>4a</b>	
	<b>5a</b> Pensions and annuities	<b>5a</b>	
	<b>6a</b> Social security benefits	<b>6a</b>	
	<b>7</b> Capital gain or (loss). Attach Schedule D if required. If not required, check here <input type="checkbox"/>	<b>7</b>	
	<b>8</b> Other income from Schedule 1, line 10	<b>8</b>	<b>395.</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>63,178.</b>
	<b>10</b> Adjustments to income from Schedule 1, line 26	<b>10</b>	
	<b>11</b> Subtract line 10 from line 9. This is your <b>adjusted gross income</b>	<b>11</b>	<b>63,178.</b>
	<b>12a</b> <b>Standard deduction or itemized deductions</b> (from Schedule A)	<b>12a</b>	<b>25,100.</b>
	<b>b</b> Charitable contributions if you take the standard deduction (see instr.)	<b>12b</b>	
	<b>c</b> Add lines 12a and 12b	<b>12c</b>	<b>25,100.</b>
	<b>13</b> Qualified business income deduction from Form 8995 or Form 8995-A	<b>13</b>	<b>79.</b>
<b>14</b> Add lines 12c and 13	<b>14</b>	<b>25,179.</b>	
<b>15</b> <b>Taxable income.</b> Subtract line 14 from line 11. If zero or less, enter -0-	<b>15</b>	<b>37,999.</b>	

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

Form 1040 (2021)

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	4,159.
17	Amount from Schedule 2, line 3	17	
18	Add lines 16 and 17	18	4,159.
19	Nonrefundable child tax credit or credit for other dependents from Schedule 8812	19	500.
20	Amount from Schedule 3, line 8	20	
21	Add lines 19 and 20	21	500.
22	Subtract line 21 from line 18. If zero or less, enter -0-	22	3,659.
23	Other taxes, including self-employment tax, from Schedule 2, line 21	23	
24	Add lines 22 and 23. This is your <b>total tax</b>	24	3,659.
25	Federal income tax withheld from:		
a	Form(s) W-2 SEE STATEMENT 2	25a	2,262.
b	Form(s) 1099	25b	
c	Other forms (see instructions)	25c	
d	Add lines 25a through 25c	25d	2,262.
26	2021 estimated tax payments and amount applied from 2020 return	26	
27a	Earned income credit (EIC) Check here if you were born after January 1, 1998, and before January 2, 2004, and you satisfy all the other requirements for taxpayers who are at least age 18, to claim the EIC. See instr. <input type="checkbox"/>	27a	
b	Nontaxable combat pay election	27b	
c	Prior year (2019) earned income	27c	
28	Refundable child tax credit or additional child tax credit from Schedule 8812	28	1,500.
29	American opportunity credit from Form 8863, line 8	29	
30	Recovery rebate credit. See instructions	30	
31	Amount from Schedule 3, line 15	31	
32	Add lines 27a and 28 through 31. These are your <b>total other payments and refundable credits</b>	32	1,500.
33	Add lines 25d, 26, and 32. These are your <b>total payments</b>	33	3,762.
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	103.
35a	Amount of line 34 you want <b>refunded to you</b> . If Form 8888 is attached, check here <input type="checkbox"/>	35a	103.
b	Routing number 125000105	c	Type: <input checked="" type="checkbox"/> Checking <input type="checkbox"/> Savings
d	Account number 153569888891		
35	Amount of line 34 you want <b>applied to your 2022 estimated tax</b>	36	
Amount You Owe	37 Amount you owe. Subtract line 33 from line 24. For details on how to pay, see instructions	37	
38	Estimated tax penalty (see instructions)	38	
Third Party Designee	Do you want to allow another person to discuss this return with the IRS? See instructions <input checked="" type="checkbox"/> Yes. Complete below. <input type="checkbox"/> No		
Designee's name	SUZIE OCHOA, CPA	Phone no.	425-800-4588
Personal identification number (PIN)			98802
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.		
Preparer's signature	SUZIE OCHOA, CPA	Date	04/26/22
Spouse's signature (if a joint return, both must sign)		Date	
Preparer's occupation	WAREHOUSE	Spouse's occupation	FOOD SERVICE
Preparer's phone		Preparer's email address	
Paid Preparer Use Only	Preparer's name: SUZIE OCHOA, CPA	Preparer's signature: SUZIE OCHOA, CPA	Date: 04/26/22
	PTIN: P01057210	Check if: <input checked="" type="checkbox"/> Self-employed	
Firm's name	ON THE BEACH TAX & ACCOUNTING PLLC	Phone no.	425-800-4588
Firm's address	285 TECHNOLOGY CENTER WAY, SUITE 133 WENATCHEE, WA 98801-8120	Firm's EIN	83-4638159

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

Form 1040 (2021)

**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

**NELSON FERMIN FARIA & FRANCCESCA HERNANDEZ GAMBOA**

Your social security number

**782-43-2876**

**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>	<b>395.</b>
<b>4</b>	Other gains or (losses). Attach Form 4797	<b>4</b>	
<b>5</b>	Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E	<b>5</b>	
<b>6</b>	Farm income or (loss). Attach Schedule F	<b>6</b>	
<b>7</b>	Unemployment compensation	<b>7</b>	
<b>8</b>	Other income:		
<b>a</b>	Net operating loss	<b>8a</b>	( )
<b>b</b>	Gambling income	<b>8b</b>	
<b>c</b>	Cancellation of debt	<b>8c</b>	
<b>d</b>	Foreign earned income exclusion from Form 2555	<b>8d</b>	( )
<b>e</b>	Taxable Health Savings Account distribution	<b>8e</b>	
<b>f</b>	Alaska Permanent Fund dividends	<b>8f</b>	
<b>g</b>	Jury duty pay	<b>8g</b>	
<b>h</b>	Prizes and awards	<b>8h</b>	
<b>i</b>	Activity not engaged in for profit income	<b>8i</b>	
<b>j</b>	Stock options	<b>8j</b>	
<b>k</b>	Income from the rental of personal property if you engaged in the rental for profit but were not in the business of renting such property	<b>8k</b>	
<b>l</b>	Olympic and Paralympic medals and USOC prize money (see instructions)	<b>8l</b>	
<b>m</b>	Section 951(a) inclusion (see instructions)	<b>8m</b>	
<b>n</b>	Section 951A(a) inclusion (see instructions)	<b>8n</b>	
<b>o</b>	Section 461(j) excess business loss adjustment	<b>8o</b>	
<b>p</b>	Taxable distributions from an ABLE account (see instructions)	<b>8p</b>	
<b>z</b>	Other income. List type and amount ▶	<b>8z</b>	
<b>9</b>	Total other income. Add lines 8a through 8z	<b>9</b>	
<b>10</b>	Combine lines 1 through 7 and 9. Enter here and on Form 1040, 1040-SR, or 1040-NR, line 8	<b>10</b>	<b>395.</b>

LHA 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>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>	

# Recovery Rebate Credit Worksheet - Line 30

Name(s) shown on return <b>NELSON FERMIN FARIA &amp; FRANCESCA HERNANDEZ GAMBOA</b>	Your SSN <b>782-43-2876</b>
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**Before you begin:** ☒ See the instructions for line 30 to find out if you can take this credit and for definitions and other information needed to fill out this worksheet.  
☒ If you received Notice 1444-C, have it available.  
 Don't include on line 13 any amount you received but later returned to the IRS.  
 If you can't take the recovery rebate credit, you don't have to repay any amount of EIP 3 on Form 1040 or 1040-SR.

1. Can you be claimed as a dependent on another person's 2021 return? If filing a joint return, go to line 2.  
☒ **No.** Go to line 2.  
☐ **Yes.** Stop. You can't take the credit. Don't complete the rest of this worksheet and don't enter any amount on line 30.
2. Does your 2021 return include a social security number that was issued on or before the due date of your 2021 return (including extensions) for you and, if filing a joint return, your spouse?  
☒ **Yes.** Go to line 6.  
☐ **No.** If you are filing a joint return, go to line 3. If you aren't filing a joint return, go to line 5.
3. Was at least one of you a member of the U.S. Armed Forces at any time during 2021, and does at least one of you have a social security number that was issued on or before the due date of your 2021 return (including extensions)?  
☐ **Yes.** Your credit is not limited. Go to line 6.  
☐ **No.** Go to line 4.
4. Does one of you have a social security number that was issued on or before the due date of your 2021 return (including extensions)?  
☐ **Yes.** Your credit is limited. Go to line 6.  
☐ **No.** Go to line 5.
5. Do you have any dependents listed in the Dependents section on page 1 of Form 1040 or 1040-SR for whom you entered a social security number that was issued on or before the due date of your 2021 return (including extensions) or an adoption taxpayer identification number?  
☐ **Yes.** Enter zero on line 6 and go to line 7.  
☐ **No.** STOP You can't take the credit. Don't complete the rest of this worksheet and don't enter any amount on line 30.
6. Enter:  
 • \$1,400 if single, head of household, married filing separately or qualifying widow(er),  
 • \$1,400 if married filing jointly and you answered "Yes" to question 4, or  
 • \$2,800 if married filing jointly and you answered "Yes" to question 2 or 3 ..... 6. 2,800.
7. Multiply \$1,400 by the number of dependents listed in the Dependents section on page 1 of Form 1040 or 1040-SR for whom you entered a social security number that was issued on or before the due date of your 2021 return (including extensions) or an adoption taxpayer identification number ..... 7. 2,800.
8. Add lines 6 and 7 ..... 8. 5,600.
9. Is the amount on line 11 of Form 1040 or 1040-SR more than the amount shown below for your filing status?  
 • Single or married filing separately - \$75,000  
 • Married filing jointly or qualifying widow(er) - \$150,000  
 • Head of household - \$112,500  
☐ **Yes.** Enter the amount from line 11 of Form 1040 or 1040-SR and go to line 10 ..... 9. \_\_\_\_\_  
☒ **No.** Enter the amount from line 8 on line 12 and skip lines 10 and 11.
10. Is line 9 more than the amount shown below for your filing status?  
 • Single or married filing separately - \$80,000  
 • Married filing jointly or qualifying widow(er) - \$160,000  
 • Head of household - \$120,000  
☐ **Yes.** STOP You can't take the credit. Don't complete the rest of this worksheet and don't enter any amount on line 30. ..... 10. \_\_\_\_\_  
☒ **No.** Subtract line 9 from the amount shown above for your filing status ..... 10. \_\_\_\_\_
11. Divide line 10 by the amount shown below for your filing status. Enter the result as a decimal (rounded to at least 2 places).  
 • Single or married filing separately - \$5,000  
 • Married filing jointly or qualifying widow(er) - \$10,000  
 • Head of household - \$7,500 ..... 11. \_\_\_\_\_
12. Multiply line 8 by line 11 ..... 12. 5,600.
13. Enter the amount, if any, of EIP 3 that was issued to you. If filing a joint return, include the amount, if any, of your spouse's EIP 3. You may refer to Notice 1444-C or your tax account information at [IRS.gov/Account](https://www.irs.gov/Account) for the amount to enter here ..... 13. 5,600.
14. Recovery rebate credit. Subtract line 13 from line 12. If zero or less, enter -0-. If line 13 is more than line 12, you don't have to pay back the difference. Enter the result here and, if more than zero, on line 30 of Form 1040 or 1040-SR ..... 14. 0.

**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 must generally file Form 1065.

OMB No. 1545-0074

**2021**  
Attachment  
Sequence No. **09**

Name of proprietor

**FRANCESCA HERNANDEZ GAMBOA**

Social security number (SSN)

**041-35-8922**

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

**FOOD DELIVERY**

B Enter code from instructions

**485300**

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

**FOOD DELIVERY**

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

E Business address (including suite or room no.) **970 K ST SE**

City, town or post office, state, and ZIP code **EPHRATA, WA 98823**

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 ☒

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**

1	Gross receipts or sales. See instructions for line 1 and check the box if this income was reported to you on Form W-2 and the "Statutory employee" box on that form was checked <input type="checkbox"/>	1	<b>616.</b>
2	Returns and allowances	2	
3	Subtract line 2 from line 1	3	<b>616.</b>
4	Cost of goods sold (from line 42)	4	
5	Gross profit. Subtract line 4 from line 3	5	<b>616.</b>
6	Other income, including federal and state gasoline or fuel tax credit or refund (see instructions)	6	
7	Gross income. Add lines 5 and 6	7	<b>616.</b>

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

8	Advertising	8		18	Office expense	18	
9	Car and truck expenses (see instructions) <b>STMT 5</b>	9	<b>221.</b>	19	Pension and profit-sharing plans	19	
10	Commissions and fees	10		20	Rent or lease (see instructions):		
11	Contract labor (see instructions)	11		a	Vehicles, machinery, and equipment	20a	
12	Depletion	12		b	Other business property	20b	
13	Depreciation and section 179 expense deduction (not included in Part III) (see instructions)	13		21	Repairs and maintenance	21	
14	Employee benefit programs (other than on line 19)	14		22	Supplies (not included in Part III)	22	
15	Insurance (other than health)	15		23	Taxes and licenses	23	
16	Interest (see instructions):			24	Travel and meals:		
a	Mortgage (paid to banks, etc.)	16a		a	Travel	24a	
b	Other	16b		b	Deductible meals (see instructions)	24b	
17	Legal and professional services	17		25	Utilities	25	
28	Total expenses before expenses for business use of home. Add lines 8 through 27a	28	<b>221.</b>	26	Wages (less employment credits)	26	
29	Tentative profit or (loss). Subtract line 28 from line 7	29	<b>395.</b>	27 a	Other expenses (from line 48)	27a	
30	Expenses for business use of your home. Do not report these expenses elsewhere. Attach Form 8829 unless using the simplified method. See instructions. Simplified method filers only: Enter the total square footage of (a) your home: _____ and (b) the part of your home used for business: _____ Use the Simplified Method Worksheet in the instructions to figure the amount to enter on line 30			b	Reserved for future use	27b	
31	Net profit or (loss). Subtract line 30 from line 29. • If a profit, enter on both Schedule 1 (Form 1040), line 3, and on Schedule SE, line 2. (If you checked the box on line 1, see instructions.) Estates and trusts, enter on Form 1041, line 3. • If a loss, you must go to line 32.						
32	If you have a loss, check the box that describes your investment in this activity. See instructions. • If you checked 22a, enter the loss on both Schedule 1 (Form 1040), line 3, and on Schedule SE, line 2. If you checked the box on line 1, see the line 31 instructions.) Estates and trusts, enter on Form 1041, line 3. • If you checked 22b, you must attach Form 6198. Your loss may be limited.						
		31	<b>395.</b>	32a	<input type="checkbox"/> All investment is at risk.		
				32b	<input type="checkbox"/> Some investment is not at risk.		



**SCHEDULE 8812**  
**(Form 1040)**

**Credits for Qualifying Children  
and Other Dependents**

OMB No. 1545-0074

**2021**

Attachment  
Sequence No. **47**

Department of the Treasury  
Internal Revenue Service (99)

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

▶ Go to [www.irs.gov/Schedule8812](http://www.irs.gov/Schedule8812) for instructions and the latest information.

Name(s) shown on return

Your social security number

**NELSON FERMIN FARIA & FRANCESCA HERNANDEZ GAMBOA**

**782-43-2876**

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

1	Enter the amount from line 11 of your Form 1040, 1040-SR, or 1040-NR	1	63,178.
2a	Enter income from Puerto Rico that you excluded	2a	
b	Enter the amounts from lines 45 and 50 of your Form 2555	2b	
c	Enter the amount from line 15 of your Form 4563	2c	
d	Add lines 2a through 2c	2d	
3	Add lines 1 and 2d	3	63,178.
4a	Number of qualifying children under age 18 with the required social security number	4a	1
b	Number of children included on line 4a who were under age 6 at the end of 2021	4b	0
c	Subtract line 4b from line 4a	4c	1
5	If line 4a is more than zero, enter the amount from the <b>Line 5 Worksheet</b> ; otherwise, enter -0- <b>STMT 6</b>	5	3,000.
6	Number of other dependents, including any qualifying children who are not under age 18 or who do not have the required social security number <b>Caution:</b> Do not include yourself, your spouse, or anyone who is not a U.S. citizen, U.S. national, or U.S. resident alien. Also, do not include anyone you included on line 4a.	6	1
7	Multiply line 6 by \$500	7	500.
8	Add lines 5 and 7	8	3,500.
9	Enter the amount shown below for your filing status. • Married filing jointly - \$400,000 • All other filing statuses - \$200,000	9	400,000.
10	Subtract line 9 from line 8. • If zero or less, enter -0-. • If more than zero and not a multiple of \$1,000, enter the next multiple of \$1,000. For example, if the result is \$425, enter \$1,000; if the result is \$1,025, enter \$2,000, etc.	10	0.
11	Multiply line 10 by 5% (0.05)	11	0.
12	Subtract line 11 from line 8. If zero or less, enter -0-	12	3,500.
13	Check all the boxes that apply to you (or your spouse if married filing jointly). A Check here if you (or your spouse if married filing jointly) had a principal place of abode in the United States for more than half of 2021 <input checked="" type="checkbox"/> B Check here if you (or your spouse if married filing jointly) were a bona fide resident of Puerto Rico for 2021 <input type="checkbox"/>		

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

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

14a	Enter the smaller of line 7 or line 12	14a	500.
b	Subtract line 14a from line 12	14b	3,000.
c	If line 14a is zero, enter -0-; otherwise, enter the amount from the <b>Credit Limit Worksheet A</b> <b>STMT 7</b>	14c	4,159.
d	Enter the smaller of line 14a or line 14c	14d	500.
e	Add lines 14b and 14d	14e	3,500.
f	Enter the aggregate amount of advance child tax credit payments you (and your spouse if filing jointly) received for 2021. See your Letter(s) 6419 for the amounts to include on this line. If you are missing Letter 6419, see the instructions before entering an amount on this line. If you didn't receive any advance child tax credit payments for 2021, enter -0-. <b>Caution:</b> If the amount on this line doesn't match the aggregate amounts reported to you (and your spouse if filing jointly) on your Letter(s) 6419, the processing of your return will be delayed.	14f	1,500.
g	Subtract line 14f from line 14e. If zero or less, enter -0- on lines 14g through 14i and go to Part III	14g	2,000.
h	Enter the smaller of line 14d or line 14g. This is your credit for other dependents. Enter this amount on line 19 of your Form 1040, 1040-SR, or 1040-NR	14h	500.
i	Subtract line 14h from line 14g. This is your refundable child tax credit. Enter this amount on line 28 of your Form 1040, 1040-SR, or 1040-NR	14i	1,500.

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

Schedule 8812 (Form 1040) 2021



**Part I-C Filers Who Do Not Check a Box on Line 13****Caution:** If you checked a box on line 13, do not complete Part I-C.

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

**Part II-A Additional Child Tax Credit** (use only if completing Part I-C)**Caution:** If you file Form 2555, do not complete Parts II-A through II-C; you cannot claim the additional child tax credit.**Caution:** If you checked a box on line 13, do not complete Parts II-A through II-C; you cannot claim the additional child tax credit.

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

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

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

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

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

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

Schedule 8812 (Form 1040) 2021

**Qualified Business Income Deduction  
Simplified Computation**

OMB No. 1545-2294

**2021**Attachment  
Sequence No. **55**Department of the Treasury,  
Internal Revenue Service

▶ Attach to your tax return.

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

Name(s) shown on return

Your taxpayer identification number

**NELSON FERMIN FARIA & FRANCCESSA HERNANDEZ GAMBOA****782-43-2876**

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

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

1	(a) Trade, business, or aggregation name	(b) Taxpayer identification number	(c) Qualified business income or (loss)
i	FOOD DELIVERY	041-35-8922	395.
ii			
iii			
iv			
v			

  

2	Total qualified business income or (loss). Combine lines 1i through 1v, column (c)	2	395.	
3	Qualified business net (loss) carryforward from the prior year	3	( )	
4	Total qualified business income. Combine lines 2 and 3. If zero or less, enter -0-	4	395.	
5	Qualified business income component. Multiply line 4 by 20% (0.20)	5		79.
6	Qualified REIT dividends and publicly traded partnership (PTP) income or (loss) (see instructions)	6		
7	Qualified REIT dividends and qualified PTP (loss) carryforward from the prior year	7	( )	
8	Total qualified REIT dividends and PTP income. Combine lines 6 and 7. If zero or less, enter -0-	8		
9	REIT and PTP component. Multiply line 8 by 20% (0.20)	9		
10	Qualified business income deduction before the income limitation. Add lines 5 and 9	10		79.
11	Taxable income before qualified business income deduction	11	38,078.	
12	Net capital gain (see instructions)	12		
13	Subtract line 12 from line 11. If zero or less, enter -0-	13	38,078.	
14	Income limitation. Multiply line 13 by 20% (0.20)	14		7,616.
15	Qualified business income deduction. Enter the smaller of line 10 or line 14. Also enter this amount on the applicable line of your return ▶	15		79.
16	Total qualified business (loss) carryforward. Combine lines 2 and 3. If greater than zero, enter -0-	16	( )	
17	Total qualified REIT dividends and PTP (loss) carryforward. Combine lines 6 and 7. If greater than zero, enter -0-	17	( )	

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

Form **8995** (2021)

## Qualified Business Income After Deductions

Activity: FOOD DELIVERY

1.	Qualified business income before deductions .....	395.
2.	Deductible part of self-employment income:	
a.	Net income subject to self-employment tax from this activity .....	395.
b.	Total income subject to self-employment tax .....	395.
c.	Line 2a divided by line 2b (not greater than 1.000) .....	1.000000000
d.	Amount from Schedule 1 (Form 1040), line 15 .....	0.
e.	Line 2c times line 2d. This is the allocated deductible part of self-employment tax for this activity .....	0.
3.	Self-employed SEP, SIMPLE and qualified plans:	
a.	Net income subject to self-employment tax from this activity .....	
b.	Net earnings from .....	
c.	Line 3a divided by line 3b (not greater than 1.000) .....	
d.	Amount from Schedule 1 (Form 1040), line 16 .....	
e.	Line 3c times line 3d. This is the allocated self-employed SEP, SIMPLE and qualified plans amount for this activity .....	
4.	Self-employed health insurance deduction:	
a.	Health insurance payments from this activity .....	
b.	Health insurance limits for activity above .....	
c.	Lesser of line 4a or line 4b .....	
d.	Reserved .....	
e.	Reserved .....	
f.	Amount from line 4c. This is the allocated SE health insurance deduction for this activity .....	
5.	Line 1 minus lines 2e, 3e and 4f. This is the qualified business income after deductions .....	395.

Activity: \_\_\_\_\_

1.	Qualified business income before deductions .....	
2.	Deductible part of self-employment income:	
a.	Net income subject to self-employment tax from this activity .....	
b.	Total income subject to self-employment tax .....	
c.	Line 2a divided by line 2b (not greater than 1.000) .....	
d.	Amount from Schedule 1 (Form 1040), line 15 .....	
e.	Line 2c times line 2d. This is the allocated deductible part of self-employment tax for this activity .....	
3.	Self-employed SEP, SIMPLE and qualified plans:	
a.	Net income subject to self-employment tax from this activity .....	
b.	Net earnings from .....	
c.	Line 3a divided by line 3b (not greater than 1.000) .....	
d.	Amount from Schedule 1 (Form 1040), line 16 .....	
e.	Line 3c times line 3d. This is the allocated self-employed SEP, SIMPLE and qualified plans amount for this activity .....	
4.	Self-employed health insurance deduction:	
a.	Health insurance payments from this activity .....	
b.	Health insurance limits for activity above .....	
c.	Lesser of line 4a or line 4b .....	
d.	Reserved .....	
e.	Reserved .....	
f.	Amount from line 4c. This is the allocated SE health insurance deduction for this activity .....	
5.	Line 1 minus lines 2e, 3e and 4f. This is the qualified business income after deductions .....	

## 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

**2021**  
Attachment  
Sequence No. 70

Taxpayer name(s) shown on return

**NELSON FERMIN FARIA & FRANCESCA HERNANDEZ GAMBOA**

Taxpayer identification number

**782-43-2876**

Enter preparer's name and PTIN

**SUZI CCHOA, CPA**

**P01057210**

### 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 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 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) List those documents provided by the taxpayer, if any, that you relied on:	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
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 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"/>

LHA 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
9a 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? (If the taxpayer is claiming the EIC and does not have a qualifying child, go to question 10.)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
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 type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
c 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 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
10 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 checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
11 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 checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
12 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 checked="" type="checkbox"/>

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

	Yes	No
13 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
14 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
15 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"/>

FORM 1040		WAGES RECEIVED AND TAXES WITHHELD			STATEMENT 1	
T S EMPLOYER'S NAME	AMOUNT PAID	FEDERAL TAX WITHHELD	STATE TAX WITHHELD	CITY SDI TAX W/H	FICA TAX	MEDICARE TAX
T CUSTOM APPLE PACKERS	38,362.	1,834.			2,378.	556.
S CHIPOTLE SERVICES, LLC	24,421.	428.			1,514.	354.
TOTALS	62,783.	2,262.			3,892.	910.

FORM 1040		FEDERAL INCOME TAX WITHHELD - FORM(S) W-2		STATEMENT 2
T S DESCRIPTION				AMOUNT
T CUSTOM APPLE PACKERS				1,834.
S CHIPOTLE SERVICES, LLC				428.
TOTAL TO FORM 1040, LINE 25A				2,262.

SCHEDULE A		STATE AND LOCAL GENERAL SALES TAXES	STATEMENT 3
DESCRIPTION			AMOUNT
STATE SALES TAX			880.
LOCAL SALES TAX			257.
TOTAL TO SCHEDULE A, LINE 5A			1,137.

## SCHEDULE A

## GENERAL SALES TAX DEDUCTION WORKSHEET

## STATEMENT 4

1	ENTER YOUR STATE GENERAL SALES TAXES FROM THE APPLICABLE TABLE. WASHINGTON IF, FOR ALL OF 2021, YOU LIVED ONLY IN CONNECTICUT, THE DISTRICT OF COLUMBIA, INDIANA, KENTUCKY, MAINE, MARYLAND, MASSACHUSETTS, MICHIGAN, NEW JERSEY, OR RHODE ISLAND, SKIP LINES 2 THROUGH 5, ENTER -0- ON LINE 6, AND GO TO LINE 7. OTHERWISE, GO TO LINE 2.	880.
2	DID YOU LIVE IN ALASKA, ARIZONA, ARKANSAS, COLORADO, GEORGIA, ILLINOIS, LOUISIANA, MISSISSIPPI, MISSOURI, NEW YORK, NORTH CAROLINA, SOUTH CAROLINA, TENNESSEE, UTAH, OR VIRGINIA IN 2021? IF NO, ENTER -0-. IF YES, ENTER YOUR LOCAL GENERAL SALES TAXES FROM THE APPLICABLE TABLE.	0.
3	DID YOUR LOCALITY IMPOSE A LOCAL GENERAL SALES TAX IN 2021? RESIDENTS OF CALIFORNIA AND NEVADA SEE INSTRUCTIONS. IF NO, SKIP LINES 3 THROUGH 5, ENTER -0- ON LINE 6 AND GO TO LINE 7. IF YES, ENTER YOUR LOCAL GENERAL SALES TAX RATE, BUT OMIT THE PERCENTAGE SIGN.	1.9000
4	DID YOU ENTER -0- ON LINE 2 ABOVE? IF NO, SKIP LINES 4 AND 5 AND GO TO LINE 6. IF YES, ENTER YOUR STATE GENERAL SALES TAX RATE, BUT OMIT THE PERCENTAGE SIGN.	6.5000
5	DIVIDE LINE 3 BY LINE 4. ENTER THE RESULT AS A DECIMAL (ROUNDED TO AT LEAST THREE PLACES).	.2920
6	DID YOU ENTER -0- ON LINE 2 ABOVE? IF NO, MULTIPLY LINE 2 BY LINE 3. IF YES, MULTIPLY LINE 1 BY LINE 5.	257.
6A	ADD LINE 1 AND LINE 6.	1,137.
6B	PART-YEAR DAYS RATE.	1.000000
6C	MULTIPLY LINE 6A BY LINE 6B.	1,137.
7	ENTER YOUR GENERAL SALES TAXES PAID ON SPECIFIED ITEMS, IF ANY.	
8	DEDUCTION FOR GENERAL SALES TAXES. ADD LINES 6C AND 7. ENTER THE RESULT HERE AND ON SCHEDULE A, LINE 5A AND CHECK BOX.	1,137.



## SCHEDULE C

## CAR AND TRUCK EXPENSES

## STATEMENT 5

## DESCRIPTION

## AMOUNT

VEHICLE NUMBER 1 - 395 BUSINESS MILES @ \$0.560

221.

TOTAL TO SCHEDULE C, LINE 9

221.

## SCHEDULE 8812

## LINE 5 WORKSHEET

## STATEMENT 6

1. MULTIPLY SCHEDULE 8812, LINE 4B, BY \$3,600

2. MULTIPLY SCHEDULE 8812, LINE 4C, BY \$3,000 3,000.

3. ADD LINE 1 AND LINE 2 3,000.

4. MULTIPLY SCHEDULE 8812, LINE 4A, BY \$2,000 2,000.

5. SUBTRACT LINE 4 FROM LINE 3 1,000.

6. ENTER THE AMOUNT SHOWN BELOW FOR YOUR FILING STATUS

- MARRIED FILING JOINTLY - \$12,500
- QUALIFYING WIDOW(ER) - \$2,500
- HEAD OF HOUSEHOLD - \$4,375
- ALL OTHER FILING STATUSES - \$6,250 12,500.

7. ENTER THE SMALLER OF LINE 5 OR LINE 6 1,000.

8. ENTER THE AMOUNT SHOWN BELOW FOR YOUR FILING STATUS

- MARRIED FILING JOINTLY OR
- QUALIFYING WIDOW(ER) - \$150,000
- HEAD OF HOUSEHOLD - \$112,500
- ALL OTHER FILING STATUSES - \$75,000 150,000.

9. SUBTRACT LINE 8 FROM SCHEDULE 8812, LINE 3

- IF ZERO OR LESS, ENTER -0-
- IF MORE THAN ZERO, AND NOT A MULTIPLE OF \$1,000,
- ENTER THE NEXT MULTIPLE OF \$1,000 0.

10. MULTIPLY LINE 9 BY 5% (0.05) 0.

11. ENTER THE SMALLER OF LINE 7 OR LINE 10 0.

12. SUBTRACT LINE 11 FROM LINE 3.

ENTER ON SCHEDULE 8812, LINE 5 3,000.

## SCHEDULE 8812

## CREDIT LIMIT WORKSHEET A

## STATEMENT 7

1. ENTER THE AMOUNT FROM LINE 18 OF FORM 1040 OR FORM 1040-NR 4,159.

2. ADD THE FOLLOWING AMOUNTS (IF APPLICABLE) FROM:

SCHEDULE 3, LINE 1  
SCHEDULE 3, LINE 2  
SCHEDULE 3, LINE 3  
SCHEDULE 3, LINE 4  
SCHEDULE 3, LINE 6L  
FORM 5695, LINE 30  
FORM 8310, LINE 15  
FORM 8936, LINE 23  
SCHEDULE R, LINE 22  
ENTER THE TOTAL

3. SUBTRACT LINE 2 FROM LINE 1 4,159.

COMPLETE THE CREDIT LIMIT WORKSHEET B ONLY IF YOU MEET ALL OF THE FOLLOWING:

1. YOU ARE COMPLETING PART I-C OF SCHEDULE 8812
2. YOU ARE CLAIMING ONE OR MORE OF THE FOLLOWING CREDITS:
  - A. MORTGAGE INTEREST CREDIT, FORM 8396
  - B. ADOPTION CREDIT, FORM 8839
  - C. RESIDENTIAL ENERGY EFFICIENT PROPERTY CREDIT, FORM 5695, PART I
  - D. DISTRICT OF COLUMBIA FIRST-TIME HOMEBUYER CREDIT, FORM 8859
3. YOU ARE NOT FILING FORM 2555
4. LINE 4A OF SCHEDULE 8812 IS MORE THAN ZERO

4. IF YOU ARE NOT COMPLETING CREDIT LIMIT WORKSHEET B, ENTER -0-; OTHERWISE, ENTER THE AMOUNT FROM THE CREDIT LIMIT WORKSHEET B.

0.

5. SUBTRACT LINE 4 FROM LINE 3. ENTER THIS AMOUNT ON SCHEDULE 8812, LINE 14C OR LINE 15A, WHICHEVER APPLIES

4,159.