

Review your print out for checklist items.

▼ Detach Here and Mail With Your Payment ▼

Department of the Treasury
Internal Revenue Service

Calendar Year —
Due **04/18/2022**

2022 Form 1040-ES Payment Voucher 1

File only if you are making a payment of estimated tax by check or money order. Mail this voucher with your check or money order payable to the 'United States Treasury.' Write your social security number and '2022 Form 1040-ES' on your check or money order. Do not send cash. Enclose, but do not staple or attach, your payment with this voucher.

Amount of estimated tax
you are paying by check
or money order.....▶

1,200.

REV 11/08/22 INTUIT.CG.CFP.SP

1555

307-88-6533 362-88-3821
JEFFREY B SPONAUGLE
KRISTIN A SPONAUGLE
9531 NW LIGHTNING RIDGE DR
PORTLAND OR 97229-2633

INTERNAL REVENUE SERVICE
PO BOX 802502
CINCINNATI OH 45280-2502

307886533 DC SPON 30 0 202212 430

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Department of the Treasury
Internal Revenue Service

Calendar Year —
Due **06/15/2022**

2022 Form 1040-ES Payment Voucher 2

File only if you are making a payment of estimated tax by check or money order. Mail this voucher with your check or money order payable to the 'United States Treasury.' Write your social security number and '2022 Form 1040-ES' on your check or money order. Do not send cash. Enclose, but do not staple or attach, your payment with this voucher.

Amount of estimated tax
you are paying by check
or money order.....▶

1,200.

REV 11/08/22 INTUIT.CG.CFP.SP

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Department of the Treasury
Internal Revenue Service

Calendar Year —
Due **09/15/2022**

2022 Form 1040-ES Payment Voucher 3

File only if you are making a payment of estimated tax by check or money order. Mail this voucher with your check or money order payable to the 'United States Treasury.' Write your social security number and '2022 Form 1040-ES' on your check or money order. Do not send cash. Enclose, but do not staple or attach, your payment with this voucher.

Amount of estimated tax
you are paying by check
or money order.....▶

1,200.

REV 11/08/22 INTUIT.CG.CFP.SP

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307886533 DC SPON 30 0 202212 430

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Department of the Treasury
Internal Revenue Service

Calendar Year —
Due **01/17/2023**

2022 Form 1040-ES Payment Voucher 4

File only if you are making a payment of estimated tax by check or money order. Mail this voucher with your check or money order payable to the 'United States Treasury.' Write your social security number and '2022 Form 1040-ES' on your check or money order. Do not send cash. Enclose, but do not staple or attach, your payment with this voucher.

Amount of estimated tax
you are paying by check
or money order.....▶

1,200.

REV 11/08/22 INTUIT.CG.CFP.SP

1555

307-88-6533 362-88-3821
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KRISTIN A SPONAUGLE
9531 NW LIGHTNING RIDGE DR
PORTLAND OR 97229-2633

INTERNAL REVENUE SERVICE
PO BOX 802502
CINCINNATI OH 45280-2502

307886533 DC SPON 30 0 202212 430

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 Jeffrey B		Last name Sponaugle		Your social security number 307-88-6533	
If joint return, spouse's first name and middle initial Kristin A		Last name Sponaugle		Spouse's social security number 362-88-3821	
Home address (number and street). If you have a P.O. box, see instructions. 9531 NW Lightning Ridge Dr				Apt. no.	
City, town, or post office. If you have a foreign address, also complete spaces below. Portland			State OR	ZIP code 972292633	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
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):		(2) Social security number	(3) Relationship to you	(4) <input checked="" type="checkbox"/> if qualifies for (see instructions):	
(1) First name	Last name			Child tax credit	Credit for other dependents
Audrey K	Sponaugle	052-35-9444	Daughter	<input checked="" type="checkbox"/>	<input type="checkbox"/>
				<input type="checkbox"/>	<input type="checkbox"/>
				<input type="checkbox"/>	<input type="checkbox"/>
				<input type="checkbox"/>	<input type="checkbox"/>

Attach Sch. B if required.	1	Wages, salaries, tips, etc. Attach Form(s) W-2	1	501,673.
	2a	Tax-exempt interest	2b	874.
	3a	Qualified dividends	3b	70,835.
	4a	IRA distributions	4b	
Standard Deduction for— • 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.	5a	Pensions and annuities	5b	
	6a	Social security benefits	6b	
	7	Capital gain or (loss). Attach Schedule D if required. If not required, check here <input type="checkbox"/>	7	
	8	Other income from Schedule 1, line 10	8	
	9	Add lines 1, 2b, 3b, 4b, 5b, 6b, 7, and 8. This is your total income ▶	9	573,382.
	10	Adjustments to income from Schedule 1, line 26	10	
	11	Subtract line 10 from line 9. This is your adjusted gross income ▶	11	573,382.
	12a	Standard deduction or itemized deductions (from Schedule A)	12a	25,100.
	b	Charitable contributions if you take the standard deduction (see instructions)	12b	
	c	Add lines 12a and 12b	12c	25,100.
	13	Qualified business income deduction from Form 8995 or Form 8995-A	13	332.
	14	Add lines 12c and 13	14	25,432.
	15	Taxable income. Subtract line 14 from line 11. If zero or less, enter -0-	15	547,950.

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	130,114.
17	Amount from Schedule 2, line 3	17	0.
18	Add lines 16 and 17	18	130,114.
19	Nonrefundable child tax credit or credit for other dependents from Schedule 8812	19	
20	Amount from Schedule 3, line 8	20	33,261.
21	Add lines 19 and 20	21	33,261.
22	Subtract line 21 from line 18. If zero or less, enter -0-	22	96,853.
23	Other taxes, including self-employment tax, from Schedule 2, line 21	23	5,224.
24	Add lines 22 and 23. This is your total tax	24	102,077.
25	Federal income tax withheld from:		
a	Form(s) W-2	25a	104,538.
b	Form(s) 1099	25b	
c	Other forms (see instructions)	25c	2,949.
d	Add lines 25a through 25c	25d	107,487.
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 instructions <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	
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 total other payments and refundable credits	32	
33	Add lines 25d, 26, and 32. These are your total payments	33	107,487.
Refund	34 If line 33 is more than line 24, subtract line 24 from line 33. This is the amount you overpaid	34	5,410.
35a	Amount of line 34 you want refunded to you . If Form 8888 is attached, check here <input type="checkbox"/>	35a	5,410.
Direct deposit? See instructions.	b Routing number 3 2 1 1 8 0 3 7 9 c Type: <input checked="" type="checkbox"/> Checking <input type="checkbox"/> Savings		
	d Account number 0 0 0 0 9 3 1 9 0 4 0 6 5 6		
36	Amount of line 34 you want applied to your 2022 estimated tax	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 ☐ **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 Spouse's signature. If a joint return, both must sign.	Date Date	Your occupation CTO Spouse's occupation Lawyer	If the IRS sent you an Identity Protection PIN, enter it here (see inst.) <input type="text"/> If the IRS sent your spouse an Identity Protection PIN, enter it here (see inst.) <input type="text"/>
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Phone no. (503) 789-4504 Email address

Paid Preparer Use Only

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

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 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

Jeffrey B & Kristin A Sponaugle

Your social security number

307-88-6533

Part I Tax

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

Part II Other Taxes

4	Self-employment tax. Attach Schedule SE	4	
5	Social security and Medicare tax on unreported tip income. Attach Form 4137	5	
6	Uncollected social security and Medicare tax on wages. Attach Form 8919	6	
7	Total additional social security and Medicare tax. Add lines 5 and 6	7	
8	Additional tax on IRAs or other tax-favored accounts. Attach Form 5329 if required	8	
9	Household employment taxes. Attach Schedule H	9	
10	Repayment of first-time homebuyer credit. Attach Form 5405 if required	10	
11	Additional Medicare Tax. Attach Form 8959	11	2,499.
12	Net investment income tax. Attach Form 8960	12	2,725.
13	Uncollected social security and Medicare or RRTA tax on tips or group-term life insurance from Form W-2, box 12	13	
14	Interest on tax due on installment income from the sale of certain residential lots and timeshares	14	
15	Interest on the deferred tax on gain from certain installment sales with a sales price over \$150,000	15	
16	Recapture of low-income housing credit. Attach Form 8611	16	

(continued on page 2)

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

Schedule 2 (Form 1040) 2021

Part II Other Taxes (continued)

17	Other additional taxes:		
a	Recapture of other credits. List type, form number, and amount ►	17a	
b	Recapture of federal mortgage subsidy. If you sold your home in 2021, see instructions	17b	
c	Additional tax on HSA distributions. Attach Form 8889	17c	
d	Additional tax on an HSA because you didn't remain an eligible individual. Attach Form 8889	17d	
e	Additional tax on Archer MSA distributions. Attach Form 8853	17e	
f	Additional tax on Medicare Advantage MSA distributions. Attach Form 8853	17f	
g	Recapture of a charitable contribution deduction related to a fractional interest in tangible personal property	17g	
h	Income you received from a nonqualified deferred compensation plan that fails to meet the requirements of section 409A	17h	
i	Compensation you received from a nonqualified deferred compensation plan described in section 457A	17i	
j	Section 72(m)(5) excess benefits tax	17j	
k	Golden parachute payments	17k	
l	Tax on accumulation distribution of trusts	17l	
m	Excise tax on insider stock compensation from an expatriated corporation	17m	
n	Look-back interest under section 167(g) or 460(b) from Form 8697 or 8866	17n	
o	Tax on non-effectively connected income for any part of the year you were a nonresident alien from Form 1040-NR	17o	
p	Any interest from Form 8621, line 16f, relating to distributions from, and dispositions of, stock of a section 1291 fund	17p	
q	Any interest from Form 8621, line 24	17q	
z	Any other taxes. List type and amount ►	17z	
18	Total additional taxes. Add lines 17a through 17z	18	
19	Additional tax from Schedule 8812	19	
20	Section 965 net tax liability installment from Form 965-A	20	
21	Add lines 4, 7 through 16, 18, and 19. These are your total other taxes . Enter here and on Form 1040 or 1040-SR, line 23, or Form 1040-NR, line 23b	21	5,224.

SCHEDULE 3
(Form 1040)Department of the Treasury
Internal Revenue Service**Additional Credits and Payments**▶ **Attach to Form 1040, 1040-SR, or 1040-NR.**
▶ **Go to www.irs.gov/Form1040 for instructions and the latest information.**

OMB No. 1545-0074

2021
Attachment
Sequence No. **03**

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

Jeffrey B & Kristin A Sponaugle

Your social security number

307-88-6533

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	33,261.
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	33,261.

(continued on page 2)

Part II Other Payments and Refundable Credits

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

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

Jeffrey B & Kristin A Sponaugle

Your social security number

307-88-6533

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

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

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

28	(a) Name	(b) Enter P for partnership; S for S corporation	(c) Check if foreign partnership	(d) Employer identification number	(e) Check if basis computation is required	(f) Check if any amount is not at risk
A			<input type="checkbox"/>		<input type="checkbox"/>	<input type="checkbox"/>
B			<input type="checkbox"/>		<input type="checkbox"/>	<input type="checkbox"/>
C			<input type="checkbox"/>		<input type="checkbox"/>	<input type="checkbox"/>
D			<input type="checkbox"/>		<input type="checkbox"/>	<input type="checkbox"/>

Passive Income and Loss		Nonpassive Income and Loss	
(g) Passive loss allowed (attach Form 8582 if required)	(h) Passive income from Schedule K-1	(i) Nonpassive loss allowed (see Schedule K-1)	(j) Section 179 expense deduction from Form 4562
A			
B			
C			
D			
29a Totals			
b Totals			
30 Add columns (h) and (k) of line 29a.		30	
31 Add columns (g), (i), and (j) of line 29b.		31	()
32 Total partnership and S corporation income or (loss). Combine lines 30 and 31		32	

Part III **Income or Loss From Estates and Trusts**

33	(a) Name	(b) Employer identification number
A	Bryant Family Trust	46-6441893
B		

Passive Income and Loss		Nonpassive Income and Loss	
(c) Passive deduction or loss allowed (attach Form 8582 if required)	(d) Passive income from Schedule K-1	(e) Deduction or loss from Schedule K-1	(f) Other income from Schedule K-1
A			
B			
34a Totals			
b Totals			
35 Add columns (d) and (f) of line 34a		35	
36 Add columns (c) and (e) of line 34b		36	()
37 Total estate and trust income or (loss). Combine lines 35 and 36		37	

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

38	(a) Name	(b) Employer identification number	(c) Excess inclusion from Schedules Q , line 2c (see instructions)	(d) Taxable income (net loss) from Schedules Q , line 1b	(e) Income from Schedules Q , line 3b
39	Combine columns (d) and (e) only. Enter the result here and include in the total on line 41 below				39

Part V **Summary**

40	Net farm rental income or (loss) from Form 4835 . Also, complete line 42 below	40	
41	Total income or (loss). Combine lines 26, 32, 37, 39, and 40. Enter the result here and on Schedule 1 (Form 1040), line 5 ▶	41	
42	Reconciliation of farming and fishing income. Enter your gross farming and fishing income reported on Form 4835, line 7; Schedule K-1 (Form 1065), box 14, code B; Schedule K-1 (Form 1120-S), box 17, code AD; and Schedule K-1 (Form 1041), box 14, code F. See instructions	42	
43	Reconciliation for real estate professionals. If you were a real estate professional (see instructions), enter the net income or (loss) you reported anywhere on Form 1040, Form 1040-SR, or Form 1040-NR from all rental real estate activities in which you materially participated under the passive activity loss rules	43	

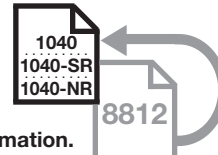
SCHEDULE 8812
(Form 1040)

Department of the Treasury
Internal Revenue Service (99)

**Credits for Qualifying Children
and Other Dependents**

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

► Go to www.irs.gov/Schedule8812 for instructions and the latest information.



OMB No. 1545-0074

2021

Attachment
Sequence No. **47**

Name(s) shown on return

Jeffrey B & Kristin A Sponaugle

Your social security number

307-88-6533

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	573,382.
2a	Enter income from Puerto Rico that you excluded	2a	
b	Enter the amounts from lines 45 and 50 of your Form 2555	2b	0.
c	Enter the amount from line 15 of your Form 4563	2c	
d	Add lines 2a through 2c	2d	0.
3	Add lines 1 and 2d	3	573,382.
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 Line 5 Worksheet ; otherwise, enter -0-	5	2,000.
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	6	0.
Caution: 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.			
7	Multiply line 6 by \$500	7	
8	Add lines 5 and 7	8	2,000.
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 3. • If zero or less, enter -0-. • If more than zero and not a multiple of \$1,000, enter the next multiple of \$1,000. For example, if the result is \$425, enter \$1,000; if the result is \$1,025, enter \$2,000, etc. }	10	174,000.
11	Multiply line 10 by 5% (0.05)	11	8,700.
12	Subtract line 11 from line 8. If zero or less, enter -0-	12	0.
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	0.
b	Subtract line 14a from line 12	14b	0.
c	If line 14a is zero, enter -0-; otherwise, enter the amount from the Credit Limit Worksheet A	14c	0.
d	Enter the smaller of line 14a or line 14c	14d	0.
e	Add lines 14b and 14d	14e	0.
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-	14f	0.
Caution: 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.			
g	Subtract line 14f from line 14e. If zero or less, enter -0- on lines 14g through 14i and go to Part III	14g	0.
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	0.
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	0.

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

BAA

REV 11/08/22 Intuit.crg.cfp.sp

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.

15a	Enter the amount from the Credit Limit Worksheet A	15a	
b	Enter the smaller of line 12 or line 15a	15b	
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.			
c	If you completed Parts II-A through II-C, enter the amount from line 27; otherwise, enter -0-	15c	
d	Add lines 15b and 15c	15d	
e	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-	15e	
Caution: 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.			
f	Subtract line 15e from line 15d. If zero or less, enter -0- on lines 15f through 15h and go to Part III	15f	
g	Enter the smaller of line 15b or line 15f. This is your nonrefundable child tax credit and credit for other dependents. Enter this amount on line 19 of your Form 1040, 1040-SR, or 1040-NR.	15g	
h	Subtract line 15g from line 15f. This is your additional child tax credit. Enter this amount on line 28 of your Form 1040, 1040-SR, or 1040-NR	15h	

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.

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

21	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	21	
22	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	22	
23	Add lines 21 and 22	23	
24	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. }	24	
25	Subtract line 24 from line 23. If zero or less, enter -0-	25	
26	Enter the larger of line 20 or line 25	26	
Next, enter the smaller of line 17 or line 26 on line 27.			

Part II-C Additional Child Tax Credit

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

28a	Enter the amount from line 14f or line 15e, whichever applies	28a	0 .
b	Enter the amount from line 14e or line 15d, whichever applies	28b	0 .
29	Excess advance child tax credit payments. Subtract line 28b from line 28a. If zero, stop; you do not owe the additional tax	29	0 .
30	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.	30	
31	Enter the smaller of line 4a or line 30	31	
32	Subtract line 31 from line 30. If zero, skip to line 40 and enter the amount from line 29; otherwise, continue to line 33	32	
33	Enter the amount shown below for your filing status. <ul style="list-style-type: none"> • Married filing jointly or Qualifying widow(er)—\$60,000 • Head of household—\$50,000 • All other filing statuses—\$40,000 	33	
34	Subtract line 33 from line 3. If zero or less, enter -0-	34	
35	Enter the amount from line 33	35	
36	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	36	
37	Multiply line 32 by \$2,000	37	
38	Multiply line 37 by line 36	38	
39	Subtract line 38 from line 37	39	
40	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	40	

Qualified Business Income Deduction

OMB No. 1545-2294

Department of the Treasury
Internal Revenue Service

► Attach to your tax return.

► Go to www.irs.gov/Form8995A for instructions and the latest information.**2021**
Attachment
Sequence No. **55A**

Name(s) shown on return

Jeffrey B & Kristin A Sponaugle

Your taxpayer identification number

307-88-6533

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 above \$164,900 (\$164,925 if married filing separately; \$329,800 if married filing jointly), or you're a patron of an agricultural or horticultural cooperative.

Part I Trade, Business, or Aggregation Information

Complete Schedules A, B, and/or C (Form 8995-A), as applicable, before starting Part I. Attach additional worksheets when needed. See instructions.

1	(a) Trade, business, or aggregation name	(b) Check if specified service	(c) Check if aggregation	(d) Taxpayer identification number	(e) Check if patron
A		<input type="checkbox"/>	<input type="checkbox"/>		<input type="checkbox"/>
B		<input type="checkbox"/>	<input type="checkbox"/>		<input type="checkbox"/>
C		<input type="checkbox"/>	<input type="checkbox"/>		<input type="checkbox"/>

Part II Determine Your Adjusted Qualified Business Income

	A	B	C
2 Qualified business income from the trade, business, or aggregation. See instructions	2		
3 Multiply line 2 by 20% (0.20). If your taxable income is \$164,900 or less (\$164,925 if married filing separately; \$329,800 if married filing jointly), skip lines 4 through 12 and enter the amount from line 3 on line 13	3		
4 Allocable share of W-2 wages from the trade, business, or aggregation	4		
5 Multiply line 4 by 50% (0.50)	5		
6 Multiply line 4 by 25% (0.25)	6		
7 Allocable share of the unadjusted basis immediately after acquisition (UBIA) of all qualified property	7		
8 Multiply line 7 by 2.5% (0.025)	8		
9 Add lines 6 and 8	9		
10 Enter the greater of line 5 or line 9	10		
11 W-2 wage and UBIA of qualified property limitation. Enter the smaller of line 3 or line 10	11		
12 Phased-in reduction. Enter the amount from line 26, if any	12		
13 Qualified business income deduction before patron reduction. Enter the greater of line 11 or line 12	13		
14 Patron reduction. Enter the amount from Schedule D (Form 8995-A), line 6, if any. See instructions	14		
15 Qualified business income component. Subtract line 14 from line 13	15		
16 Total qualified business income component. Add all amounts reported on line 15 ►	16		

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

REV 11/08/22 Intuit.cq.cfp.sp

Form **8995-A** (2021)

Part III Phased-in Reduction

Complete Part III only if your taxable income is more than \$164,900 but not \$214,900 (\$164,925 and \$214,925 if married filing separately; \$329,800 and \$429,800 if married filing jointly) and line 10 is less than line 3. Otherwise, skip Part III.

			A	B	C
17	Enter the amounts from line 3	17			
18	Enter the amounts from line 10	18			
19	Subtract line 18 from line 17	19			
20	Taxable income before qualified business income deduction	20			
21	Threshold. Enter \$164,900 (\$164,925 if married filing separately; \$329,800 if married filing jointly)	21			
22	Subtract line 21 from line 20	22			
23	Phase-in range. Enter \$50,000 (\$100,000 if married filing jointly)	23			
24	Phase-in percentage. Divide line 22 by line 23	24	%		
25	Total phase-in reduction. Multiply line 19 by line 24	25			
26	Qualified business income after phase-in reduction. Subtract line 25 from line 17. Enter this amount here and on line 12, for the corresponding trade or business	26			

Part IV Determine Your Qualified Business Income Deduction

27	Total qualified business income component from all qualified trades, businesses, or aggregations. Enter the amount from line 16	27			
28	Qualified REIT dividends and publicly traded partnership (PTP) income or (loss). See instructions	28	1,662.		
29	Qualified REIT dividends and PTP (loss) carryforward from prior years	29	()		
30	Total qualified REIT dividends and PTP income. Combine lines 28 and 29. If less than zero, enter -0-	30	1,662.		
31	REIT and PTP component. Multiply line 30 by 20% (0.20)	31	332.		
32	Qualified business income deduction before the income limitation. Add lines 27 and 31	32		332.	
33	Taxable income before qualified business income deduction	33	548,282.		
34	Net capital gain. See instructions	34	65,374.		
35	Subtract line 34 from line 33. If zero or less, enter -0-	35		482,908.	
36	Income limitation. Multiply line 35 by 20% (0.20)	36		96,582.	
37	Qualified business income deduction before the domestic production activities deduction (DPAD) under section 199A(g). Enter the smaller of line 32 or line 36	37		332.	
38	DPAD under section 199A(g) allocated from an agricultural or horticultural cooperative. Don't enter more than line 33 minus line 37	38			
39	Total qualified business income deduction. Add lines 37 and 38	39		332.	
40	Total qualified REIT dividends and PTP (loss) carryforward. Combine lines 28 and 29. If zero or greater, enter -0-	40	(0.)		

Additional Medicare Tax

► If any line does not apply to you, leave it blank. See separate instructions.
► Attach to Form 1040, 1040-SR, 1040-NR, 1040-PR, or 1040-SS.
► Go to www.irs.gov/Form8959 for instructions and the latest information.

OMB No. 1545-0074

2021
Attachment
Sequence No. **71**

Name(s) shown on return

Jeffrey B & Kristin A Sponaugle

Your social security number

307-88-6533

Part I Additional Medicare Tax on Medicare Wages

1	Medicare wages and tips from Form W-2, box 5. If you have more than one Form W-2, enter the total of the amounts from box 5	1	527,673.	
2	Unreported tips from Form 4137, line 6	2		
3	Wages from Form 8919, line 6	3		
4	Add lines 1 through 3	4	527,673.	
5	Enter the following amount for your filing status: Married filing jointly \$250,000 Married filing separately \$125,000 Single, Head of household, or Qualifying widow(er) \$200,000	5	250,000.	
6	Subtract line 5 from line 4. If zero or less, enter -0-	6		277,673.
7	Additional Medicare Tax on Medicare wages. Multiply line 6 by 0.9% (0.009). Enter here and go to Part II	7		2,499.

Part II Additional Medicare Tax on Self-Employment Income

8	Self-employment income from Schedule SE (Form 1040), Part I, line 6. If you had a loss, enter -0- (Form 1040-PR or 1040-SS filers, see instructions.)	8		
9	Enter the following amount for your filing status: Married filing jointly \$250,000 Married filing separately \$125,000 Single, Head of household, or Qualifying widow(er) \$200,000	9		
10	Enter the amount from line 4	10		
11	Subtract line 10 from line 9. If zero or less, enter -0-	11		
12	Subtract line 11 from line 8. If zero or less, enter -0-	12		
13	Additional Medicare Tax on self-employment income. Multiply line 12 by 0.9% (0.009). Enter here and go to Part III	13		

Part III Additional Medicare Tax on Railroad Retirement Tax Act (RRTA) Compensation

14	Railroad retirement (RRTA) compensation and tips from Form(s) W-2, box 14 (see instructions)	14		
15	Enter the following amount for your filing status: Married filing jointly \$250,000 Married filing separately \$125,000 Single, Head of household, or Qualifying widow(er) \$200,000	15		
16	Subtract line 15 from line 14. If zero or less, enter -0-	16		
17	Additional Medicare Tax on railroad retirement (RRTA) compensation. Multiply line 16 by 0.9% (0.009). Enter here and go to Part IV	17		

Part IV Total Additional Medicare Tax

18	Add lines 7, 13, and 17. Also include this amount on Schedule 2 (Form 1040), line 11 (Form 1040-PR or 1040-SS filers, see instructions), and go to Part V	18		2,499.
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Part V Withholding Reconciliation

19	Medicare tax withheld from Form W-2, box 6. If you have more than one Form W-2, enter the total of the amounts from box 6	19	10,600.	
20	Enter the amount from line 1	20	527,673.	
21	Multiply line 20 by 1.45% (0.0145). This is your regular Medicare tax withholding on Medicare wages	21	7,651.	
22	Subtract line 21 from line 19. If zero or less, enter -0-. This is your Additional Medicare Tax withholding on Medicare wages	22		2,949.
23	Additional Medicare Tax withholding on railroad retirement (RRTA) compensation from Form W-2, box 14 (see instructions)	23		
24	Total Additional Medicare Tax withholding. Add lines 22 and 23. Also include this amount with federal income tax withholding on Form 1040, 1040-SR, or 1040-NR, line 25c (Form 1040-PR or 1040-SS filers, see instructions)	24		2,949.

**Net Investment Income Tax—
Individuals, Estates, and Trusts**

▶ Attach to your tax return.

▶ Go to www.irs.gov/Form8960 for instructions and the latest information.

OMB No. 1545-2227

2021
Attachment
Sequence No. **72**

Name(s) shown on your tax return

Jeffrey B & Kristin A Sponaugle

Your social security number or EIN

307-88-6533

Part I Investment Income

- ☐ Section 6013(g) election (see instructions)
☐ Section 6013(h) election (see instructions)
☐ Regulations section 1.1411-10(g) election (see instructions)

1	Taxable interest (see instructions)	1	874.
2	Ordinary dividends (see instructions)	2	70,835.
3	Annuities (see instructions)	3	
4a	Rental real estate, royalties, partnerships, S corporations, trusts, etc. (see instructions)	4a	
b	Adjustment for net income or loss derived in the ordinary course of a non-section 1411 trade or business (see instructions)	4b	
c	Combine lines 4a and 4b	4c	
5a	Net gain or loss from disposition of property (see instructions)	5a	
b	Net gain or loss from disposition of property that is not subject to net investment income tax (see instructions)	5b	
c	Adjustment from disposition of partnership interest or S corporation stock (see instructions)	5c	
d	Combine lines 5a through 5c	5d	
6	Adjustments to investment income for certain CFCs and PFICs (see instructions)	6	
7	Other modifications to investment income (see instructions)	7	
8	Total investment income. Combine lines 1, 2, 3, 4c, 5d, 6, and 7	8	71,709.

Part II Investment Expenses Allocable to Investment Income and Modifications

9a	Investment interest expenses (see instructions)	9a	
b	State, local, and foreign income tax (see instructions)	9b	
c	Miscellaneous investment expenses (see instructions)	9c	
d	Add lines 9a, 9b, and 9c	9d	
10	Additional modifications (see instructions)	10	
11	Total deductions and modifications. Add lines 9d and 10	11	

Part III Tax Computation

12	Net investment income. Subtract Part II, line 11, from Part I, line 8. Individuals, complete lines 13–17. Estates and trusts, complete lines 18a–21. If zero or less, enter -0-	12	71,709.
Individuals:			
13	Modified adjusted gross income (see instructions)	13	573,382.
14	Threshold based on filing status (see instructions)	14	250,000.
15	Subtract line 14 from line 13. If zero or less, enter -0-	15	323,382.
16	Enter the smaller of line 12 or line 15	16	71,709.
17	Net investment income tax for individuals. Multiply line 16 by 3.8% (0.038). Enter here and include on your tax return (see instructions)	17	2,725.
Estates and Trusts:			
18a	Net investment income (line 12 above)	18a	
b	Deductions for distributions of net investment income and deductions under section 642(c) (see instructions)	18b	
c	Undistributed net investment income. Subtract line 18b from line 18a (see instructions). If zero or less, enter -0-	18c	
19a	Adjusted gross income (see instructions)	19a	
b	Highest tax bracket for estates and trusts for the year (see instructions)	19b	
c	Subtract line 19b from line 19a. If zero or less, enter -0-	19c	
20	Enter the smaller of line 18c or line 19c	20	
21	Net investment income tax for estates and trusts. Multiply line 20 by 3.8% (0.038). Enter here and include on your tax return (see instructions)	21	

Residential Energy Credits► Go to www.irs.gov/Form5695 for instructions and the latest information.

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

OMB No. 1545-0074

2021
Attachment
Sequence No. **158**

Name(s) shown on return

Jeffrey B & Kristin A Sponaugle

Your social security number

307-88-6533

Part I Residential Energy Efficient Property Credit (See instructions before completing this part.)**Note:** Skip lines 1 through 11 if you only have a **credit carryforward from 2020**.

1	Qualified solar electric property costs	1	127,926.
2	Qualified solar water heating property costs	2	
3	Qualified small wind energy property costs	3	
4	Qualified geothermal heat pump property costs	4	
5	Qualified biomass fuel property costs	5	
6a	Add lines 1 through 5	6a	127,926.
b	Multiply line 6a by 26% (0.26)	6b	33,261.
7a	Qualified fuel cell property. Was qualified fuel cell property installed on, or in connection with, your main home located in the United States? (See instructions.) ►	7a	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
Caution: If you checked the "No" box, you cannot take a credit for qualified fuel cell property. Skip lines 7b through 11.			
b	Print the complete address of the main home where you installed the fuel cell property.		
	Number and street	Unit No.	
	City, State, and ZIP code		
8	Qualified fuel cell property costs	8	
9	Multiply line 8 by 26% (0.26)	9	
10	Kilowatt capacity of property on line 8 above	10	
11	Enter the smaller of line 9 or line 10	11	
12	Credit carryforward from 2020. Enter the amount, if any, from your 2020 Form 5695, line 16	12	
13	Add lines 6b, 11, and 12	13	33,261.
14	Limitation based on tax liability. Enter the amount from the Residential Energy Efficient Property Credit Limit Worksheet (see instructions)	14	130,114.
15	Residential energy efficient property credit. Enter the smaller of line 13 or line 14. Also include this amount on Schedule 3 (Form 1040), line 5	15	33,261.
16	Credit carryforward to 2022. If line 15 is less than line 13, subtract line 15 from line 13	16	

Part II Nonbusiness Energy Property Credit

17a	Were the qualified energy efficiency improvements or residential energy property costs for your main home located in the United States? (see instructions) ▶	17a	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
	Caution: If you checked the "No" box, you cannot claim the nonbusiness energy property credit. Do not complete Part II.		
b	Print the complete address of the main home where you made the qualifying improvements. Caution: You can only have one main home at a time.		
	9531 NW Lightning Ridge Dr		
	Number and street	Unit No.	
	Portland OR 97229-2633		
	City, State, and ZIP code		
c	Were any of these improvements related to the construction of this main home? ▶	17c	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
	Caution: If you checked the "Yes" box, you can only claim the nonbusiness energy property credit for qualifying improvements that were not related to the construction of the home. Do not include expenses related to the construction of your main home, even if the improvements were made after you moved into the home.		
18	Lifetime limitation. Enter the amount from the Lifetime Limitation Worksheet (see instructions) . . .	18	150.
19	Qualified energy efficiency improvements (original use must begin with you and the component must reasonably be expected to last for at least 5 years; do not include labor costs) (see instructions).		
a	Insulation material or system specifically and primarily designed to reduce heat loss or gain of your home that meets the prescriptive criteria established by the 2009 IECC	19a	
b	Exterior doors that meet or exceed the version 6.0 Energy Star program requirements	19b	
c	Metal or asphalt roof that meets or exceeds the Energy Star program requirements and has appropriate pigmented coatings or cooling granules which are specifically and primarily designed to reduce the heat gain of your home	19c	
d	Exterior windows and skylights that meet or exceed the version 6.0 Energy Star program requirements	19d	
e	Maximum amount of cost on which the credit can be figured	19e	\$2,000
f	If you claimed window expenses on your Form 5695 prior to 2021, enter the amount from the Window Expense Worksheet (see instructions); otherwise enter -0-	19f	0.
g	Subtract line 19f from line 19e. If zero or less, enter -0-	19g	2,000.
h	Enter the smaller of line 19d or line 19g	19h	0.
20	Add lines 19a, 19b, 19c, and 19h	20	0.
21	Multiply line 20 by 10% (0.10)	21	0.
22	Residential energy property costs (must be placed in service by you; include labor costs for onsite preparation, assembly, and original installation) (see instructions).		
a	Energy-efficient building property. Do not enter more than \$300	22a	0.
b	Qualified natural gas, propane, or oil furnace or hot water boiler. Do not enter more than \$150	22b	0.
c	Advanced main air circulating fan used in a natural gas, propane, or oil furnace. Do not enter more than \$50	22c	0.
23	Add lines 22a through 22c	23	0.
24	Add lines 21 and 23	24	0.
25	Maximum credit amount. (If you jointly occupied the home, see instructions)	25	500.
26	Enter the amount, if any, from line 18	26	150.
27	Subtract line 26 from line 25. If zero or less, stop ; you cannot take the nonbusiness energy property credit	27	350.
28	Enter the smaller of line 24 or line 27	28	0.
29	Limitation based on tax liability. Enter the amount from the Nonbusiness Energy Property Credit Limit Worksheet (see instructions)	29	130,114.
30	Nonbusiness energy property credit. Enter the smaller of line 28 or line 29. Also include this amount on Schedule 3 (Form 1040), line 5	30	0.

Tax History Report

► Keep for your records

2021

Name(s) Shown on Return

Jeffrey B & Kristin A Sponaugle

	Five Year Tax History:				
	2017	2018	2019	2020	2021
Filing status	MFJ	MFJ	MFJ	MFJ	MFJ
Total income	567,404.	516,033.	477,846.	493,139.	573,382.
Adjustments to income					
Adjusted gross income	567,404.	516,033.	477,846.	493,139.	573,382.
Tax expense	85,792.	10,000.	10,000.	10,000.	11,871.
Interest expense . . .	12,919.	12,541.	12,108.		
Contributions	8,465.	1,554.	500.		2,685.
Misc. deductions . . .					
Other itemized ded'ns					0.
Total itemized/ standard deduction . .	99,568.	24,095.	24,400.	24,800.	25,100.
Exemption amount . .	0.	0.	0.	0.	0.
QBI deduction		1,234.	22.		332.
Taxable income	467,836.	490,704.	453,424.	468,339.	547,950.
Tax	120,410.	120,774.	106,721.	107,265.	130,114.
Alternative min tax . .	36,388.				
Total credits		14,351.	82.		33,261.
Other taxes	4,914.	3,218.	2,589.	3,351.	5,224.
Payments	117,946.	101,032.	98,959.	98,197.	107,487.
Form 2210 penalty . .	734.			24.	
Amount owed	44,500.	8,609.	10,269.	12,443.	
Applied to next year's estimated tax .					
Refund					5,410.
Effective tax rate % . .	27.63	20.62	22.32	21.75	16.89
**Tax bracket %	35.0	35.0	35.0	35.0	35.0

**Tax bracket % is based on Taxable income.

IMPORTANT DISCLOSURES

If you are owed federal tax refund(s), you have a right to choose how you will receive the refund(s). There are several options available to you. Some options cost money and some options are free. Please read about these options below.

You can file your federal tax return(s) electronically or by paper and obtain your federal tax refund(s) directly from the Internal Revenue Service ("IRS") for free. If you file your tax return(s) electronically, you can receive refund checks directly from the IRS through the U.S. Postal Service in 21 to 28 days from the time you file your tax return(s) or the IRS can deposit your refund(s) directly into your bank account in less than 21 days from the time you file your tax return(s) unless there are delays by the IRS. If you file a paper return through the U.S. Postal Service, you can receive refund checks directly from the IRS through the U.S. Postal Service in 6 to 8 weeks from the time the IRS receives your return(s) or the IRS can deposit your refund(s) directly into your bank account in 6 to 8 weeks from the time the IRS receives your return(s). However, if your return(s) contains Earned Income Tax Credit or Additional Child Tax Credit, the IRS will issue your refund(s) no earlier than February 15, 2022.

You can file your federal tax return(s) electronically, select the Refund Processing Service ("RPS") for an additional fee of \$39.00 (the "RPS fee"), and have your federal tax refund(s) processed through a processor using banking services of a financial institution. The RPS allows your refund(s) to be deposited into a bank account at Green Dot Bank ("Bank") and deducts your TurboTax fees and other amounts that you authorize from your federal refund(s). The balance of your federal refund(s) is delivered to you via the disbursement method you select. If you file your tax return(s) electronically and select the RPS, the IRS will deposit your refund(s) with Bank. Upon Bank's receipt of your refund(s), Santa Barbara Tax Products Group, LLC, a division of Green Dot Corporation, a Delaware corporation, a processor, will deduct from your federal refund(s) the RPS fee, any fees charged by TurboTax for the preparation and filing of your tax return(s) and any other amounts authorized by you and disburse the balance of your refund proceeds to you. Unless there are unexpected delays, federal refunds are received in less than 21 days from the time you file your tax return(s) electronically. However, if your return(s) contains Earned Income Tax Credit or Additional Child Tax Credit, the IRS will issue your refund(s) no earlier than February 15, 2022.

The RPS is not necessary to obtain your refund(s). If you have an existing bank account, you do not need to use the RPS, which requires the payment of a fee, in order to receive a direct deposit from the IRS. You may consult the IRS website (IRS.gov) for information about tax refund processing.

If you select the RPS, no prior debt you may owe to Bank will be deducted from your refund(s).

You can change your income tax withholdings which might result in you receiving additional funds throughout the year rather than waiting to receive these funds potentially in tax refund(s) next year. Please consult your employer or tax advisor for additional details.

This Agreement requires all disputes to be resolved by way of binding arbitration.
The terms of the arbitration provision appear in Section 11.

Information regarding low-cost deposit accounts may be available at www.mymoney.gov

The chart below shows the options for filing your federal tax returns (e-file or paper returns), the RPS product, refund disbursement options, estimated timing for obtaining your federal tax refund proceeds, and costs associated with the various options.

WHAT TYPE OF FILING METHOD?	WHAT ARE YOUR DISBURSEMENT OPTIONS?	WHAT IS THE ESTIMATED TIME TO RECEIVE REFUND(S)?	WHAT COSTS DO YOU INCUR IN ADDITION TO TAX PREPARATION FEES?
PAPER RETURN No Refund Processing Service	IRS direct deposit to your personal bank account.	Approximately 6 to 8 weeks ¹	No additional cost.
	Check mailed by IRS to address on tax return(s).	Approximately 6 to 8 weeks ¹	
ELECTRONIC FILING (E-FILE) No Refund Processing Service	IRS direct deposit to your personal bank account.	Usually within 21 days ¹	No additional cost.
	Check mailed by IRS to address on tax return(s).	Approximately 21 to 28 days ¹	
ELECTRONIC FILING (E-FILE) Refund Processing Service	Direct deposit to your personal bank account.	Usually within 21 days ¹	\$39.00 ²

¹You may experience delays with your tax refund(s) if, for example, you enter incorrect bank account or contact information, you enter a bank account in someone else's name, or if possible suspicious activity is detected. If your return(s) contains Earned Income Tax Credit or Additional Child Tax Credit, the IRS will issue your refund(s) no earlier than February 15, 2022.

²The charges here consist of an RPS Fee, a TurboTax fee and any fees for additional products and services purchased. See Section 3 of the Refund Processing Service Agreement for the cost of the service you have chosen.

Questions? Call 877-908-7228

FORM 1040 or FORM 1040-SR WORKSHEET
NOTE: Form 1040, 1040-SR and Schedules 1 - 3 are fully calculated.

2021

Use this worksheet to enter all data which will flow to the Form 1040 or Form 1040SR and Schedules 1- 3.
Use these QuickZooms to jump to the entry sections for Schedules 1- 3 on this Worksheet:

Form 1040 or Form 1040SR Worksheet Navigation QuickZooms

QuickZoom to Schedule 1 — Additional Income and Adjustments to Income ►
QuickZoom to Schedule 2 — Additional Taxes ►
QuickZoom to Schedule 3 — Additional Credits and Payments ►

Form 1040 or Form 1040-SR — Personal Info, Filing Status, Dependent Info

For the year January 1 - December 31, 2021, or other tax year
beginning _____, 2021, ending _____, 20 ____.

Your First Name MI Last Name Your Social Security No.
Jeffrey B Sponaugle 307-88-6533
If Joint Return, Spouse's First Name MI Last Name Spouse's Social Security No.
Kristin A Sponaugle 362-88-3821
Home Address (No. and Street). If You Have a P.O. Box, See Instructions. Apt. No.
9531 NW Lightning Ridge Dr
City, Town or Post Office. If you have a foreign address, also complete below. State ZIP Code
Portland OR 97229-2633
Foreign country name Foreign province/state/county Foreign postal code

QuickZoom to explanation statement for overseas extension ►

Presidential Election Campaign

Check here if you, or your spouse if filing jointly, want \$3 to go to this fund.
Checking a box will not change your tax or refund. ☐ You ☐ Spouse

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

Filing Status Check only one box.

All entries for filing status and dependents should be made on the Federal Information Worksheet.

- ☐ Single
☒ Married filing jointly (even if only one had income)
☐ Married filing separately. Enter spouse's SSN above and full name here.
☐ Head of household (with qualifying person). (See instructions) If the qualifying person is a child
but not your dependent, enter the child's name here. ►
☐ Qualifying widow(er) (See instructions)

Dependents If more than four dependents, see instructions and check here ☐

(1) First name	Last name	(2) Social security number	(3) Relationship to you	(4) <input checked="" type="checkbox"/> if qualifies for: under age 18 qualifying for child tax credit	Credit for other dependents
<u>Audrey K</u>	<u>Sponaugle</u>	<u>052-35-9444</u>	<u>Daughter</u>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
				<input type="checkbox"/>	<input type="checkbox"/>
				<input type="checkbox"/>	<input type="checkbox"/>
				<input type="checkbox"/>	<input type="checkbox"/>

QuickZoom to the Federal Information Worksheet
QuickZoom to the Dependent and Nondependent Information Worksheet . . .

Standard Deduction

- ☐ Someone can claim you as a dependent
☐ Someone can claim your spouse as a dependent

a Check if: ☐ You were born before January 2, 1957 ☐ Blind
☐ Spouse was born before January 2, 1957 ☐ Blind
Total boxes checked ▶ **a** _____

b If your spouse itemizes on a separate return or you were a dual-status alien, check here ▶ **b** ☐

QuickZoom to required PPP loan forgiveness statement to report tax-exempt income. ▶ _____

Form 1040 or Form 1040-SR, Lines 1 - 7

1	Wages, salaries, tips, etc. Attach Form(s) W-2	1	501,673.
2 a	Tax-exempt interest 2a		
b	Taxable interest	2b	874.
3 a	Qualified dividends 3a		65,374.
b	Ordinary dividends	3b	70,835.
4 a	IRA distributions 4a		
b	Taxable amount	4b	
5 a	Pensions and annuities 5a		
b	Taxable amount	5b	
6 a	Social security benefits 6a		
b	Taxable amount	6b	
7	Capital gain or (loss). Attach Schedule D if required. If not required, check here. ▶ <input type="checkbox"/>	7	

QuickZoom to Schedule 1 — Additional Income and Adjustments to Income ▶ _____

Form 1040 or Form 1040-SR, Lines 8 - 11

8	Other income from Schedule 1, line 10.	8	
9	Add lines 1, 2b, 3b, 4b, 5b, 6b, 7, and 8. This is your total income ▶	9	573,382.
10	Adjustments to income from Schedule 1, line 26	10	
11	Subtract line 10 from line 9. This is your adjusted gross income ▶	11	573,382.
	AGI including excludable Puerto Rico Income		573,382.

Form 1040 or Form 1040-SR, Line 12 — Standard or Itemized Deduction

12	Standard deduction or itemized deductions (from Schedule A) Standard Deduction for — <ul style="list-style-type: none"> • People who checked blind or over 65 or who can be claimed as a dependent, see instructions. • All others: <ul style="list-style-type: none"> • 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. QuickZoom to the Standard Deduction Worksheet. _____		
a	Itemized deductions (from Schedule A) or your standard deduction , see above 12 a		25,100.
	Enter the smaller of these cash contributions made or \$300 (\$600 if married filing jointly) on line 12b below if you take the standard deduction		
b	Charitable contributions if you take the standard deduction. 12 b		
c	Add lines 12a and 12b.	12 c	25,100.
	Subtract itemized or standard deduction from adjusted gross income amount		548,282.

Form 1040 or Form 1040-SR, Lines 13 - 18

13	Qualified business income deduction from Form 8995 or Form 8995-A	13	332.
14	Add lines 12c and 13	14	25,432.
15	Taxable income. Subtract line 14 from line 11. If zero or less, enter -0-	15	547,950.

16	Tax. Check if any from Forms(s): 1 <input type="checkbox"/> 8814 2 <input type="checkbox"/> 4972 3 <input type="checkbox"/>		
17	Amount from Schedule 2, line 3.	17	130,114.
18	Add lines 16 and 17	18	0.
			130,114.
QuickZoom to Schedule 2 — Additional Tax section ▶			

Form 1040 or Form 1040-SR, Line 19 - 24

19	Nonrefundable child tax credit or credit for other dependents from Schedule 8812	19	
20	Amount from Schedule 3, line 8.	20	33,261.
21	Add lines 19 and 20	21	33,261.
22	Subtract line 21 from line 18. If zero or less, enter -0-	22	96,853.
23	Other taxes, including self-employment tax, from Schedule 2, line 21.	23	5,224.
24	Add lines 22 and 23. This is your total tax ▶	24	102,077.

QuickZoom to Schedule 3 — Additional Credits and Payments ▶

Form 1040 or Form 1040-SR, Lines 25 - 33

25	Federal income tax withheld from:		
a	Form(s) W-2	25 a	104,538.
b	Form(s) 1099	25 b	
c	Other forms	25 c	2,949.
d	Add lines 25a through 25c.	25 d	107,487.
26	2021 estimated tax payments and amount applied from 2020 return	26	
27	If you have a qualifying child, attach Sch. EIC.		
a	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 ▶ <input type="checkbox"/>	27 a	
b	Nontaxable combat pay election	27 b	
c	Prior year (2019) earned income	27 c	
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.	30	
31	Amount from Schedule 3, line 15	31	
32	Add lines 27a and 28 through 31. These are your other payments and refundable credits ▶	32	
33	Add Lines 25d, 26, and 32. These are your total payments ▶	33	107,487.

QuickZoom to Schedule EIC Worksheet, pg. 2 if credit is not calculated. ▶

QuickZoom to "due diligence checklist" substitute for Form 8867. ▶

QuickZoom to Schedule 3 — Additional Credits and Payments ▶

Form 1040 or Form 1040-SR, Lines 34 - 36**Refund:****34** If total Payments is more than total tax, subtract **total tax** from **payments**This is the amount you **overpaid****34**

5,410.

35 a Amount of overpayment you want **refunded to you**.If Form 8888 is attached, check here. ☐**35**

5,410.

Direct deposit?

b Routing number 321180379**c** Type:☒ Checking☐ Savings**d** Account number 00009319040656**36** Amount of overpayment on line 34 you wantapplied to your **2022 estimated tax** **36****Form 1040 or Form 1040-SR, Lines 37 and 38****Amount You Owe:****37** Subtract total payments from total tax **37****Note:** Schedule H and Schedule E SE filers, line 37 may not represent all of the taxes you owe for 2021. See Schedule 3, line 12e, and its instructions for details.**38** Estimated tax penalty **38****QuickZoom** to Late Penalties and Interest Worksheet **QuickZoom.****Schedule 1 – Additional Income and Adjustments to Income****Part I Additional Income****1** Taxable refunds, credits, or offsets of state and local income taxes**1****Alimony Received Smart Worksheet**

	Taxpayer	Spouse	Date of divorce/sep	*
A	_____	_____	_____	<input type="checkbox"/>
B	_____	_____	_____	<input type="checkbox"/>

* Check the box if the pre-2019 decree was modified after 2018 to treat the payments as nontaxable

2 a	Alimony received. Taxpayer _____ Spouse _____	2 a	_____
b	Date of original divorce or separation agreement <input type="checkbox"/>		
3	Business income or (loss). Attach Schedule C	3	_____
4	Other gains or (losses). Attach Form 4797	4	_____
5	Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E	5	_____
6	Farm income or (loss). Attach Schedule F	6	_____
7	Unemployment compensation	7	_____
8	Other income:		
a	Net operating loss 8 a _____		
b	Gambling income 8 b _____		
c	Cancellation of debt 8 c _____		
d	Foreign earned income exclusion from Form 2555 8 d _____		
e	Taxable Health Savings Account distribution 8 e _____		
f	Alaska Permanent Fund dividends 8 f _____		
g	Jury duty pay 8 g _____		
h	Prizes and awards 8 h _____		
i	Activity not engaged in for profit income 8 i _____		
j	Stock options 8 j _____		
k	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 8 k _____		
l	Olympic and Paralympic medals and USOC prize money 8 l _____		
m	Section 951(a) inclusion 8 m _____		
n	Section 951A(a) inclusion 8 n _____		
o	Section 461(l) excess business loss adjustment 8 o _____		
p	Taxable distributions from an ABL account 8 p _____		
z	Other income. List type and amount: _____ 8 z _____		
9	Total other income. Add lines 8a through 8z 9		_____
10	Combine lines 1 through 7 and 9. Enter here and on Form 1040, 1040-SR, or 1040-NR, line 8. 10		_____
	Total Income. Combine Form 1040 lines 1- 7 and Schedule 1, line 10, enter on Form 1040, line 9. 573,382.		

Quickzoom to 1040 Worksheet, line 9 – **Total Income** **QuickZoom.**

Part II Adjustments to Income

11	Educator expenses	11	
12	Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106	12	
13	Health savings account deduction. Attach Form 8889	13	
14	Moving expenses for members of the Armed Forces. Attach Form 3903	14	
15	Deductible part of self-employment tax. Attach Schedule SE	15	
16	Self-employed SEP, SIMPLE, and qualified plans	16	
17	Self-employed health insurance deduction	17	
18	Penalty on early withdrawal of savings	18	

Alimony Paid Smart Worksheet

	Recipient's name	Recipient's SSN	Date of divorce/sep	*	Alimony paid
A					
B					

* Check the box if the pre-2019 decree was modified after 2018 to treat the payments as nondeductible

19 a	Alimony paid	19 a	
b	Recipient's SSN ▶		
c	Date of original divorce or separation agreement ▶		
20	IRA deduction	20	
21	Student loan interest deduction	21	
22	Reserved for future use	22	
23	Archer MSA deduction	23	
24	Other adjustments:		
a	Jury duty pay	24 a	
b	Deductible expenses related to income reported on line 8k from the rental of personal property engaged in for profit	24 b	
c	Nontaxable amount of the value of Olympic and Paralympic medals and USOC prize money reported on line 8l	24 c	
d	Reforestation amortization and expenses	24 d	
e	Repayment of supplemental unemployment benefits under the Trade Act of 1974	24 e	
f	Contributions to section 501(c)(18)(D) pension plans	24 f	
g	Contributions by certain chaplains to section 403(b) plans	24 g	
h	Attorney fees and court costs for actions involving certain unlawful discrimination claims	24 h	
i	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	24 i	
j	Housing deduction from Form 2555	24 j	
k	Excess deductions of section 67(e) expenses from Schedule K-1 (Form 1041)	24 k	
z	Other adjustments. List type and amount:	24 z	
25	Total other adjustments. Add lines 24a through 24z	25	
26	Add lines 11 through 23 and 25 These are your adjustments to income . Enter here and on Form 1040 or 1040-SR, line 10, or Form 1040-NR, line 10a	26	

Schedule 2 – Additional Taxes**Part I Tax**

1	Alternative minimum tax (see instructions). Attach Form 6251	1	
2	Excess advance premium tax credit repayment. Attach Form 8962	2	
3	Add lines 1 and 2. Enter here and include on Form 1040, 1040-SR, or 1040-NR, line 17	3	

Part II Other Taxes

4	Self-employment tax. Attach Schedule SE		4	
5	Social security and Medicare tax on unreported tip income. Attach Form 4137	5		
6	Uncollected social security and Medicare tax on wages. Attach Form 8919.	6		
7	Total additional social security and Medicare tax. Add lines 5 and 6		7	
8	Additional tax on IRAs or other tax-favored accounts. Attach Form 5329 if required		8	
9	Household employment taxes from Schedule H		9	
10	Repayment of first-time homebuyer credit. Attach Form 5405 if required		10	
11	Additional Medicare Tax. Attach Form 8959.		11	2,499.
12	Net investment income tax. Attach Form 8960		12	2,725.
13	Uncollected social security and Medicare or RRTA tax on tips or group-term life insurance from W-2, box 12.		13	
14	Interest on tax due on installment income from the sale of certain residential lots and timeshares		14	
15	Interest on the deferred tax on gain from certain installment sales with a sales price over \$150,000.		15	
16	Recapture of low-income housing credit. Attach Form 8611		16	
17	Other additional taxes:			
a	Recapture of other credits. List type, form number, and amount: ▶ _____	17 a		
b	Recapture of federal mortgage subsidy. If you sold your home in 2021, see instructions	17 b		
c	Additional tax on HSA distributions. Attach Form 8889.	17 c		
d	Additional tax on an HSA because you didn't remain an eligible individual. Attach Form 8889	17 d		
e	Additional tax on Archer MSA distributions. Attach Form 8853	17 e		
f	Additional tax on Medicare Advantage MSA distributions. Attach Form 8853.	17 f		
g	Recapture of a charitable contribution deduction related to a fractional interest in tangible personal property	17 g		
h	Income you received from a nonqualified deferred compensation plan that fails to meet the requirements of section 409A	17 h		
i	Compensation you received from a nonqualified deferred compensation plan described in section 457A	17 i		
j	Section 72(m)(5) excess benefits tax	17 j		
k	Golden parachute payments	17 k		
l	Tax on accumulation distribution of trusts	17 l		
m	Excise tax on insider stock compensation from an expatriated corporation	17 m		
n	Look-back interest under section 167(g) or 460(b) from Form 8697 or 8866	17 n		
o	Tax on non-effectively connected income for any part of the year you were a nonresident alien from Form 1040-NR	17 o		
p	Any interest from Form 8621, line 16f, relating to distributions from, and dispositions of, stock of a section 1291 fund	17 p		
q	Any interest from Form 8621, line 24.	17 q		
z	Any other taxes. List type and amount: ▶ _____	17 z		
18	Total additional taxes. Add lines 17a through 17z.		18	
19	Additional tax from Schedule 8812		19	
20	Section 965 net tax liability installment from Form 965-A.	20		
21	Add lines 4, 7 through 16, 18, and 19. These are your total other taxes . Enter here and on Form 1040 or 1040-SR, line 23, or Form 1040-NR, line 23b . . .		21	5,224.
	Total tax (add line 21 and Schedule 3, line 7b)			102,077.

Schedule 3 – Additional Credits and Payments**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.		
2	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 Credit. Attach Form 5695	5	33,261.
6	Other nonrefundable credits:		
a	General business credit. Attach Form 3800	6 a	
b	Credit for prior year minimum tax. Attach Form 8801	6 b	
c	Adoption credit. Attach Form 8839	6 c	
d	Credit for the elderly or disabled. Attach Schedule R	6 d	
e	Alternative motor vehicle credit. Attach Form 8910	6 e	
f	Qualified plug-in motor vehicle credit.		
	Attach Form 8936	6 f	
g	Mortgage interest credit. Attach Form 8396	6 g	
h	District of Columbia first-time homebuyer credit.		
	Attach Form 8859	6 h	
i	Qualified electric vehicle credit. Attach Form 8834	6 i	
j	Alternative fuel vehicle refueling property credit.		
	Attach Form 8911	6 j	
k	Credit to holders of tax credit bonds. Attach Form 8912	6 k	
l	Amount on Form 8978, line 14	6 l	
z	Other nonrefundable credits. List type and amount:		
	▶ _____	6 z	
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	33,261.
a	Add line 8 plus child tax/other dep. credit on line 19 above		33,261.
b	Subtract total credits on line 8a from tax on line 18 above		96,853.

Quickzoom to 1040 Worksheet, line 24 – Total Tax ▶ QuickZoom. . . ▶

Part II Other Payments and Refundable Credits

9	Net premium tax credit. Attach Form 8962	9	
10	Amount paid with request for extension to file	10	
11	Excess social security and tier 1 RRTA tax withheld	11	
12	Credit for federal tax on fuels. Attach Form 4136	12	
13	Other payments or refundable credits:		
a	Form 2439	13 a	
b	Qualified sick and family leave credits from Schedule(s) H and Form(s) 7202 for leave taken before April 1, 2021	13 b	
c	Health coverage tax credit from Form 8885	13 c	
d	Credit for repayment of amounts included in income from earlier years	13 d	
e	Reserved for future use	13 e	
f		13 f	
g	Credit for child and dependent care expenses from Form 2441, line 10. Attach Form 2441	13 g	
h	Qualified sick and family leave credits from Schedule(s) H and Form(s) 7202 for leave taken after March 31, 2021	13 h	
z	Other payments or refundable credits. List type and amount . ▶		
	_____	13 z	

14	Total other payments or refundable credits. Add lines 13a through 13z.	14	
15	Total Payments: Part II, lines 9 through 12 and 14, Withholding (Form 1040, line 25d), Estimated Tax Payments (Form 1040, line 26) and Form 1040, lines 27-30	15	107,487.
	Other Payments and Refundable Credits (Form 1040, line 32) . ▶ _____		

Third Party Designee

Do you want to allow another person to discuss this return with the IRS (see instructions)? ☐ **Yes.** Complete the following. ☒ **No**

Designee's Name ▶ _____
 Phone Number ▶ _____ Personal Identification Number (PIN) . . ▶ _____

Signature and Paid Preparer**Sign Here**

Joint return? See instructions.

Keep a copy of this return for your records.

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 accurately list all amounts and sources of income I received during the year. 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

Spouse's Signature. If joint, **both** must sign.

Date

Spouse's Occupation

Daytime Phone No.

(503) 789-4504

CTO

Lawyer

Email Address

Paid Preparer's Use Only

Print/Type Preparer's name

Preparer's PTIN

Check if:

Preparer's Signature

Date

☐ Self-employed

Firm's Address (or yours if self-employed)

Firm's EIN.

Phone No.

Self-Prepared

State

ZIP Code

Filing Address Information

Send Form 1040 to: You have chosen to electronically file this return.

Name(s) Shown on Return Jeffrey B & Kristin A Sponaugle	Your SSN 307-88-6533
--	-------------------------

Line 4b - Adjustment for trade or business income or loss

(a) Activity name	(b) Gain or loss
Enter additional adjustments not included above:	
Adjustment for trade or business income not subject to net investment tax	

Line 5b - Adjustment for gain or loss on dispositions

(a) Activity name	(b) Gain or loss
Capital loss carryover adjustment from 2020 for net investment tax purposes	
Enter additional adjustments not included above and check the box if a capital gain or loss:	
	<input type="checkbox"/>
	<input type="checkbox"/>
Net gain or loss from disposition of property not subject to net investment tax	

Capital gain/loss not included in net investment income

(a) Activity name	(b) Capital Gain or Loss
Capital gain or loss from sale of property not subject to net investment income tax	

Calculation of line 5b adjustment due to capital loss carryforward

1	Net capital loss not included in net investment income	1	0 .
2	Capital loss carryover to next year	2	
3	Lesser of line 1 or line 2 (Included as an adjustment on line 5b table above). . .	3	0 .

Line 7 - Other modifications to investment income

1	Casualty and theft losses reported on Schedule A, line 15.	1	
2	Amounts reported on Form 8814, line 12	2	
3	Adjustment for distributions from estates and trusts	3	
4	Schedules C and F income/loss included in net investment income.	4	
5	Substitute interest and dividend payments	5	
6	Recovery of a prior year deduction	6	
7		7	
8	Total other modifications to investment income	8	

Line 9b - State, local, and foreign income taxes allocable to net investment income

1	State and local income taxes	1	
2	Investment income.	2	
3	Total adjusted gross income	3	
4	Divide line 2 by line 3. Enter result as a decimal amount.	4	
5	State and local income taxes allocable to investment income	5	
6	State and local taxes (Schedule A, line 5e)	6	
7	Lesser of line 5 or line 6.	7	
8	Foreign income taxes	8	
9	Foreign income taxes allocable to investment income. Line 8 times line 4.	9	
10	Add lines 7 and 9. State, local and foreign income taxes allocable to investment income	10	

Lines 9 and 10 - Application of Itemized Deduction Limitations Worksheet**Part III - Application of Section 68 to Deductions Properly Allocable to Investment Income**

1	Reserved	1	
2	Enter the amount of state, local, and foreign income taxes that are properly allocable to investment income	2	
3	Enter the amount of other Itemized Deductions subject to the section 68 limitation and properly allocable to investment income before any itemized deduction limitation: <div style="border-bottom: 1px solid black; width: 400px; margin-bottom: 2px;"></div> <div style="border-bottom: 1px solid black; width: 400px; margin-bottom: 2px;"></div> <div style="border-bottom: 1px solid black; width: 400px;"></div>	3	
4	Enter the total deductions properly allocable to investment income subject to the section 68 limitation. Enter the sum of lines 1 through 3.	4	
5	Enter the amount of total itemized deductions allowed after the section 68 limitation. Form 1040, line 12	5	
6	Enter all other itemized deductions allowed but not subject to the section 68 deduction limitation:	6	
7	Subtract line 6 from line 5.	7	
8	Enter the lesser of line 7 or line 4	8	

Part IV - Reconciliation of Schedule A Deductions to Form 8960 plus additional expenses, lines 9 and 10

(A)	(B)	(C)
Reenter the amounts and descriptions from Part III, lines 1-3	Fraction (see Help)	Column A times B
Miscellaneous Itemized Deductions properly allocable to Investment Income reportable on Form 8960, line 9c:		
1 Reserved.		
2 State, local, and foreign income taxes.	x	=
Itemized Deductions Subject to Section 68 reportable on Form 8960, line 10:		
3 _____	x	=
_____	x	=
_____	x	=
_____	x	=
Penalty on early withdrawal of savings		
Other modifications:		

Total additional modifications to Form 8960, line 10		

Calculation of Former Passive Activity Suspended Losses Allowed as Deduction Against NII**1) Former Passive Activity Suspended Losses**

(a) Activity name	(b) Suspended 12/31/2020	(c) Suspended 12/31/2021	(d) Used against activity	(e) Used against other passive

2) Former Passive Activity Suspended Losses - Schedule D

(a) Activity name	(b) Suspended 12/31/2020	(c) Suspended 12/31/2021	(d) Used against activity	(e) Used against other passive

3) Former Passive Activity Suspended Losses - Form 4797

(a) Activity name	(b) Suspended 12/31/2020	(c) Suspended 12/31/2021	(d) Used against activity	(e) Used against other passive

Schedule 1
Line 8

Other Income Statement

2021

Statement L8

Name(s) Shown on Return
Jeffrey B & Kristin A SponaugleSocial Security Number
307-88-6533

	(a) Taxpayer	(b) Spouse
1 Child's investment income, from Form 8814.		
2 Winnings:		
a From Form W-2G		
b Gambling winnings not reported on Form W-2G		
c Total gambling winnings.		
d Winnings (prizes, etc.) from Form 1099-MISC, box 3.		
e Other non-gambling awards and prizes		
3 Taxable income from Forms 1099-MISC or 1099-NEC:		
a Substitute payments in lieu of interest or dividends		
b1 Other income from box 3 (Excluding Olympic prize money)		
b2 Other income from box 3 Olympic prize money		
b Total Other income from box 3		
c Alaska Permanent Fund.		
d Tribal Gaming		
e Non-Employee Compensation from Form 1099-NEC box 1		
f Rent from personal property from Form 1099-MISC box 1		
4 Taxable income from Form 1099-Q or 1099-QA:		
a Qualified tuition program distributions		
b Coverdell ESA distributions		
c ABLE account distributions		
5 Taxable income from Form 1099-G:		
a Grants		
b RTAA payments		
6 Foreign earned income and housing exclusion, from Form 2555		
7 Net operating loss carryover from a prior year		
8 Other income, from Schedule(s) K-1		
9 Taxable distribution from:		
a Form 8853:		
1 Taxable Archer MSA distributions MSA		
2 Taxable Medicare Advantage distributions Med MSA		
3 Taxable long term care distributions LTC.		
4 Total Form 8853		
b Form 8889, Health Savings Accounts		
1 Taxable HSA Distributions from Form 1099-SA		
2 Last month rule and qualified HSA funding distribution amt		
3 Total Form 8889		
10 Refunds or reimbursements of deductions claimed in a prior year:		
a Reimbursement for deducted medical expenses		
b Refunds of deducted taxes (not state or local income taxes)		
Type of Tax	State or Local ID	
c Recapture of deducted moving expenses		
d Reimbursement for deducted casualty or theft loss		
e Reimbursement for deducted employee business expenses		
f Other refunds or reimbursements		
11 Recoveries of bad debts deducted in a prior year.		
12 Jury duty pay		
13 Bartering income not reported elsewhere		
14 Income from the rental of personal property		
15 Income from the Cancellation of Debt:		
a From Form 1099-C:		
1 Amount of debt canceled from box 2		
2 Amount of canceled debt excluded from income		
3 Taxable amount of canceled debt.		
b From Schedule(s) K-1		
16 Taxable income from Form 1099-K:		
a Payment Card/Third Party Network Transactions		
17 Income from "not for profit" activities (hobbies):		

18	Limitation on business losses (Form 461)		
19	Global intangible low-taxed income (Form 8992)		
19	Does not apply to Form 1040NR		
20	Does not apply to Form 1040NR		
20	Section 965 deferred foreign income (Form 965)		
21	Unemployment income and repayment		
a	Union unemployment benefits		
b	Private fund unemployment benefits		
c	State employee unemployment benefits		
d	Repayment of non-government unemployment benefits		
22	Other taxable income:		
a	Employer stock compensation income for non-employee		
b			
23	Income from Community Property:		
a	Positive community property adjustment.		
b	Negative community property adjustment (enter as positive) . . .		
24	Total. Add lines 1 through 14, 15a(3), 15b, 16 through 23. Enter here and on Schedule 1, line 8		

Charitable Organization Worksheet

2021

► Keep for your records

Name(s) Shown on Return

Jeffrey B & Kristin A Sponaugle

Social Security Number

307-88-6533

Charity Name . . . Oregon Episcopal School

Address

City State ZIP code

Combined Amounts Worksheet

Note: Amounts entered in worksheets below will be summarized in this worksheet.

Ref. No.	Date	Donation Description	Donation Type	Donation Amount
1	06/04/2021	QQQ	Stock	2,684.80
			Total:	2,684.80
			Prior Year Total:	

ItsDeductible Item Donations Worksheet

Note: Amounts in this worksheet can only be entered using the interview process.

Ref. No.	Donat. Date	VM*	Item Description	High Value	Qty.	Med. Value	Qty.	Total Value

* VM, Valuation Method. 1 indicates it has been valued by ItsDeductible, 0 indicates you have created a custom valuation item.

Jeffrey B & Kristin A Sponaugle

307-88-6533

Other Item Donations Worksheet

Note: Double-click to enter additional information if needed.

Ref. No.	Donated Date Acquired Date	Donation Description Donation Type How Acquired	Donation Cost How Valued Donation Value	Donation Allowed

Detail of Money Donations Worksheet

Ref. No.	Donat. Date	Each Don. Amt	Don. Per Yr	Once or Recurring				2021 Amount
				<input type="checkbox"/>	Once	<input type="checkbox"/>	Recur	
				<input type="checkbox"/>	Once	<input type="checkbox"/>	Recur	
				<input type="checkbox"/>	Once	<input type="checkbox"/>	Recur	
				<input type="checkbox"/>	Once	<input type="checkbox"/>	Recur	
				<input type="checkbox"/>	Once	<input type="checkbox"/>	Recur	

Detail of Mileage and Transportation Costs Worksheet

Ref. No.	Donation Date	Description of Trip				Total Donation Value
Miles Per Trip	Trips Per Yr	Once or Recurring		Miles Driven		
Other Costs	Description of Other Costs			Value of Miles		
				<input type="checkbox"/> Once <input type="checkbox"/> Recur		
				<input type="checkbox"/> Once <input type="checkbox"/> Recur		
				<input type="checkbox"/> Once <input type="checkbox"/> Recur		
				<input type="checkbox"/> Once <input type="checkbox"/> Recur		

Jeffrey B & Kristin A Sponaugle

307-88-6533

Detail of Stock Donations Worksheet						
Ref. No.	Date of Donation	Stock Symbol, # shares	Value on Donation Date	Date Acquired	Stock Original Cost	Donation Value
1	06/04/2021	QQQ	2,684.80	09/24/10	400.06	2,684.80

Charitable Organization Questions

- 1 Was the **entire interest** given for all property donated to this charity? ☒ Yes ☐ No
- 2 Were **restrictions** attached to the charity's right to use or dispose of any property donated to this charity? ☐ Yes ☐ No
- 3 Did you give to anyone other than this charity the right to income from any of the donated property or to possession of any of the donated property? ☐ Yes ☐ No
- 4 What Type of charitable organization was it? Check one:
☒ (a) 50% charity ☐ (b) Other than 50% charity ☐ (c) 50% Charity, 100% donation

Federal Information Worksheet

► Keep for your records

2021

Part I – Personal Information

Information in Part I is **completely calculated** from entries on Personal Information Worksheets.

Taxpayer:

First name Jeffrey
Middle initial B Suffix
Last name Sponaule
Social security no. 307-88-6533
Occupation CTO
Date of birth 12/18/1970 (mm/dd/yyyy)
Age as of 1-1-2022 51
Daytime phone (503) 789-4504 Ext
Legally blind
Date of death

Dependent of Someone Else:

Can taxpayer be claimed as dependent of another person (such as parent)? Yes ☐ No ☒
If yes, **was** taxpayer claimed as dependent on that person's return? Yes ☐ No ☒

Credit for the Elderly or Disabled (Schedule R):

Is the taxpayer retired on total and permanent disability? Yes ☐ No ☐

Presidential Election Campaign Fund:

Does the taxpayer want \$3 to go to the Presidential Election Campaign Fund? Yes ☐ No ☒

Spouse:

First name Kristin
Middle initial A Suffix
Last name Sponaule
Social security no. 362-88-3821
Occupation Lawyer
Date of birth 09/14/1979 (mm/dd/yyyy)
Age as of 1-1-2022 42
Daytime phone (503) 989-9822 Ext
Legally blind
Date of death

Dependent of Someone Else:

Can spouse be claimed as dependent of another person (such as parent)? Yes ☐ No ☒
If yes, **was** spouse claimed as dependent on that person's return? Yes ☐ No ☒

Credit for the Elderly or Disabled (Schedule R):

Is the spouse retired on total and permanent disability? Yes ☐ No ☐

Presidential Election Campaign Fund:

Does the spouse want \$3 to go to the Presidential Election Campaign Fund? Yes ☐ No ☒

Part II – Address and Federal Filing Status (enter information in this section)

US Address:

Address 9531 NW Lightning Ridge Dr Apt no.
City Portland State OR ZIP code 97229-2633

Foreign Address: Check this box to use foreign address ☐

Address Apt no.
City
Foreign code Foreign country
Foreign province/county Foreign postal code

APO/FPO/DPO address, check if appropriate APO ☐ FPO ☐ DPO ☐

Home phone
Check to print phone number on Form 1040 Home ☐ Taxpayer daytime ☒ Spouse daytime ☐

Print Form 1040-SR instead of Form 1040 Yes ☐ No ☒

Federal filing status:

☐ 1 Single
☒ 2 Married filing jointly
☐ 3 Married filing separately
Check this box if you **did not** live with your spouse at any time during the year. ☐
Check this box if you are eligible to claim your spouse's exemption/blind/over age 65 (see Help) ☐
☐ 4 Head of household
If the 'qualifying person' is your child but **not** your dependent:
Child's First name MI Last Name Suff
Child's social security number
☐ 5 Qualifying widow(er)
Check the appropriate box for the year your spouse died 2019 ☐ 2020 ☐
Are you a dependent with a qualifying child Yes ☐ No ☐
Enter qualifying person's name:
Child's First name MI Last Name Suff
Child's social security number

Part III – Dependent/Earned Income Credit/Child and Dependent Care Credit Information

Information in Part III is completely calculated from entries on Dependent/Nondependent Info Worksheets.

First name Last name	MI Suff	Social security number Relationship	Date of birth (mm/dd/yyyy)			Date of death (mm/dd/yyyy)		E I C	Lived with taxpyr in U.S.	Not qual credit other dep Educ Tuitn and Fees	* D e p
			Age	C o d e	Not qual for child tax cr	Qualified child/dep care exps incurred and paid 2021					
Audrey Sponaule	K	052-35-9444 Daughter	09/05/2012 9	L				E	12		Yes

* "Yes" - qualifies as dependent, "No" - does not qualify as dependent

Is the taxpayer or spouse a qualifying child for EIC for another person? ☐ Yes ☐ No

Was the taxpayer's (and spouse's if married filing jointly) home in the United States for more than half of 2021? ☐ Yes ☐ No

If the SSN of the taxpayer, or spouse if married filing jointly, was obtained to get a federally funded benefit, such as Medicaid, and the Social Security card contains the legend **Not Valid for Employment**, check this box (see Help) ☐

Check if you are filing head of household **and** your spouse is a nonresident alien **and** you lived with your spouse during the last six months of 2021 ☐

Check if you were notified by the IRS that EIC cannot be claimed in 2021 or if you are ineligible to claim the EIC in 2021 for any other reason ☐

Do you want to elect **direct deposit** of any federal tax refund? ☒ Yes ☐ No

Do you want to elect **direct debit** of federal balance due (Electronic filing only)? . . . ☐ Yes ☒ No

Name of Financial Institution (optional) ▶ First Technology Credit Union
 Check the appropriate box. ▶ Checking ☒ Savings ☐
 Routing number. ▶ 321180379 Account number ▶ 00009319040656

Enter the payment date to withdraw from the account above ▶ _____
Balance-due amount from this return ▶ _____

Do you want to elect **direct debit** of federal **amended** balance due (e-File only)? . . . ☐ Yes ☐ No
 Enter the payment date to withdraw from the account above
 Balance-due amount from this **amended** return

Check this box if you are itemizing for state tax or other purposes even though your itemized deductions are less than your standard deduction ☐

Check this box if you are married filing separately and your spouse itemized deductions ☐

Check this box to take the standard deduction even if less than itemized deductions ☐

Do you or your spouse qualify for the special passive activity rules for taxpayers in real property business? (see Help) ☐ Yes ☐ No

Is the taxpayer a full-time student? ☐ Yes ☐ No

Is the spouse a full-time student? ☐ Yes ☐ No

For 2021, were you (or your spouse if married) a nonresident alien for any part of the year, and did not elect to be treated as a resident alien? ▶ ☐ Yes ☐ No

Check this box to file Form 1116 even if you're not required to file Form 1116 ☐

Resident country

Excludable income of bona fide residents of American Samoa, Guam, or the
Commonwealth of the Northern Mariana Islands
Excludable income from Puerto Rico

Check this box if you are a dual-status alien ☐

Check this box to print 'DUAL-STATUS STATEMENT' on Form 1040. ☐

Third party designee phone number . . ▶ _____
Personal Identification number (enter any 5 numbers) . . ▶ _____

Disaster Tax Relief:
Check if you took a disaster distribution between 2018 and 2020 ☐

Part VI – Additional Information for Your Federal Return – Continued**Personal Representative for deceased taxpayers:**

Name of personal representative required for E-filed
returns when Form 1310 is not filed or it is not the
surviving spouse ▶ _____

Part VII – State Filing Information**Identity Protection PIN:**

If the IRS sent the taxpayer an Identity Protection PIN, enter it here ▶ _____

If the IRS sent the spouse an Identity Protection PIN, enter it here ▶ _____

Taxpayer:

Enter the taxpayer's state of residence as of December 31, 2021 ▶ OR _____

Check the appropriate box:

Taxpayer is a resident of the state above for the entire year ▶ ☒ X

Taxpayer is a resident of the state above for only part of year ▶ ☐

Date the taxpayer established residence in state above ▶ _____

In which state (or foreign country) did the taxpayer reside before this change? ▶ _____

Spouse:

Enter the spouse's state of residence as of December 31, 2021 ▶ OR _____

Check the appropriate box:

Spouse is a resident of the state above for the entire year ▶ ☒ X

Spouse is a resident of the state above for only part of year ▶ ☐

Date the spouse established residence in state above ▶ _____

In which state (or foreign country) did the spouse reside before this change? ▶ _____

Nonresident states:

Nonresident State(s)	Taxpayer/Spouse/Joint
_____	_____
_____	_____
_____	_____
_____	_____

Check this box if you are in a Registered Domestic Partnership or a civil union ▶ ☐

If you checked the box on the line above, also check the appropriate box below:

Check if this is your individual federal return you are filing with the IRS ▶ ☐

Check if this is the joint return created to file joint state tax return (see Help) ▶ ☐

Use the PIN that you signed last year's tax return with.

Taxpayer's Prior year PIN . . . _____

Spouse's Prior year PIN . . . _____

These signature PINs are chosen by the taxpayer and spouse and used for e-filing your tax return

Taxpayer's PIN used to sign the return 43455

Spouse's PIN used to sign the return 43455

Taxpayer:

Drivers license or state ID number 8902876

Issued by what state OR

License or ID license . ▶ ☒ ID . ▶ ☐ neither . ▶ ☐ decline . ▶ ☐

Spouse

Drivers license or state ID number 6158122

Issued by what state OR

License or ID license . ▶ ☒ ID . ▶ ☐ neither . ▶ ☐ decline . ▶ ☐

**Personal Information Worksheet
For the Taxpayer**

2021

► Keep for your records

QuickZoom to another copy of Personal Information Worksheet ►
QuickZoom to Federal Information Worksheet ►

Part I – Taxpayer's Personal Information

First name . . . Jeffrey Middle initial . B Last name . . . Sponaugle
Suffix

Social security no. . . . 307-88-6533 Member of U.S. Armed Forces in 2021? . . ☐ Yes ☒ No

Date of birth 12/18/1970 (mm/dd/yyyy) age as of 1-1-2022 51

Occupation CTO Daytime phone (503) 789-4504 Ext _____

Marital status . . . Married

If widowed, check the appropriate box for the year your spouse died:

After 2021 ► ☐ 2021 . ► ☐ 2020 . ► ☐ 2019 . ► ☐ Before 2019 . ► ☐

Are you retired on total and permanent disability? (for Schedule R, see Help). ► ☐ Yes ☐ No

Check if this person is legally blind ► ☐ Yes ☒ No

If deceased, enter the date of death ► (mm/dd/yyyy) _____

Were you under the age of 16 as of 1-1-2022 and this is the first year you
are filing a tax return? ► ☐ Yes ☐ No

Language in which you want the IRS to communicate with you ► _____

Do you want \$3 to go to Presidential Election Campaign Fund? ► ☐ Yes ☒ No

Part II – Questions for Individuals Who Could Be Or Are Dependents of Another Taxpayer

1 Can someone (such as your parent) claim you as a dependent? ► ☐ Yes ☒ No

2 If you answered 'Yes' to question 1, are you actually claimed as a dependent
on that person's tax return? ► ☐ Yes ☒ No

*Questions 3 through 5 are only required for individuals who claim the
American Opportunity Credit.*

3 Were you a full-time student during any part of five months during 2021? ► ☐ Yes ☐ No

4 Did your earned income exceed one-half of your support? ► ☐ Yes ☐ No

5 Was at least one of your parents alive on December 31, 2021? ► ☐ Yes ☐ No

Part III – Taxpayer's State Residency Information

Enter this person's state of residence as of December 31, 2021 OR

Check the appropriate box:

This person is a resident of the state above for the entire year ☒

This person is a resident of the state above for only part of year ☐

Date this person established residence in state above ► _____

In which state (or foreign country) did this person reside before this change? ► _____

Part IV – Dependent Care Expenses

Qualified dependent care expenses incurred and paid for this person in 2021 _____

Unreimbursed medical expenses paid for qualifying person in 2021 _____

Employment taxes paid for dependent care providers in 2021 _____

Full-time student for 5 calendar months during 2021? ► ☐ Yes ☐ No

Disabled person who was not physically or mentally capable of self-care? ► ☐ Yes ☐ No

This person is a qualifying person for the child and dependent care credit ► ☐ Yes ☒ No

**Personal Information Worksheet
For the Spouse**

2021

► Keep for your records

QuickZoom to another copy of Personal Information Worksheet ►
QuickZoom to Federal Information Worksheet ►

Part I — Spouse's Personal Information

First name . . . Kristin Middle initial . A Last name . . Sponaugle
Suffix
Social security no. . . 362-88-3821 Member of U.S. Armed Forces in 2021? . . ☐ Yes ☒ No
Date of birth 09/14/1979 (mm/dd/yyyy) age as of 1-1-2022 42
Occupation . . . Lawyer Daytime phone . . . (503) 989-9822 Ext _____

Marital status . . . Married
If widowed, check the appropriate box for the year your spouse died:
After 2021 ► ☐ 2021 . ► ☐ 2020 . ► ☐ 2019 . ► ☐ Before 2019 . ► ☐
Are you retired on total and permanent disability? (for Schedule R, see Help). ► ☐ Yes ☐ No
Check if this person is legally blind ► ☐ Yes ☒ No
If deceased, enter the date of death ► (mm/dd/yyyy) _____

Were you under the age of 16 as of 1-1-2022 and this is the first year you
are filing a tax return? ► ☐ Yes ☐ No
Language in which you want the IRS to communicate with you ► _____
Do you want \$3 to go to Presidential Election Campaign Fund? ► ☐ Yes ☒ No

Part II — Questions for Individuals Who Could Be Or Are Dependents of Another Taxpayer

- 1 **Can** someone (such as your parent) claim you as a dependent? ► ☐ Yes ☒ No
2 If you answered 'Yes' to question 1, are you actually claimed as a dependent
on that person's tax return? ► ☐ Yes ☒ No
*Questions 3 through 5 are only required for individuals who claim the
American Opportunity Credit.*
3 Were you a full-time student during any part of five months during 2021? ► ☐ Yes ☐ No
4 Did your earned income exceed one-half of your support? ► ☐ Yes ☐ No
5 Was at least one of your parents alive on December 31, 2021? ► ☐ Yes ☐ No

Part III — Spouse's State Residency Information

Enter this person's state of residence as of December 31, 2021 OR
Check the appropriate box:
This person is a resident of the state above for the entire year ☒
This person is a resident of the state above for only part of year ☐
Date this person established residence in state above ► _____
In which state (or foreign country) did this person reside before this change? ► _____

Part IV — Dependent Care Expenses

Qualified dependent care expenses incurred and paid for this person in 2021 _____
Unreimbursed medical expenses paid for qualifying person in 2021 _____
Employment taxes paid for dependent care providers in 2021 _____
Full-time student for 5 calendar months during 2021? ► ☐ Yes ☐ No
Disabled person who was not physically or mentally capable of self-care? ► ☐ Yes ☐ No
This person is a qualifying person for the child and dependent care credit ► ☐ Yes ☒ No

Dependent and Nondependent Information Worksheet

2021

► Keep for your records

QuickZoom to another copy of Dependent and Nondependent Information Worksheet ►
QuickZoom to Federal Information Worksheet ►

Part I – Personal Information

First name . . . Audrey Middle initial . K Last name . . . Sponaugle
Suffix _____

Social security no. . . . 052-35-9444

Date of birth 09/05/2012 (mm/dd/yyyy) age as of 12-31-2021 9
Did this person pass away in 2021 (deceased)? . . ☐ Yes ☐ No Date of death _____

Relationship to taxpayer or spouse Daughter

CAUTION: If claiming a child other than your own, see **Relationship** in the Tax Help.

NOTE: The ability to set your answers to being the same as last year for the dependent is only available in Step-by-Step mode and not in Forms mode.

Are the answers to the questions below for this person, to determine whether they are your dependent, the same as they were last year? ► ☐ Yes ☐ No

Dependency code *. 1 — Your dependent child who lived with you

*Dependency code is set based on your selections in the Dependency Exemption/EIC Smart Worksheet

Dependent is disabled ☐

Check this box if:

- The taxpayer filing this return is filing as Qualifying Widow(er)
- This dependency code for this dependent is type X
- This dependent would qualify as a qualifying child for the Qualifying Widow(er) filing status, except the dependent's gross income was \$4,300 or more, or was filing a married filing joint return, or the taxpayer could be claimed as a dependent

Part II – Earned Income Credit and Child Tax Credit

Is this person a U.S. citizen, U.S. national, or a U.S. resident? ☒ Yes ☐ No
Is this person a resident of Canada or Mexico? ☐ Yes ☒ No

This person is adopted and you are a U.S. citizen or U.S. national ☐

TurboTax Web Only:

Was the adoption final as of December 31, 2021? ☐ Yes ☐ No

Was the person placed with you for adoption after 2021, or was the adoption final in 2021 or later? ☐ Yes ☐ No

The adopted child lived with you all year ☐ Yes ☐ No

*If the child is adopted, you are a U.S. citizen or U.S. national and they lived with you all year, they are considered to meet the citizen test and the U.S. citizen box will automatically be checked yes.

Child is a potentially qualifying child for earned income credit ☒ Yes ☐ No
Child is a nondependent, but may qualify for earned income credit ☐ Yes ☐ No
You, and no one else, is claiming this nondependent for the earned income credit. ☐ Yes ☐ No

Months lived with taxpayer in the United States 12

Qualifying for the earned income credit * . E — Qualifying child

*EIC code is set based on your selections in the Dependency Exemption/EIC Smart Worksheet

Check if Social Security number is **not** valid for employment ☐

Check if this person is **not** a qualifying child for the child tax credit ☐

Check if this person is **not** a qualifying person for the credit for other dependents ☐

Dependent has ITIN ☐

Part III – Dependent Care Expenses

Qualified child or dependent care expenses incurred and paid in 2021
Unreimbursed medical expenses paid for qualifying person in 2021
Employment taxes paid for dependent care providers in 2021
Child or dependent is a qualifying person for the child and dependent care credit ☒ Yes ☐ No
Child is a nondependent, but may qualify for the child and dependent care credit ☐ Yes ☐ No

Part V – Dependent's State Residency Information

Enter this person's state of residence as of December 31, 2021
Check the appropriate box:
This person is a resident of the state above for the entire year ☐
This person is a resident of the state above for only part of year ☐
Date this person established residence in state above ►
In which state (or foreign country) did this person reside before this change? ►

Part VI – Identity Protection Pin

If the IRS sent an Identity Protection PIN for this dependent, enter it here

Part-Year Resident State Allocation Worksheet

2021

► Keep for your records

Check the box to activate this worksheet ☐

Name(s) Shown on Return Jeffrey B & Kristin A Sponaugle	Social Security Number 307-88-6533
--	---------------------------------------

INCOME	Federal Amount	Resident State	Source State	Allocated Amount
1 T Wages, salaries, tips				
S Wages, salaries, tips				

* Enter state of source only if income is associated with a trade or a business ▼

	Federal Amount	Residency Info			* Src St	Allocated Amount
		From mm/dd	To mm/dd	Res St		
2 T Taxable interest						
S Taxable interest						
3 T Dividends						
S Dividends						
4 T State/local tax refund						
S State/local tax refund						
5 T Alimony received.						
S Alimony received.						

* Enter the state of source for this income ▼

INCOME (continued)	Federal Amount		Residency Info			* Src St	Allocated Amount
	Total	Subtotal	From mm/dd	To mm/dd	Res St		
6 T Business inc or loss .							
S Business inc or loss .							
7 T Farm income or loss .							
S Farm income or loss .							
8 Total Schedule E. T		See Sch E Income Allocation Smart Worksheet					
S							

* Enter the state of source for this income (See Tax Help) ▼

INCOME (continued)	Federal Amount	Residency Info			* Src St	Allocated Amount
		From mm/dd	To mm/dd	Res St		
9 T Capital gain or loss						
S Capital gain or loss						
10 T Other gains/losses						
S Other gains/losses						
11 T Unemployment compensation .						
S Unemployment compensation .						

	Federal Amount	Residency Info			Allocated Amount
		From mm/dd	To mm/dd	Res State	
12 T Taxable IRA distributions					
S Taxable IRA distributions					
13 T Taxable pensions/annuities . . .					
S Taxable pensions/annuities . . .					
14a T Taxable social security benefits .					
S Taxable social security benefits .					
b T Taxable railroad retirements . .					
S Taxable railroad retirements . .					
15 Total other income T					
S					
16 Total Income. T					
S					

ADJUSTMENTS	Federal Amount	Residency Info			Allocated Amount
		From mm/dd	To mm/dd	Res St	
17 T Educator expenses					
S Educator expenses					
18 Certain business expenses T					
S					
19 T Health savings account deduction . . .					
S Health savings account deduction . . .					
20 T Moving expenses					
S Moving expenses					
21 T Penalty - early withdrawal of savings . .					
S Penalty - early withdrawal of savings . .					

ADJUSTMENTS (continued)	Federal Amount	Residency Info			Allocated Amount
		From mm/dd	To mm/dd	Res St	
22 T Alimony paid S Alimony paid					
23 T IRA deduction S IRA deduction					
24 T Student loan interest deduction S Student loan interest deduction					

* Enter the state of source for this adjustment ▼

ADJUSTMENTS (continued)	Federal Amount	Residency Info			* Src St	Allocated Amount
		From mm/dd	To mm/dd	Res St		
25 T Self-employment tax						
S Self-employment tax						
26 T SEP, SIMPLE and qualified plans .						
S SEP, SIMPLE and qualified plans .						
27 T Self-employed health insurance . .						
S Self-employed health insurance . .						
28 T Reserved						
S Reserved						
29 Other adjustments T						
S						
	Federal Amount	From mm/dd	To mm/dd	Res St		Allocated Amount
30 Total adjustments T						
S						
31 Adjusted gross income T						
S						

► Keep for your records

Name(s) Shown on Return

Jeffrey B & Kristin A Sponaugle

Social Security Number

307-88-6533

Form W-2 Summary

Box No.	Description	Taxpayer	Spouse	Total
1	Total wages, tips and compensation:			
	Non-statutory & statutory wages not on Sch C . . .	501,673.		501,673.
	Statutory wages reported on Schedule C			
	Foreign wages included in total wages.			
	Unreported tips.	0.		0.
2	Total federal tax withheld	104,538.		104,538.
3 & 7	Total social security wages/tips	142,800.		142,800.
4	Total social security tax withheld	8,854.		8,854.
5	Total Medicare wages and tips	527,673.		527,673.
6	Total Medicare tax withheld	10,600.		10,600.
8	Total allocated tips			
9	Not used			
10 a	Total dependent care benefits			
b	Offsite dependent care benefits			
c	Onsite dependent care benefits			
11	Total distributions from nonqualified plans . . .			
12 a	Total from Box 12	1,242.		1,242.
b	Elective deferrals to qualified plans			
c	Roth contrib. to 401(k), 403(b), 457(b) plans. .			
d	Deferrals to government 457 plans			
e	Deferrals to non-government 457 plans			
f	Deferrals 409A nonqual deferred comp plan. .			
g	Income 409A nonqual deferred comp plan. . .			
h	Uncollected Medicare tax			
i	Uncollected social security and RRTA tier 1 . .			
j	Uncollected RRTA tier 2			
k	Income from nonstatutory stock options			
l	Non-taxable combat pay			
m	QSEHRA benefits			
n	Total other items from box 12	1,242.		1,242.
14 a	Total deductible mandatory state tax	502.		502.
b	Total deductible charitable contributions			
c	This line does not apply to TurboTax			
d	Total RR Compensation			
e	Total RR Tier 1 tax			
f	Total RR Tier 2 tax			
g	Total RR Medicare tax			
h	Total RR Additional Medicare tax			
i	Total RRTA tips.			
j	Total other items from box 14			
k	Total sick leave subject to \$511 limit			
l	Total sick leave subject to \$200 limit			
m	Total emergency family leave wages			
16	Total state wages and tips	501,673.		501,673.
17	Total state tax withheld	45,530.		45,530.
19	Total local tax withheld.			

- Keep for your records

Name
Jeffrey B Sponaugle

Social Security Number
307-88-6533

Spouse's W-2
Do not transfer this W-2 to next year

Military: Complete **Part VI** on Page 2 below.

a Employee's social security no. . . 307-88-6533
b Employer ID number (EIN) . . . 26-2702887
c Employer's name, address, and ZIP code
Surescripts, LLC

Street 2550 South Clark Street 10th Floor
City Arlington
State VA ZIP Code 22202

Foreign Province _____
Foreign Postal Code _____
Foreign Country _____

d Control number .Surescript.c

Transfer employee information from the Federal Information Worksheet

e Employee's name
First Jeff M.I. _____
Last Sponaugle Suff. _____

f Employee's address and ZIP code
Street 9531 NW Lightning Ridge Dr
City Portland
State OR ZIP Code 97229
Foreign Province _____
Foreign Postal Code _____
Foreign Country _____

1	Wages, tips, other compensation	501,672.60
3	Social security wages	142,800.00
5	Medicare wages and tips	527,672.60
7	Social security tips	

▶ *Enter unreported tips in Part VII on Page 2 below.*

2	Federal income tax withheld	104,537.74
4	Social security tax withheld	8,853.60
6	Medicare tax withheld	10,600.30
8	Allocated tips	

9

10 Dependent care benefits

Distributions from sect. 457
and nonqualified plans
(*Important, see Help*)

11 Nonqualified plans

12 Enter box 12 below

13		Statutory employee
	X	Retirement plan
		Third-party sick pay

14 Enter box 14 below **after** entering boxes 18, 19, and 20.
NOTE: Enter box 15 **before** entering box 14.

Box 12 Code	Box 12 Amount	If Box 12 code is:					
C	1,242.00	A: Enter amount attributable to RRTA Tier 2 tax . . .					
		M: Enter amount attributable to RRTA Tier 2 tax . . .					
		P: Double-click to link to Form 3903, line 4 . . .					
		R: Enter MSA contribution for Taxpayer . . .					
		Spouse . . .					
		W: Enter HSA contribution for Taxpayer . . .					
		Spouse . . .					
		G: Is employer a state or local government?		Yes		No	

Box 15 State	Box 15 Employer's state I.D. number	Box 16 State wages, tips, etc.	Box 17 State income tax
OR	1502624 - 0	501,672.60	45,530.00
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____

I confirm that the state withholding identification number(s) are accurate ☐

Box 20 Locality name	Box 18 Local wages, tips, etc.	Box 19 Local income tax	Associated State

Box 14 Description or Code on Actual Form W-2	Amount	TurboTax Identification of Description or Code (Identify this item by selecting the identification from the drop down list. If not on the list, select "Other".)
ORSTTWH	501.74	Oregon Statewide Transit Tax

► Keep for your records

QuickZoom to Form 1095-A, Health Insurance Marketplace Statement►

QuickZoom to Form 8962, Premium Tax Credit (PTC)►

Name(s) Shown on Return

Jeffrey B & Kristin A Sponaugle

Your Social Security No.

307-88-6533

Owned by: (See tax help if recipient is a dependent)

☐ Taxpayer ☐ Spouse☐ Spouse is covered by plan**Part I Recipient Information**

1 Marketplace identifier	2 Marketplace-assigned pol. no.	3 Policy issuer's name	
4 Recipient's name		5 Recipient's SSN	6 Recipient's DOB
7 Recipient's spouse's name		8 Spouse's SSN	9 Spouse's DOB
10 Policy start date	11 Policy termination date	12 Street address (including apartment no.) 9531 NW Lightning Ridge Dr	
13 City or town Portland	14 State or province OR	15 Country and ZIP or foreign postal code 97229-2633	

Part II Covered Individuals

☐ Check this box to populate the Name, SSN, and DOB for everyone listed on the return in Part II.
Note: Checking this box again will repopulate the information below and overwrite existing entries.

A. Covered individual name First Last	B. Covered individual SSN	C. Covered individual date of birth	D. Coverage start date	E. Coverage termination date
16				
17				
18				
19				
20				

Part III Coverage Information

Month	Copy Feature See help for more info.	A. Monthly enrollment premiums	B. Monthly second lowest cost silver plan (SLCSP) premium	C. Monthly advance payment of premium tax credit
21 JANUARY				
22 FEBRUARY				
23 MARCH				
24 APRIL				
25 MAY				
26 JUNE				
27 JULY				
28 AUGUST				
29 SEPTEMBER				
30 OCTOBER				
31 NOVEMBER				
32 DECEMBER				
33 Annual Totals				

Wages, Salaries, & Tips Worksheet

2021

► Keep for your records

Name(s) Shown on Return Jeffrey B & Kristin A Sponaugle	Social Security Number 307-88-6533
--	---------------------------------------

The following amounts are included in the total entered on line 1 of Form 1040 or on line 8 of Form 1040NR:

	Taxpayer	Spouse	Total
1 Wages, from Form W-2	501,673.		501,673.
2 Miscellaneous income, from Form 8919			
3 Items from Form 1099-R:			
a Disability before minimum retirement age			
b Return of contributions			
4 Excess reimbursement, from Form 2106			
5 a Taxable tips, from Form 4137			
b Noncash tips			
6 Excess moving expense reimbursement, from Form 3903			
7 Wages earned as a household employee (if less than \$2,100 and without a Form W-2)			
8 Items not on Form W-2 or Form 1099-R:			
a Sick pay or disability payments			
b Total foreign source income			
c Check this box if the amount on line 8b is eligible for the foreign exclusion/deduction . ► <input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
d Ordinary income from employer stock transactions not reported on Form W-2			
9 Other earned income:			
a Non-gov unemployment received/repaid 2021			
b _____			

10 Subtotal.			
Add lines 1 through 9	501,673.		501,673.
11 Taxable employer-provided dependent care benefits, from Form 2441			
12 Taxable employer-provided adoption benefits less any excluded benefits from Form 8839			
13 Scholarship/fellowship income not on Form W-2			
14 Other non-earned income:			

15 Total of lines 10 through 14	501,673.		501,673.

Qualified Business Income Deduction Summary

2021

► Keep for your records

Name(s) Shown on Return Jeffrey B & Kristin A Sponaugle	Social Security Number 307-88-6533
--	---------------------------------------

QuickZoom to QBI Component Worksheet►
QuickZoom to Form 8995.►
QuickZoom to Form 8995-A►

1 Trade or business name Net QBI

2 Net qualified business income (QBI) from qualified trades or businesses
3 Loss from previous year
4 Sum of activities with gains (only positive amounts from table on line 1)
5 Sum of activities with losses (only negative amounts from table on line 1)

6 Check if using Simplified Computation (Form 8995) ☐

7 QBI component from Form 8995 line 5 or Form 8995A line 16
8 QBI loss carryover from Form 8895 line 16 or Form 8995A Schedule C line 6

9 Total REIT dividends 1,662.
10 PTP Income from non-SSTBs
11 PTP Income from SSTBs
12 Allowed PTP Income from SSTBs
13 Total Allowed PTP income (sum of line 10 and line 12)
14 Carryover REIT/PTP losses from prior year
15 Total REIT/PTP income 1,662.
16 20% of total REIT/PTP income 332.
17 Disallowed REIT/PTP loss 0.

18 Combined QBI Amount (QBI component plus 20% of REIT/PTP income). 332.

19 Taxable income before qualified business income deduction. 548,282.
20 Net capital gains 65,374.
21 Taxable income minus net capital gains. If zero or less, enter -0- 482,908.
22 20% of taxable income minus net capital gains 96,582.

23 QBI deduction before DPAD. 332.
Lesser of Combined QBI Amount or 20% of taxable income minus cap gains

24 Section 199A(g) deduction for domestic production activities

25 **Total 199A (QBI) deduction** (sum of lines 23 and 24) 332.

Schedule D
Line 19

Unrecaptured Section 1250 Gain Worksheet

2021

► Keep for your records

Name(s) Shown on Return
Jeffrey B & Kristin A Sponaugle

Social Security Number
307-88-6533

		Regular Tax	Alternative Minimum Tax																								
If you are not reporting a gain on Form 4797, line 7, skip lines 1 through 9 and go to line 10.																											
1	If you have a section 1250 property in Part III of Form 4797 for which you made an entry in Part I of Form 4797 (but not Form 6252), enter the smaller of line 22 or line 24 of Form 4797 for that property. If you did not have any such property, go to line 4.	1																									
2	Enter the amount from Form 4797, line 26g, for the property for which you made an entry on line 1	2																									
3	Subtract line 2 from line 1	3																									
4	Enter the total unrecaptured section 1250 gain included on lines 26 or 37 of Form(s) 6252 from installment sales of trade or business property held more than one year	4																									
5	Enter the total of any amounts reported on a Schedule K-1 from a partnership or an S corporation as "unrecaptured section 1250 gain".	5																									
6	Add lines 3 through 5	6																									
7	Enter the smaller of line 6 or the gain from Form 4797, line 7	7																									
8	Enter the amount, if any, from Form 4797, line 8	8																									
9	Subtract line 8 from line 7. If zero or less, enter -0-	9																									
10	Enter the amount of any gain from sale of an interest in a partnership attributable to unrecaptured section 1250 gain.	10																									
11	Enter the total of any amounts reported to you as "unrecaptured section 1250 gain" from an estate, trust, real estate investment trust or mutual fund																										
	<table border="0"> <thead> <tr> <th></th> <th>Regular</th> <th>AMT</th> </tr> </thead> <tbody> <tr> <td>a On Form 1099-DIV</td> <td>0.</td> <td>0.</td> </tr> <tr> <td>b On Form 2439</td> <td></td> <td></td> </tr> <tr> <td>c On Schedule(s) K-1</td> <td></td> <td></td> </tr> <tr> <td>d On Form 1099-R</td> <td></td> <td></td> </tr> <tr> <td>e From Form 8814</td> <td></td> <td></td> </tr> <tr> <td>f Other.</td> <td></td> <td></td> </tr> <tr> <td>Total</td> <td></td> <td></td> </tr> </tbody> </table>		Regular	AMT	a On Form 1099-DIV	0.	0.	b On Form 2439			c On Schedule(s) K-1			d On Form 1099-R			e From Form 8814			f Other.			Total			11	
	Regular	AMT																									
a On Form 1099-DIV	0.	0.																									
b On Form 2439																											
c On Schedule(s) K-1																											
d On Form 1099-R																											
e From Form 8814																											
f Other.																											
Total																											
12	Enter the total of any unrecaptured section 1250 gain from sales (including installment sales) or other dispositions of section 1250 property held more than 1 year for which you did not make an entry in Part I of Form 4797 for the year of sale	12																									
13	Add lines 9 through 12.	13																									
14	If you had any section 1202 gain or collectibles gain or (loss), enter the total of lines 1 thru 4 of the 28% Rate Gain Worksheet . Otherwise, enter -0-	14	0.																								
15	Enter the (loss), if any, from Schedule D, line 7. If Schedule D, line 7, is zero or a gain, enter -0-	15	0.																								
16	Enter your long-term capital loss carryovers from Schedule D, line 14, and Schedule K-1 (Form 1041), line 11, code D	16																									
a	Enter your capital gain excess, if you are filing Form 2555	a	0.																								
17	Combine lines 14 through 16a. If the result is a (loss), enter it as a positive amount. If the result is zero or a gain, enter -0-	17	0.																								
18	Unrecaptured section 1250 gain. Subtract line 17 from line 13. If zero or less, enter -0-. If more than zero, enter the result here and on Schedule D, line 19.	18																									

Schedule D
Line 18

28% Rate Gain Worksheet

► Keep for your records

2021

Name(s) Shown on Return
Jeffrey B & Kristin A Sponaugle

Social Security Number
307-88-6533

				Regular Tax	Alternative Minimum Tax
1	Enter the total of all collectibles gain or (loss) from items you reported on Form 8949, Part II	1			
2	Enter as a positive number the amount of any section 1202 exclusion you reported in column (g) of Form 8949, Part II, with code "Q" in column (f), that is 50% of the gain, plus 2/3 of any section 1202 exclusion you reported in column (g) of Form 8949, Part II, with code "Q" in column (f), that is 60% of the gain, plus 1/3 of any section 1202 exclusion you reported in column (g) of Form 8949, Part II, with code "Q" in column (f), that is 75% of the gain.				
	<div style="display: flex; justify-content: space-around;"> <div>50 % Exclusion</div> <div>60 % Exclusion</div> <div>75% Exclusion</div> </div>				
a	Schedule D . . .				
b	Form 8814 . . .				
c	Schedule B . . .				
d	Form 6252 . . .				
e	Form 2439 . . .				
f	Other				
	Total	2			
3	Enter the total of all collectibles gain or (loss) from:				
	<div style="display: flex; justify-content: space-around;"> <div>Regular</div> <div>AMT</div> </div>				
a	Form 4684, line 4 (but only if line 15 is more than zero)				
b	Form 6252				
c	Form 6781, Part II				
d	Form 8824				
	Total	3			
4	Enter the total of any collectibles gain reported to you on:				
	<div style="display: flex; justify-content: space-around;"> <div>Regular</div> <div>AMT</div> </div>				
a	Form 1099-DIV, box 2d . . .				
b	Form 2439, box 1d				
c	Schedule K-1 from a partnership, S corporation, estate, or trust				
d	Disposition of interest in partnership or S corporation				
e	Other				
	Total	4			
5	Enter your long-term capital loss carryovers from Schedule D, line 14, and Schedule K-1 (Form 1041), line 11, code C	5			
6	If Schedule D, line 7, is a (loss), enter that (loss) here. Otherwise, enter -0-.	6			
7	Combine lines 1 through 6. If zero or less, enter -0-. If more than zero, also enter this amount on Schedule D, line 18	7			
8	Enter the amount of any capital gain excess	8			0.
9	Subtract line 8 from line 7. If zero or less, enter -0-. Enter this amount on Schedule D Tax Worksheet, line 11a	9	0.		0.

Name(s) Shown on Return
Jeffrey B & Kristin A SponaugleSocial Security Number
307-88-6533

1 a	Enter your taxable income from Form 1040, line 15	1 a	547,950.
b	Enter amount on line 2c of your (and spouse's) Foreign Earned Income Tax Wksht . . .	b	
c	Add lines 1a and 1b	1 c	547,950.
2 a	Enter your qualified dividends from Form 1040, line 3a	2 a	65,374.
b	Enter any capital gain excess attributable to qualified dividends	b	
c	Subtract line 2b from line 2a	2 c	65,374.
3	Amount from Form 4952, line 4g	3	
4 a	Amount from Form 4952, line 4e	4 a	
b	Amount from the dotted line next to Form 4952, line 4e	b	
c	Line 4b, if applicable, 4a, if not	c	
5	Subtract line 4c from line 3	5	0.
6	Subtract line 5 from line 2c. If zero or less, enter -0-	6	65,374.
7 a	Enter line 15 of Schedule D	7 a	
b	Enter line 16 of Schedule D	b	
c	Enter the smaller of line 7a or line 7b	7 c	0.
8	Enter the smaller of line 3 or line 4c	8	
9 a	Subtract line 8 from line 7	9 a	0.
b	Enter any capital gain excess attributable to capital gains	b	
c	Subtract line 9b from line 9a	9 c	0.
10	Add lines 6 and 9c	10	65,374.
11 a	Enter the amount from Schedule D, line 18	11 a	0.
b	Enter the amount from Schedule D, line 19	b	
c	Add lines 11a and 11b	11 c	0.
12	Enter the smaller of line 9c or line 11c	12	0.
13	Subtract line 12 from line 10	13	65,374.
14	Subtract line 13 from line 1c. If zero or less, enter -0-	14	482,576.
15	Enter: • \$40,400 if single or married filing separately, • \$80,800 if married filing jointly or qualifying widow(er), or • \$54,100 if head of household.	15	80,800.
16	Enter the smaller of line 1c or line 15	16	80,800.
17	Enter the smaller of line 14 or line 16	17	80,800.
18	Subtr ln 10 from ln 1c. If zero or less, enter -0-	18	482,576.
19	Enter the smaller of line 1c or: • \$164,925 if single or married filing sep, • \$329,850 if MFJ or qual widow(er), or • \$164,900 if head of household.	19	329,850.
20	Enter the smaller of line 14 or line 19	20	329,850.
21	Enter the larger of line 18 or line 20	21	482,576.
22	Subtract line 17 from line 16. This amount is taxed at 0%	22	0.
If lines 1c and 16 are the same, skip lines 23 through 43 and go to line 44. Otherwise, go to line 23.			
23	Enter the smaller of line 1c or line 13	23	65,374.
24	Enter the amount from line 22 (if line 22 is blank, enter -0-)	24	0.
25	Subtract line 24 from line 23. If zero or less, enter -0-	25	65,374.
26	Enter: • \$445,850 if single, • \$250,800 if married filing separately, • \$501,600 if married filing jointly or qualifying widow(er), or • \$473,750 if head of household.	26	501,600.
27	Enter the smaller of line 1c or line 26	27	501,600.
28	Add lines 21 and 22	28	482,576.
29	Subtract line 28 from line 27. If zero or less, enter -0-	29	19,024.
30	Enter the smaller of line 25 or line 29	30	19,024.
31	Multiply line 30 by 15% (0.15)	31	2,854.
32	Add lines 24 and 30	32	19,024.
If lines 1 and 32 are the same, skip lines 33 through 43 and go to line 44. Otherwise, go to line 33			
33	Subtract line 32 from line 23	33	46,350.
34	Multiply line 33 by 20% (0.20)	34	9,270.
If Schedule D, line 19, is zero or blank, skip lines 35 through 40 and go to line 41. Otherwise, go to line 35.			
35	Enter the smaller of line 9c above or Schedule D, line 19	35	
36	Add lines 10 and 21	36	
37	Enter the amount from line 1c above	37	

38	Subtract line 37 from line 36. If zero or less, enter -0-	38	_____
39	Subtract line 38 from line 35. If zero or less, enter -0-	39	_____
40	Multiply line 39 by 25% (0.25)	40	_____
If Schedule D, line 18, is zero or blank, skip lines 41 through 43 and go to line 44. Otherwise, go to line 41.			
41	Add lines 21, 22, 30, 33, and 39	41	_____
42	Subtract line 41 from line 1c	42	_____
43	Multiply line 42 by 28% (0.28)	43	_____
44	Figure the tax on the amount on line 21 . If the amount on line 21 is less than \$100,000, use the Tax Table to figure this tax. If the amount on line 21 is \$100,000 or more, use the Tax Computation Worksheet	44	<u>117,990.</u>
45	Add lines 31, 34, 40, 43, and 44	45	<u>130,114.</u>
46	Figure the tax on the amount on line 1c . If the amount on line 1c is less than \$100,000, use the Tax Table to figure this tax. If the amount on line 1c is \$100,000 or more, use the Tax Computation Worksheet	46	<u>140,871.</u>
47	Tax on all taxable income (including capital gains and qualified dividends). Enter the smaller of line 45 or line 46. Also include this amount on Form 1040, line 16	47	<u>130,114.</u>

Form 1040 Qualified Dividends and Capital Gain Tax Worksheet
Line 16 ▶ Keep for your records

2021

Name(s) Shown on Return Jeffrey B & Kristin A Sponaugle	Social Security Number 307-88-6533
--	---------------------------------------

1	Enter the amount from Form 1040 or 1040-SR, line 15.	1	<u>547,950.</u>
2	Enter the amount from Form 1040 or 1040-SR, line 3a	2	<u>65,374.</u>
3	Are you filing Schedule D?		
	<input type="checkbox"/> Yes. Enter the smaller of line 15 or 16 of Schedule D. If either line 15 or 16 is blank or loss, enter -0- 3 _____		
	<input checked="" type="checkbox"/> No. Enter the amount from Form 1040 or 1040-SR, line 7. 3 _____		
4	Add lines 2 and 3	4	<u>65,374.</u>
5	Subtract line 4 from line 1. If zero or less, enter -0-	5	<u>482,576.</u>
6	Enter:		
	\$40,400 if single or married filing separately,	}	6 <u>80,800.</u>
	\$80,800 if married filing jointly or qualifying widow(er),		
	\$54,100 if head of household.		
7	Enter the smaller of line 1 or line 6	7	<u>80,800.</u>
8	Enter the smaller of line 5 or line 7	8	<u>80,800.</u>
9	Subtract line 8 from line 7 (this amount taxed at 0%)	9	<u>0.</u>
10	Enter the smaller of line 1 or line 4	10	<u>65,374.</u>
11	Enter the amount from line 9	11	<u>0.</u>
12	Subtract line 11 from line 10.	12	<u>65,374.</u>
13	Enter:		
	\$445,850 if single,	}	13 <u>501,600.</u>
	\$250,800 if married filing separately,		
	\$501,600 if married filing jointly or qualifying widow(er),		
	\$473,750 if head of household.		
14	Enter the smaller of line 1 or line 13	14	<u>501,600.</u>
15	Add lines 5 and 9	15	<u>482,576.</u>
16	Subtract line 15 from line 14. If zero or less, enter -0-	16	<u>19,024.</u>
17	Enter the smaller of line 12 or line 16	17	<u>19,024.</u>
18	Multiply line 17 by 15% (0.15)	18	<u>2,854.</u>
19	Add lines 9 and 17.	19	<u>19,024.</u>
20	Subtract line 19 from line 10	20	<u>46,350.</u>
21	Multiply line 20 by 20% (0.20)	21	<u>9,270.</u>
22	Figure the tax on the amount on line 5. If the amount on line 5 is less than \$100,000, use the Tax Table to figure the tax. If the amount on line 5 is \$100,000 or more, use the Tax Computation Worksheet. 22 <u>117,990.</u>		
23	Add lines 18, 21, and 22	23	<u>130,114.</u>
24	Figure the tax on the amount on line 1. If the amount on line 1 is less than \$100,000, use the Tax Table to figure this tax. If the amount on line 1 is \$100,000 or more, use the Tax Computation Worksheet. 24 <u>140,871.</u>		
25	Tax on all taxable income. Enter the smaller of line 23 or line 24 here and on Form 1040 or 1040-SR, line 16. 25 <u>130,114.</u>		

IRA Contributions Worksheet

2021

► Keep for your records

Name(s) Shown on Return Jeffrey B & Kristin A Sponaugle	Social Security Number 307-88-6533
--	---------------------------------------

Traditional IRA Contributions

Regular Traditional IRA Contributions		Taxpayer	Spouse
1	Enter traditional IRA contributions made for 2021, including any made between 1/1/2022 and 4/18/2022, any amounts later recharacterized to a Roth IRA, and any excess contributions, but not including any rollovers. Also include any contributions to deemed IRAs under an employer plan		
2	Contributions recharacterized from a Roth IRA (from line 24) . . .		
3	Traditional IRA contributions, from Schedule(s) K-1		
4	Contributions recharacterized (not converted) to a Roth IRA . . .		
►	If there is a recharacterization indicated on line 4, an explanation must be attached to the tax return.		
5	Traditional IRA contributions. Combine lines 1 through 4		
6	Enter any contribution included on line 5 withdrawn before the due date of the tax return. <i>See Help</i>		
7	Excess traditional IRA contribution credit.		
8	Repayments of qualified reservist distributions		
9	Total traditional IRA contributions.		
Additional Traditional IRA Contribution Information		Taxpayer	Spouse
10	Check if covered by a retirement plan at work. If married filing a separate return, check box in spouse column, if applicable . . .	<input checked="" type="checkbox"/>	<input type="checkbox"/>
11	Enter any contributions included on line 9 that were made during 1/1/2022 to 4/18/2022 (<i>See Help</i>).		
Deductible and Non-deductible Traditional IRA Contributions		Taxpayer	Spouse
12	Deductible traditional IRA contributions from worksheet.		
13	Nondeductible traditional IRA contributions from worksheet.		
	QuickZoom to worksheet indicated by the check: <input type="checkbox"/> IRA deduction worksheet ► <input type="checkbox"/> Worksheet for social security recipients ►		
14	Amount on line 13 you elect to make nondeductible		
15	Excess traditional IRA contributions, to Form 5329, line 15 Note: You may avoid a penalty by withdrawing the amount on line 15 before due date of return, including extensions.		
16	Deductible traditional IRA contributions, to Schedule 1 (Form 1040), Line 19.		
17	Qualified reservist repayments		
18	Nondeductible traditional IRA contributions, to Form 8606, ln 1. . .		

IRA Contributions Worksheet

2021

► Keep for your records

Jeffrey B & Kristin A Sponaugle

307-88-6533

Page 2

Roth IRA Contributions

Regular Roth IRA Contributions		Taxpayer	Spouse
19	Enter regular Roth IRA contributions made for 2021, including any made between 1/1/2022 and 4/18/2022, any amounts later recharacterized to a traditional IRA, and any excess contributions, but not including any rollovers or conversions. Also include any contributions to deemed Roth IRAs under an employer plan.		
20	Contributions recharacterized from a traditional IRA, (from In 4). . .		
21	Roth IRA contributions, from Schedule(s) K-1		
22	Enter contributions recharacterized to a traditional IRA.		
►	If there is a recharacterization indicated on line 23, an explanation must be attached to the tax return.		
23	Disallowed Roth IRA conversions		
24	Roth IRA contributions. Combine lines 20 through 23		
25	Enter any contribution included on line 24 withdrawn before the due date of the tax return. <i>See Help</i>		
26	Excess Roth IRA contribution credit		
27	Total Roth IRA contributions		
28	Repayments of qualified Roth reservist distributions		

Roth IRA Contributions After Limitations		Taxpayer	Spouse
29	Roth IRA contributions after limitation		
30	Excess Roth IRA contributions, to Form(s) 5329, line 23		
Note: You may avoid a penalty by withdrawing the amount on line 31 before due date of return, including extensions.			

Coverdell Education Savings Account (Education IRA) Contributions

Excess Coverdell Education Savings Account Contributions		Taxpayer	Spouse
31	Enter any excess contributions made to Coverdell Education Savings Accounts (ESAs) of which you are the beneficiary.		
Note: You do not need to report any Coverdell ESA contributions which are not excess contributions..			

Schedule A
Line 1

Medical Expenses Worksheet

► Keep for your records

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<p>1 Prescription medications</p> <p>2 Health insurance premiums:</p> <p>a Premiums other than self-employed health insurance or reported on a 1095-A . . .</p> <p>b From Form(s) 1095-A - net of adjustments</p> <p style="padding-left: 20px;">Taxpayer's portion of 1095-A premiums (total less spouse) . . . 0.</p> <p style="padding-left: 20px;">Spouse's portion of 1095-A premiums, enter the amount for the spouse, the remaining goes to the taxpayer</p> <p>c Medicare premiums</p> <p>d From Form(s) 1099-R</p> <p>NOTE: If LTC premiums are associated with a specific business activity, enter them directly on the applicable Self-Employed Health and Long-Term Care Insurance Deduction Worksheet, not on lines 2e - 2j below.</p> <p>e Taxpayer's gross long-term care premiums 2 e</p> <p>f Taxpayer's allowable long-term care premiums f</p> <p>g Spouse's gross long-term care premiums g</p> <p>h Spouse's allowable long-term care premiums h</p> <p>i Dep or child under 27 gross long-term care premiums . . . i</p> <p>j Dep or child under 27 allowable long-term care prem. . . j</p> <p>k Total allowable long-term care premiums, sum of lines 2f, 2h, and 2j k</p> <p>l Taxpayer's long-term care premiums not deducted as an adjustment to income. . . l</p> <p>m Spouse's long-term care premiums not deducted as an adjustment to income. . . m</p> <p>n Dependent's long-term care premiums not deducted as an adj to income n</p> <p>o Other self-employed health insurance not deducted as an adj to income o</p> <p>3 Fees for doctors, dentists, etc 3</p> <p>4 Fees for hospitals, clinics, etc. 4</p> <p>5 Lab and x-ray fees 5</p> <p>6 Expenses for qualified long-term care 6</p> <p>7 Eyeglasses and contact lenses 7</p> <p>8 Medical equipment and supplies 8</p> <p>9 Medical transportation expenses:</p> <p>a Medical miles driven 9 a</p> <p>b Multiply the number of miles on line 9a by 16 cents per mile b</p> <p>c Other medical transportation costs not included above for example: ambulance fees c</p> <p>d Total medical transportation expenses (add lines 9b and 9c) 9 d</p> <p>10 Lodging for medical purposes (up to \$50 per night per person) 10</p> <p>11 Other medical and dental expenses:</p> <p>a _____ 11 a</p> <p>b _____ b</p> <p>c _____ c</p> <p>d _____ d</p> <p>e _____ e</p> <p>f _____ f</p> <p>g _____ g</p> <p>h _____ h</p> <p>i _____ i</p> <p>j _____ j</p> <p>12 Total of medical and dental expenses (add lines 1 through 11j) 12 0.</p> <p>13 a Less: insurance reimbursement for any expenses listed 13 a</p> <p>b Less: medical savings account (MSA) or health savings account (HSA) distributions b</p> <p>14 Total deductible medical and dental expenses. Subtract lines 13a plus 13b from line 12 (to Schedule A, line 1). 14 0.</p>	<p>1</p> <p>2 a</p> <p>b</p> <p>c</p> <p>d</p> <p>2 e</p> <p>f</p> <p>g</p> <p>h</p> <p>i</p> <p>j</p> <p>k</p> <p>l</p> <p>m</p> <p>n</p> <p>o</p> <p>3</p> <p>4</p> <p>5</p> <p>6</p> <p>7</p> <p>8</p> <p>9 d</p> <p>10</p> <p>11 a</p> <p>b</p> <p>c</p> <p>d</p> <p>e</p> <p>f</p> <p>g</p> <p>h</p> <p>i</p> <p>j</p> <p>12</p> <p>13 a</p> <p>b</p> <p>14</p>	
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	Federal		State			Local		
	Date	Amount	Date	Amount	ID	Date	Amount	ID
1	04/15/21		04/15/21			04/15/21		
2	06/15/21		06/15/21			06/15/21		
3	09/15/21		09/15/21			09/15/21		
4	01/18/22		01/18/22			01/18/22		
5								
Tot Estimated Payments . . .								

ID

6	Overpayments applied to 2021
7	Credited by estates and trusts
8	Totals Lines 1 through 7
9	2021 extensions

Local

10	Forms W-2				
11	Forms W-2G				
12	Forms 1099-R				
13	Forms 1099-MISC, 1099-NEC, 1099-K, 1099-G				
14	Schedules K-1				
15	Forms 1099-INT, DIV and OID				
16	Social Security and Railroad Benefits				
17	Form 1099-B	St	<input type="text"/>	Loc	<input type="text"/>
18 a	Other withholding	St	<input type="text"/>	Loc	<input type="text"/>
b	Other withholding	St	<input type="text"/>	Loc	<input type="text"/>
c	Other withholding	St	<input type="text"/>	Loc	<input type="text"/>
d	Positive Adjustment	St	<input type="text"/>	Loc	<input type="text"/>
e	Negative Adjustment	St	<input type="text"/>	Loc	<input type="text"/>
f	Additional Medicare Tax				
19	Total Withholding Lines 10 through 18f				

19 Total Withholding Lines 10 through 18f

45,530.

20 Total Tax Payments for 2021

45,530.

ID

(If multiple states or localities, see Tax Help)

21	Tax paid with 2020 extensions
22	2020 estimated tax paid after 12/31/2020
23	Balance due paid with 2020 return
24	Other (amended returns, installment payments, etc)

OR

25 Amount paid with 2020 federal extension

Date paid.

(If blank, 5/17/2021 will be used)

Schedule A
Lines 5 - 12

Tax and Interest Deduction Worksheet

2021

► Keep for your records

Name(s) Shown on Return Jeffrey B & Kristin A Sponaugle	Social Security Number 307-88-6533
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Tax Deductions

1 State and local taxes:

Optional Sales Tax Tables

a Available Income:

(1) Income from Form 1040, line 7	573,382.
(2) Nontaxable income entered elsewhere on return	_____
(3) Available income: 2020 refundable credits in excess of tax	0.
(4) Enter any additional nontaxable income	_____
(5) Total available income	573,382.

b Sales Tax Per State of Residence:

Enter state in column (1), then enter total (combined) state and local sales tax rate in column (4).

Arizona, Colorado, Louisiana, Mississippi, New York or South Carolina only:

Double-click in column (4) to select your locality for each state entered.

(1) State	(2) Date Lived in State From	(3) Date Lived in State To	(4) Enter Total State & Local Rate (%)	(5) State Sales Tax Rate (%)	(6) Local Sales Tax Rate (%) (4) - (5)	(7) State Sales Tax Table Amount	(8) Local Sales Tax Amount	(9) Prorated or Total Amount

c Total general sales tax using tables _____

d Sales Tax Paid on Specific Items (see help):

(1) ST	(2) Total State & Local Rate	(3) Description	(4) Type	(5) Cost	(6) Rate if Different	(7) Actual Sales Tax Amount Paid	(8) Specific Item Deduction

e Total sales tax deduction on specific items _____

f Total general sales tax per tables plus sales tax on specific items _____

g Actual State and Local General Sales Tax:

Actual sales taxes (enter the total sales taxes paid during the year on all items). _____

h State and Local Income Taxes:

State and Local Income taxes 49,032.00

i State and Local Tax Deduction to Schedule A, line 5a:

Greater of line 1f, line 1g, or line 1h (to Schedule A, line 5a). 49,032.00

j Check a box to choose to use income taxes paid, sales taxes paid, or whichever provides the greater deduction:

Income Taxes . . ☐ Sales Taxes . . . ☐ Greater amount . ☒

2 State and local real estate taxes:

a Real estate taxes paid on principal residence **not** entered on Form 1098 39,351.27

b	Real estate taxes paid on principal residence entered on Home Mortgage Int. Wks . . .	_____
c	Real estate taxes paid on additional homes or land	_____
	Personal portion of real estate taxes from Schedule E Worksheet for:	
d	Principal residence	_____
e	Vacation home	_____
f	Less real estate taxes deducted on Form 8829	_____
g	Foreign real property taxes included in lines 2a-2f above	_____
h	Add lines 2a through 2f, less line 2g (to Schedule A, line 5b)	39,351.00
3	State and local personal property taxes:	
a	Auto registration fees based on the value of the vehicle.	
	2020 Amount Enter 2021 description:	
	_____	_____
	_____	_____
	_____	_____
b	Non-business portion of personal property taxes from Car & Truck Exp Wks	_____
c	Other personal property taxes	_____
d	Add lines 3a through 3c (to Schedule A, line 5c)	_____
4	Other taxes:	
a	Other taxes from Schedule(s) K-1	_____
b	Foreign taxes from interest and dividends	_____
c	Foreign taxes from Schedule(s) K-1	1,871.00
d	Other foreign taxes (not used to claim a foreign tax credit).	_____
e	Other taxes.	
	2020 Amount Enter 2021 description:	
	_____	_____
	_____	_____
	_____	_____
f	Foreign real property taxes included in lines 4a-4e above	_____
g	Add lines 4a through 4e, less line 4f (to Schedule A, line 6)	1,871.00

Interest Deductions

5	Home mortgage interest and points reported on Form 1098:	
a	Mortgage interest and points from the Home Mortgage Interest Worksheet	_____
b	Qualified mortgage interest from Schedule E Worksheet	_____
c	Less home mortgage interest/points deducted on Form 8829	_____
d	Less home mortgage interest from Form 8396, line 3	_____
e	Add lines 5a through 5d (to Sch A, line 8a) or line A2 from above.	_____
6	Home mortgage interest not reported on Form 1098:	
a	Mortgage interest from the Home Mortgage Interest Worksheet.	_____
b	Less home mortgage interest deducted on Form 8829	_____
c	Add lines 6a and 6b (to Sch A, line 8b) or line B2 from above	_____
7	Points not reported on Form 1098:	
a	Amortizable points from the Home Mortgage Interest Worksheet	_____
b	Other points not on Form 1098 from the Home Mortgage Interest Worksheet	_____
c	Less points deducted on Form 8829	_____
d	Add lines 7a through 7c (to Schedule A, line 8c) or line C2 from above.	_____

Schedule A
Line 5

State and Local Tax Deduction Worksheet

2021

► Keep for your records

Name(s) Shown on Return
Jeffrey B & Kristin A Sponaugle

Social Security Number
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State and Local Income Taxes

State income taxes:		
1 State income tax withheld	1	45,530.
2 2021 state estimated taxes paid in 2021	2	
3 2020 state estimated taxes paid in 2021	3	
4 Amount paid with 2020 state application for extension	4	
5 Amount paid with 2020 state income tax return	5	3,000.
6 Overpayment on 2020 state income tax return applied to 2021 tax	6	
7 Other amounts paid in 2021 (amended returns, installment payments, etc.)	7	
8 State estimated tax from Schedule(s) K-1 (Form 1041)	8	
Local income taxes:		
9 Local income tax withheld	9	
10 2021 local estimated taxes paid in 2021	10	
11 2020 local estimated taxes paid in 2021	11	
12 Amount paid with 2020 local application for extension	12	
13 Amount paid with 2020 local income tax return	13	
14 Overpayment on 2020 local income tax return applied to 2021 tax	14	
15 Other amounts paid in 2021 (amended returns, installment payments, etc.)	15	
16 Local estimated tax from Schedule(s) K-1 (Form 1041)	16	
Other:		
17 <u>State mandatory taxes</u>	17	502.
18 Total Add lines 1 through 17	18	49,032.
19 State and local refund allocated to 2021	19	
20 Nondeductible state income tax from line 28	20	
21 Total reductions Add lines 19 and 20.	21	
22 Total state and local income tax deduction Line 18 less line 21	22	49,032.

Nondeductible State Income Tax (Hawaii Only)

23 Nontaxable federal employee cost of living allowance	23	
24 Adjusted gross income	24	
25 Add lines 23 and 24	25	
26 Nondeductible percent. Line 23 divided by line 25	26	%
27 Hawaii state income tax included in line 18	27	
28 Nondeductible Hawaii state income tax. Multiply line 26 by line 27.	28	

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- Keep for your records

Name(s) Shown on Return Jeffrey B & Kristin A Sponaugle	Social Security Number 307-88-6533
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Cash Contributions

[illegible]

Schedule A
Line 17

Noncash Contributions Worksheet

2021

► Keep for your records

Name(s) Shown on Return

Jeffrey B & Kristin A Sponaugle

Social Security Number

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Part I Name of Charity and Donation Value

1 Name of charity Oregon Episcopal School

2 Value of contribution 2,684.80

Part II Type of Donated Property

3 Check one:

Tangible personal property

- a ☐ Household items & clothing
b ☐ Motor vehicle, boat, or airplane
c ☐ Art, Other than self-created
d ☐ Art, Self-created
e ☐ Collectibles
f ☐ Business equipment
g ☐ Business inventory
h ☐ Other

Intangible property

- i ☒ Stock, Publicly traded
j ☐ Stock, Other than publicly traded
k ☐ Securities, Other than stock
l ☐ Intellectual property
m ☐ Other

Real property

- n ☐ Real property, Conservation property
o ☐ Real property, Other than conservation

Part III Additional Information

If **total** noncash contributions are more than \$500, complete Part III

4 a Street address of charity

b Charity City or Town State ZIP

5 Unique description of donated property Stock, Symbol is QQQ

6 Date of donation (mm/dd/yyyy or Various) 06/04/2021

7 Method used to determine the fair market value Comparative sales

Part IV Acquisition Information

If the value of this contribution is more than \$500, complete Part IV

Only enter 'various' for date acquired, if the property was held more than one year.

8 Date the donated property was acquired (mm/dd/yyyy) 09/24/2010

9 How the donated property was acquired Purchase

10 Cost or adjusted basis in the donated property 400.

11 If business equipment, enter accumulated depreciation

Part V Deduction

12 Amount claimed as a deduction 2,685.

Current deduction is limited to 30 percent of adjusted gross income.

Part VI Type of Charitable Organization

13 Check one: ☒ (a) 50% charity ☐ (b) Other than 50% charity

Part VII Charity's Use of Certain Appreciated Property

Complete when value is greater than cost.

14 Is the charity's use of property related to its exempt purpose? ☐ Yes ☐ No
Check 'No' if the charity sold the donated property.

Part VIII Motor vehicle, boat, airplanes

15 a Was a Form 1098-C received? ☐ Yes ☐ No
b If **no**, did you receive other written acknowledgment? ☐ Yes ☐ No
c Vehicle Identification Number. _____

Part IX Additional Information for Contributions of Property More than \$5,000

Complete Part IX for a contribution of property that has a value of more than \$5,000.
Generally, you must have a written appraisal for these contributions.

16 Was an appraisal required for this property? ☐ Yes ☐ No

17 Appraiser Information:

a Date of Appraisal _____
b Appraiser Title _____
c Appraiser Identifying Number _____
d Appraiser Business Address (including room or suite number) _____
e Appraiser City or Town _____ State _____ ZIP Code _____

18 Charity Information:

a Charity Date of Receipt of Gift _____
b Charity Representative Title _____
c Charity Identifying Number _____
d Charity Street Address (including room or suite number) _____
e Charity City or Town _____ State _____ ZIP Code _____

19 Other Information:

a If a group of items were donated, describe any items
which were appraised at \$500 or less _____
b For **tangible property**, give a brief summary of its overall physical
condition on the date it was donated. _____
c For **stock and securities** (checkboxes 3i-3j), enter average trading price _____
d For **bargain sales**, enter the amount received _____

Part X Partial Interest Donations

If entire interest in the property was **not** donated, complete Part X.

Complete Part X for a contribution of property that has a value of \$5,000 or less and for
publicly traded stock donations.

20 Was the **entire interest** donated for this property? ☒ Yes ☐ No
If **no**, complete line 21

21 Partial interest donation information:

a Amount claimed as a deduction on 2021 tax return _____
b Deduction claimed for this property on prior years' tax returns. _____
c Location of tangible property donated _____
d Name of the person, other than the charity on line 1, who has
possession of the donated property _____
Complete lines 21e through 21g only if different from the charity on line 1:
e If a partial interest in this property was donated to a different charity
in a prior year, enter the name of the charity _____
f Street address of prior charity _____
g City of prior charity _____ State _____ ZIP Code _____

Charitable Deduction Limits Worksheet For Current Year Contributions

2021

► Keep for your records

Name(s) Shown on Return Jeffrey B & Kristin A Sponaugle	Social Security Number 307-88-6533
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Step 1 — Enter your other charitable contributions made during the year.

1	Enter your cash contributions to 100% limit organizations	1	
2	Enter your contributions of capital gain property "for the use of" any qualified organization	2	
3	Enter your other contributions "for the use of" any qualified organization. Don't include any contributions you entered on a previous line	3	
4	Enter your other contributions to qualified organizations that aren't 50% limit organizations. Don't include any contributions you entered on a previous line	4	
5	Enter your contributions of capital gain property to 50% limit organizations deducted at fair market value. Don't include any contributions you entered on a previous line.	5	2,685.
6	Enter your noncash contributions to 50% limit organizations other than capital gain property you deducted at fair market value. Be sure to include contributions of capital gain property to 50% limit organizations if you reduced the property's fair market value. Don't include any contributions you entered on a previous line	6	
7	Enter your cash contributions to 50% limit organizations. Don't include any contributions you entered on a previous line	7	

Step 2 — Figure your deduction for the year (if any result is zero or less, enter -0-)

8	Enter your adjusted gross income (AGI)	8	573,382.
---	--	---	----------

A Cash contributions subject to the limit based on 60% of AGI

(If line 7 is zero, leave lines 9 through 11 blank)

9	Multiply line 8 by 0.6	9	
10	Deductible amount. Enter the smaller of line 7 or line 9.	10	
11	Carryover. Subtract line 10 from line 7.	11	

B Noncash contributions subject to the limit based on 50% of AGI

(If line 6 is zero, leave lines 12 through 15 blank)

12	Multiply line 8 by 0.5	12	
13	Subtract line 10 from line 12	13	
14	Deductible amount. Enter the smaller of line 6 or line 13.	14	
15	Carryover. Subtract line 14 from line 6.	15	

C Contributions (other than capital gain property) subject to limit based on 30% of AGI

(If lines 3 and 4 are both zero, leave lines 16 through 22 blank)

16	Multiply line 8 by 0.5	16	
17	Add lines 5, 6, and 7.	17	
18	Subtract line 17 from line 16	18	
19	Multiply line 8 by 0.3	19	
20	Add lines 3 and 4	20	
21	Deductible amount. Enter the smallest of line 18, 19, or 20	21	
a	Cash portion of deductible amount - for Sch A line 11	a	
b	Non-cash portion of deductible amount - for Sch A line 12.	b	
22	Carryover. Subtract line 21 from line 20	22	

D Contributions of capital gain property subject to limit based on 30% of AGI

(If line 5 is zero, leave lines 23 through 28 blank)

23	Multiply line 8 by 0.5	23	286,691.
24	Add lines 6 and 7	24	
25	Subtract line 24 from line 23	25	286,691.
26	Multiply line 8 by 0.3	26	172,015.
27	Deductible amount. Enter the smallest of line 5, 25, or 26	27	2,685.
28	Carryover. Subtract line 27 from line 5.	28	0.

E Contributions subject to the limit based on 20% of AGI

(If line 2 is zero, leave lines 29 through 37 blank)

29	Multiply line 8 by 0.5	29		
30	Add lines 10, 14, 21, and 27	30		
31	Subtract line 30 from line 29	31		
32	Multiply line 8 by 0.3	32		
33	Subtract line 21 from line 32	33		
34	Subtract line 27 from line 32	34		
35	Multiply line 8 by 0.2	35		
36	Deductible amount. Enter the smallest of line 2, 31, 33, 34, or 35	36		
37	Carryover. Subtract line 36 from line 2	37		

F Qualified contributions subject to limit based on 100% of AGI

(If line 1 is zero, leave lines 38 through 42 blank)

38	Enter the amount from line 8	38		
39	Add lines 10, 14, 21, 27, and 36	39		
40	Subtract line 39 from line 38	40		
41	Deductible amount. Enter the smaller of line 1 or line 40	41		
42	Carryover. Subtract line 41 from line 1	42		

G Deduction for the year

43	Add lines 10, 14, 21, 27, 36 and 41. Enter the total here and include the deductible amounts on Schedule A (Form 1040), line 11 or line 12 whichever is appropriate.	43	2,685.	
44	Carryover to next year. Add lines 11, 15, 22, 28 and 37	44		0.

Note: Any amounts in the carryover column are not deductible this year but can be carried over to next year. See Carryovers, later, for more information about how you will use them next year.

Charitable Deduction Limits Worksheet For Carryover Contributions

2021

► Keep for your records

Name(s) Shown on Return Jeffrey B & Kristin A Sponaugle	Social Security Number 307-88-6533
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Step 1 — Enter your other charitable contributions made during the year.

1 Enter your cash contributions to 100% limit organizations	1	
2 Enter your contributions of capital gain property "for the use of" any qualified organization	2	
3 Enter your other contributions "for the use of" any qualified organization. Don't include any contributions you entered on a previous line	3	
4 Enter your other contributions to qualified organizations that aren't 50% limit organizations. Don't include any contributions you entered on a previous line	4	
5 Enter your contributions of capital gain property to 50% limit organizations deducted at fair market value. Don't include any contributions you entered on a previous line	5	
6 Enter your noncash contributions to 50% limit organizations other than capital gain property you deducted at fair market value. Be sure to include contributions of capital gain property to 50% limit organizations if you reduced the property's fair market value. Don't include any contributions you entered on a previous line	6	
7 Enter your cash contributions to 50% limit organizations. Don't include any contributions you entered on a previous line	7	

Step 2 — Figure your deduction for the year (if any result is zero or less, enter -0-)

8 Enter your adjusted gross income (AGI)		8	573,382.
	Percentage of line 8	Used in Current Year	
a 60% AGI limit to line 9	344,029.	Less 0.	a 344,029.
b 50% AGI limit to line 12	286,691.	Less 2,685.	b 284,006.
c 30% AGI limit, Section C to line 19	172,015.	Less 0.	c 172,015.
d 30% AGI limit, Section D to line 26	172,015.	Less 2,685.	d 169,330.
e 20% AGI limit to line 35	114,676.	Less 0.	e 114,676.

A Cash contributions subject to the limit based on 60% of AGI

(If line 7 is zero, leave lines 9 through 11 blank)

9 Multiply line 8 by 0.6	9	
10 Deductible amount. Enter the smaller of line 7 or line 9	10	
11 Carryover. Subtract line 10 from line 7	11	

B Noncash contributions subject to the limit based on 50% of AGI

(If line 6 is zero, leave lines 12 through 15 blank)

12 Multiply line 8 by 0.5	12	
13 Subtract line 10 from line 12	13	
14 Deductible amount. Enter the smaller of line 6 or line 13	14	
15 Carryover. Subtract line 14 from line 6	15	

C Contributions (other than capital gain property) subject to limit based on 30% of AGI

(If lines 3 and 4 are both zero, leave lines 16 through 22 blank)

16 Multiply line 8 by 0.5	16	
17 Add lines 5, 6, and 7	17	
18 Subtract line 17 from line 16	18	
19 Multiply line 8 by 0.3	19	
20 Add lines 3 and 4	20	
21 Deductible amount. Enter the smallest of line 18, 19, or 20	21	
a Cash portion of deductible amount - for Sch A line 11	a	
b Non-cash portion of deductible amount - for Sch A line 12	b	
22 Carryover. Subtract line 21 from line 20	22	

D Contributions of capital gain property subject to limit based on 30% of AGI

(If line 5 is zero, leave lines 23 through 28 blank)

23 Multiply line 8 by 0.5	23	
24 Add lines 6 and 7	24	
25 Subtract line 24 from line 23	25	
26 Multiply line 8 by 0.3	26	
27 Deductible amount. Enter the smallest of line 5, 25, or 26	27	
28 Carryover. Subtract line 27 from line 5	28	

E Contributions subject to the limit based on 20% of AGI

(If line 2 is zero, leave lines 29 through 37 blank)

29	Multiply line 8 by 0.5	29		
30	Add lines 10, 14, 21, and 27	30		
31	Subtract line 30 from line 29	31		
32	Multiply line 8 by 0.3	32		
33	Subtract line 21 from line 32	33		
34	Subtract line 27 from line 32	34		
35	Multiply line 8 by 0.2	35		
36	Deductible amount. Enter the smallest of line 2, 31, 33, 34, or 35	36		
37	Carryover. Subtract line 36 from line 2	37		

F Qualified contributions for certain disaster relief efforts (Not applicable for carryovers)

(If line 1 is zero, leave lines 38 through 42 blank)

38	Enter the amount from line 8	38		
39	Add lines 10, 14, 21, 27, and 36	39		
40	Subtract line 39 from line 38	40		
41	Deductible amount. Enter the smaller of line 1 or line 40	41		
42	Carryover. Subtract line 41 from line 1	42		

G Deduction for the year

43	Add lines 10, 14, 21, 27, 36 and 41. Enter the total here and include the deductible amounts on Schedule A (Form 1040), line 11 or line 12 whichever is appropriate.	43		
44	Carryover to next year. Add lines 11, 15, 22, 28 and 37	44		

Note: Any amounts in the carryover column are not deductible this year but can be carried over to next year. See Carryovers, later, for more information about how you will use them next year.

- Keep for your records

Social Security Number
307-88-6533

Name of Charitable Organization	(a) Total	(b) 60% Limit	(c) 30% Limit	(d) 100% Limit
Totals: _____				

Name of Charitable Organization	Total	Other Property		Capital Gain Property	
	(a) Total	(b) 50% Limit	(c) 30% Limit	(d) 30% Limit	(e) 20% Limit
Oregon Episcopal School	2,685.			2,685.	
Totals: _____	2,685.			2,685.	

	Total	Cash and Other Non-Capital Gain Property				Capital Gain Property	
	(a) Total	(b) 100% Limit	(c) 60% Limit	(d) 50% Limit	(e) 30% Limit	(f) 30% Limit	(g) 20% Limit
1 2021 contributions . . .	2,685.					2,685.	
2 2021 contributions allowed	2,685.					2,685.	
3 Carryovers from:							
a 2020 tax year . . .		N/A					
b 2019 tax year . . .		N/A					
c 2018 tax year . . .		N/A					
d 2017 tax year . . .		N/A					
e 2016 tax year . . .		N/A					
4 Carryovers allowed in 2021		N/A					
5 Carryovers disallowed in 2021		N/A					
6 Carryovers to 2022:							
a From 2021.	0.					0.	
b From 2020.		N/A					
c From 2019.		N/A					
d From 2018.		N/A					
e From 2017.		N/A					
f From 2016.		N/A					

1	Was the entire interest given for all property donated to all charities?	<input checked="" type="checkbox"/>	Yes	<input type="checkbox"/>	No
2	Were restrictions attached to any charities's right to use or dispose of any property donated to any charity?	<input type="checkbox"/>	Yes	<input checked="" type="checkbox"/>	No
3	Did you give to anyone other than the charity the right to income from any of the donated property or to possession of any of the donated property?	<input type="checkbox"/>	Yes	<input checked="" type="checkbox"/>	No
4	Was any charity other than a 60%/50% charity?	<input type="checkbox"/>	Yes	<input checked="" type="checkbox"/>	No

Schedule A
Lines 16

Miscellaneous Itemized Deductions Worksheet

2021

► Keep for your records

Name(s) Shown on Return
Jeffrey B & Kristin A Sponaugle

Social Security Number
307-88-6533

FOR STATE USE ONLY: Employee Business Expenses — Subject to 2% Limitation

1	Deductible expenses from Form 2106, line 10 less deductions for performing artists and armed forces reservists claimed elsewhere	1	
2 a	Qualified Educator Expenses (from Educator Expenses Worksheet)	2a	
b	Educator Expense Deduction (from 1040, line 23)	2b	
c	Excess Educator Expenses (line 2a less line 2b).	2c	
3	Union and professional dues	3	
4	Professional subscriptions	4	
5	Uniforms and protective clothing	5	
6	Job search costs	6	
7	Tax preparation fees	7	
8	Entertainment expenses	8	
9	Other: _____ _____ _____	9	
10	Combine lines 1 through 9	10	

FOR STATE USE ONLY:
Miscellaneous Expenses — Subject to 2% Limitation
Check the box in investment column if an investment expense

Investment
Expense ↓

11	Depreciation and amortization deductions	<input checked="" type="checkbox"/>	11	
12	Casualty/theft losses of property used in services as an employee		12	
13	REMIC expenses, from Schedule E	<input checked="" type="checkbox"/>	13	
14	Investment expenses related to interest and dividend income	<input checked="" type="checkbox"/>	14	0.
15	Expenses related to portfolio income, from Schedule(s) K-1	<input checked="" type="checkbox"/>	15	
16	Miscellaneous deductions, from Schedule(s) K-1		16	
17	RESERVED		17	
18	Investment counsel and advisory fees	<input checked="" type="checkbox"/>	18	
19	Certain attorney and accounting fees	<input checked="" type="checkbox"/>	19	
20	Safe deposit box rental fees	<input checked="" type="checkbox"/>	20	
21	IRA custodial fees	<input checked="" type="checkbox"/>	21	
22	Loss incurred from total distribution of all traditional IRAs		22	
23	Loss incurred from total distribution of all Roth IRAs		23	
24	Loss incurred from final distribution of a QTP investment		24	
25	Hobby expense (limited to hobby income)		25	
26	Other: a Prior year government unemployment benefits repaid in 2021 b _____ _____ _____	 	26	
27	Combine lines 11 through 26		27	0.

FOR FEDERAL AND STATE USE:
Other Miscellaneous Deductions — Not Subject to 2% Limitation

28	Expenses related to portfolio income, from Schedule(s) K-1	<input checked="" type="checkbox"/>	28	
29	Federal estate tax paid on decedent's income reported on this return		29	
30	Impairment-related expenses of a handicapped employee, from Form 2106		30	
31	Amortizable bond premiums on bonds acquired before 10/23/86		31	
32	Gambling losses		32	
33	Deduction for repayment of amounts under claim of right if over \$3,000		33	
34	Casualty/theft losses of income-producing property		34	
35	Unrecovered investment in annuity		35	
36	Ordinary loss attributable to certain debt instruments		36	
37	Net Qualified Disaster Loss		37	
38	Combine lines 28 through 37 (to Schedule A, line 16)		38	

- Keep for your records

Name(s) Shown on Return Jeffrey B & Kristin A Sponaugle	Social Security Number 307-88-6533
--	---------------------------------------

Use this worksheet **only** if someone can claim you, or your spouse if filing jointly, as a dependent.

1	Is your earned income* more than \$750? <input type="checkbox"/> Yes. Add \$350 to your earned income. Enter the total <input type="checkbox"/> No. Enter \$1,100			
2	Enter the amount shown below for your filing status. • Single or married filing separately — \$12,550 • Married filing jointly — \$25,100 • Head of household — \$18,800			
3	Standard deduction.			
3 a	Enter the smaller of line 1 or line 2. If born after January 1, 1956, and not blind, stop here and enter this amount on Form 1040 or 1040-SR, line 12. Otherwise, go to line 3b			
3 b	If born before January 2, 1956, or blind, multiply the number claimed on top of page 2 of Form 1040 Wkst by \$1,350 (\$1,700 if single or head of household)			
3 c	Add lines 3a and 3b. Enter the total here and on Form 1040 or 1040-SR, line 12			

***Earned income** includes wages, salaries, tips, professional fees, and other compensation received for personal services you performed. It also includes any taxable scholarship or fellowship grant. Generally, your earned income is the total of the amount(s) you reported on Form 1040 or 1040-SR, line 1, and Schedule 1, lines 3 and 6, minus the amount, if any, on Schedule 1, line 14. Earned income, for the purpose of figuring your standard deduction, doesn't include qualified disability trust distributions.

Earned Income Worksheet**2021**

► Keep for your records

Name(s) Shown on Return

Jeffrey B & Kristin A Sponaugle

Social Security Number

307-88-6533

Part I – Earned Income Credit Worksheet Computation

	Taxpayer	Spouse	Total
1 If filing Schedule SE:			
a Net self-employment income			
b Optional Method and Church Employee income			
c Add lines 1a and 1b			
d One-half of self-employment tax			
e Subtract line 1d from line 1c			
2 If not required to file Schedule SE:			
a Net farm profit or (loss)			
b Net nonfarm profit or (loss)			
c Add lines 2a and 2b			
3 If filing Schedule C as a statutory employee, enter the amount from line 1 of that Schedule C			
4 Add lines 1e, 2c and 3. To EIC Wks, line 5			

Part II – Form 2441 and Standard Deduction Worksheet Computations

5 Net self-employment earnings (line 4 above)			
6 Wages, salaries, and tips less distributions from nonqualified or section 457 plans, etc	501,673.		501,673.
7 a Taxable employer-provided adoption benefits.			
b Foreign earned income exclusion			
8 Add lines 5 through 7b. To Form 2441, lines 18 and 19	501,673.		501,673.
9 a Taxable dependent care benefits.			
b Nontaxable combat pay			
10 Add lines 8, 9a & 9b. To Form 2441, lines 4 and 5	501,673.		501,673.
11 Scholarship or fellowship income not on W-2			
12 SE exempt earnings less nontaxable income			
13 Distributions from nonqualified/Sec. 457 plans			
14 Add lines 5, 6, 7a, 9a and 11 through 13. To Standard Deduction Worksheet	501,673.		501,673.

Part III – IRA Deduction Worksheet Computation

15 Net self-employment income or (loss)			
16 Wages, salaries, tips, etc	501,673.		501,673.
17 Net self-employment loss			
18 Alimony received.			
19 Nontaxable combat pay			
20 Foreign earned income exclusion			
21 Keogh, SEP or SIMPLE deduction			
22 Combine lines 15 through 21. To IRA Wks, ln 2.	501,673.		501,673.

Part IV – Schedule 8812 and Child Tax Credit Line 14 Worksheet Computations

23 Self-employed, church and statutory employees			
24 Wages, salaries, tips, etc	501,673.		501,673.
25 Nontaxable combat pay			
26 Combine lines 23 through 25. To Schedule 8812, line 6a & Line 14 Wks, line 2.	501,673.		501,673.

► Keep for your records

Name(s) Shown on Return
Jeffrey B & Kristin A SponaugleSocial Security Number
307-88-6533**Investment Interest Expense** (Form 4952, line 1)

1	Investment interest expense, from Schedule K-1	1	
2	Investment interest expense from royalties	2	
3	Other investment interest expense:	3 a	
a	-----	b	
b	-----	c	
c	-----	d	
d	-----		
4	Total investment interest expense. Add lines 1 through 3.	4	

Gross Income from Property Held for Investment (Form 4952, line 4a)

5	Taxable investment income:		
a	From Schedule B, Interest and Dividend Income	5 a	6,495.
b	From Schedules K-1, Partnerships, S Corporations, Estates and Trusts	b	65,214.
c	From Form 8814, Parents' Election to Report Child's Interest and Dividends	c	
d	Total	d	71,709.
6	Royalty income, from Schedule E	6	
7	Net passive income from publicly traded partnerships	7	
8	Income from nonpassive trade or business without material participation	8	
9	Other investment income:	9 a	
a	-----	b	
b	-----	c	
c	-----	d	
d	-----		
10	Total investment income. Add lines 5d through 9.	10	71,709.

Net Capital Gain Income (Form 4952, lines 4d and 4e)

		Regular Tax	Alt Min Tax
11 a	Net gains from Schedule D, line 16	11 a	
b	Less net gains from property not held for investment	b	
c	Net gains from property held for investment.	c	
12 a	Net capital gains from Schedule D, lesser of ln 15 or ln 16.	12 a	
b	Less net capital gains from property not held for investment.	b	
c	Net capital gains from property held for investment.	c	

Investment Expenses (Form 4952, line 5)

13	Royalty expenses	13	
14	Investment expenses reported on schedule K-1 partnership or S-corp	14	
15	Expenses from nonpassive trade or business without material participation	15	
16	Other investment expenses:	16 a	
a	-----	b	
b	-----	c	
c	-----	d	
d	-----		
17	Total investment expenses. Add lines 13 through 17.	17	

Allocation of Investment Interest Expense (Schedule A, line 14)

		Regular Tax	Alt Min Tax
18	Allowed investment interest expense, Form 4952, line 8	18	
19	Less amount deducted on other forms and schedules:	19	
a	Deducted on Schedule E, page 2 for passthru entities	a	
b	Deducted on Schedule E, page 1 for royalties	b	
c	Other amounts deducted on other forms and schedules	c	
d	Total amount deducted on other forms and schedules	d	
20	Investment interest expense.	20	

Form 1040
Line 27

Earned Income Credit Worksheet

2021

► Keep for your records

Name(s) Shown on Return

Jeffrey B & Kristin A Sponaugle

Social Security Number

307-88-6533

QuickZoom to Schedule EIC ►

QuickZoom to Dependent Information Worksheet to enter qualifying children information. ►

QuickZoom to Wages, Salaries, & Tips Worksheet to enter earned and non-earned income . . . ►

QuickZoom to page 2 of this worksheet, if credit is not calculated on line 7. ►

1	Enter the amount from Form 1040 line 1 less amounts considered not earned for EIC purposes	1	501,673.
2	Adjustments to line 1 amount:		
a	Income reported as wages and as self-employment income.	2 a	
b	Other income entered as wages that is not considered earned income	b	
c	Distributions from section 457 and other nonqualified plans reported on W-2	c	
3	Subtract lines 2a, 2b and 2c from line 1	3	501,673.
4 a	Taxpayer's nontaxable combat pay election for EIC	4 a	
b	Spouse's nontaxable combat pay election for EIC	b	
c	Total nontaxable combat pay election	4 c	
5	If you were self-employed or used Schedule C as a statutory employee, enter the amount from the Earned Income Worksheet, line 4	5	
6	Medicaid Waiver Payments reported as nontaxable	6	
7	Earned income. Add lines 3, 4, 5, and 6	7	501,673.
8	Enter the credit, from the EIC Table , for the amount on line 7. Be sure to use the correct column for filing status and number of children.	8	
	If line 8 is zero, stop . You cannot take the credit. Enter "No" on the dotted line next to Form 1040, line 27.		
9	Enter your AGI from Form 1040, line 11	9	
10	If you have: <ul style="list-style-type: none"> • No qualifying children, is the amount on line 9 less than \$11,650 (\$17,600 if married filing jointly)? • 1 or more qualifying children, is the amount on line 9 less than \$19,550 (\$25,500 if married filing jointly)? <div> <input type="checkbox"/> Yes. Go to line 11 now. <input type="checkbox"/> No. Enter the credit, from the EIC Table, for the amount on line 9. Be sure to use the correct column for filing status and number of children </div>	10	
11	Earned income credit. <ul style="list-style-type: none"> • If 'Yes' on line 10, enter the amount from line 8 • If 'No' on line 10, enter the smaller of line 8 or line 10 	11	

Enter line 11 amount on Form 1040, line 27.

If one or more of the boxes below are checked, the earned income credit is not allowed.

- 1 The total taxable earned income (line 7 above) is equal to or more than:
- | | |
|-------------------------------------|---|
| <input type="checkbox"/> | \$21,430 (\$27,380 if married filing jointly) without a qualifying child. |
| <input checked="" type="checkbox"/> | \$42,158 (\$48,108 if married filing jointly) with one qualifying child. |
| <input type="checkbox"/> | \$47,915 (\$53,865 if married filing jointly) with two qualifying children. |
| <input type="checkbox"/> | \$51,464 (\$57,414 if married filing jointly) with more than two qualifying children. |
- 2 The Adjusted Gross Income (line 9 above) is equal to or more than:
- | | |
|-------------------------------------|---|
| <input type="checkbox"/> | \$21,430 (\$27,380 if married filing jointly) without a qualifying child. |
| <input checked="" type="checkbox"/> | \$42,158 (\$48,108 if married filing jointly) with one qualifying child. |
| <input type="checkbox"/> | \$47,915 (\$53,865 if married filing jointly) with two qualifying children. |
| <input type="checkbox"/> | \$51,464 (\$57,414 if married filing jointly) with more than two qualifying children. |
- 3 ☒ Investment income is more than \$10,000.
(Investment Income Smart Worksheet, item H above)
- 4 ☐ **Without a qualifying child** - The married filing separate filing status is checked.
With a qualifying child - The married filing separate filing status is checked and taxpayer/spouse had the same principal residence for the last 6 months of 2021, and they did not live apart on 12/31 or had no written separation agreement or decree of separate maintenance.
(Information Worksheet, Part II)
- 5 ☐ Taxpayer (or spouse if filing joint) is a qualifying child of another person.
(Information Worksheet, Part IV)
- 6 ☐ Without a qualifying child, and your (or your spouse's, if married filing jointly) main home is in the U.S. less than half the year.
(Information Worksheet, Part IV)
- 7 ☐ Without a qualifying child, taxpayer (and spouse if filing joint) are under the minimum age to qualify for EIC.
(Information Worksheet, Part I)
- 8 ☐ Without a qualifying child, and taxpayer (or spouse if filing joint) is eligible to be claimed as a dependent on someone else's return.
(Information Worksheet, Part I)
- 9 ☐ Social Security Number is invalid for EIC purposes, for taxpayer, (or spouse, if married filing joint).
(Information Worksheet, Part I)
- 10 ☐ Have qualifying children, but all are qualifying children of another person.
(Information Worksheet, Part III)
- 11 ☐ Disallowed by IRS to claim Earned Income Credit in 2021.
(Information Worksheet, Part IV)
- 12 ☐ Filing Form 2555, Foreign Earned Income.
- 13 ☐ Not a citizen or resident alien for the entire year, claiming dual status.
(Information Worksheet, Part VI)
- 14 ☐ Head of household filing status and lived with nonresident alien spouse during the last six months of the year.
(Information Worksheet, Part IV)

Compliance and Due Diligence Information

1 Is this how long your dependents lived with you in the U.S in 2021?

☐ **Yes**, all of the above is correct.

☐ **No**, I'll go back and review my dependent information.

The IRS may ask you for documents to prove you lived with anyone you're claiming for the Earned Income Credit.

Is this where you lived with your dependents the longest in 2021?

2 ☐ **Yes**, my dependents lived with me at this address.

☐ **No**, I'd like to add an additional address where I lived with my dependents. Use the Interview to add an additional address where you lived with your dependents the longest in 2021.

Compliance and Due Diligence Indicator	<input checked="" type="checkbox"/>	
Disqualified from Earned Income Credit.	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No

Potential qualifying child count	▶	<u>1</u>
Non dependent potential qualifying child count	▶	<u>0</u>
Qualifying child count (max 3)	▶	<u>1</u>

► Keep for your records

Beneficiary's Name Kristin A Sponaugle	Social Security Number 362-88-3821
---	---------------------------------------

Year (check one):

For the calendar year 2021 ☒For the year beginning and ending on dates shown below ☐

Beginning date Ending date

Part I Information About the Estate or Trust

A Estate's or trust's employer identification number 46-6441893

B Estate's or trust's name Bryant Family Trust

C Fiduciary's:

Name

Address

City

State

ZIP Code

D ☐ Check if Form 1041-T was filed and enter the date it was filed

E 1 ☒ Check if this is the final Form 1041 for estate or trust

2 ☐ Check if complete disposition in fully-taxable transaction (releases PAL carryovers - See Help)

Part II Information About the Beneficiary

Beneficiary is (check one):

Taxpayer ☐ Spouse ☒ Joint ☐

F Beneficiary's identifying Number 362-88-3821

G Beneficiary's:

Name Kristin A Sponaugle

Address 9531 NW Lightning Ridge Dr

City Portland

State OR

ZIP Code 97229-2633

H ☒ Domestic Beneficiary ☐ Foreign Beneficiary

Part III Beneficiary's Share of Current Year Income, Deductions, Credits, and Other Items

1	Interest income	33.
	U.S. Bonds interest (nontaxable to states) included in line 1	
2 a	Ordinary dividends	65,181.
b	Qualified dividends	59,935.
	U.S. Bonds interest (nontaxable to states) included in line 2	
3	Net short-term capital gain	
4 a	Net long-term capital gain	
b	28% rate gain (included in net long-term capital gain)	
c	Unrecaptured Section 1250 gain (included in net long-term capital gain)	
5	Other portfolio and nonbusiness income	
6	Ordinary business income	
	Check if "materially" participated in the business activities <input type="checkbox"/>	
	Check if ordinary business activity is a trade or business <input type="checkbox"/>	
7	Net rental real estate income	
	Check if "materially" participated in rental real estate activities <input type="checkbox"/>	
	Check if "actively" participated in rental real estate activities <input type="checkbox"/>	
	Check if rental real estate activity is a trade or business <input type="checkbox"/>	
8	Other rental income	
9	Directly apportioned deductions	
	Code Description	
	A Depreciation	
	B Depletion	
	C Amortization	
10	Estate tax deduction	
11	Final year deductions	
	Code Description	Amount
	A Excess deductions - Section 67(e) expenses	
	B Excess deductions - Non-miscellaneous itemized deductions *	
	* Manually enter item here and on appropriate tax form or schedule.	
	C Short-term capital loss carryover	None
	D Long-term capital loss carryover	
	E Net operating loss carryover -- regular tax	
	F Net operating loss carryover -- minimum tax	
12	Alternative minimum tax (AMT) adjustment	
	Code Description	Amount
	A Adjustment for minimum tax purposes	5,000.
	B AMT adjustment attributable to qualified dividends	4,595.
	J Exclusion items	5,000.
13	Credits and credit recapture	
	Code Description	Amount

Estate or Trust Name: Bryant Family Trust**Part III Beneficiary's Share of Current Year Other Items (continued)**

14	Other information			
	Code	Description		Amount
	B	Total foreign taxes paid **		1,871.
	E	Net investment income		65,214.
	I	Section 199A information		1,662.
		See Box 14 Other information		26,521.
14 I	** QuickZoom to enter Code I Section 199A information. ▶ _____ ** Enter state name(s) for code A and additional information for code Z directly below. Enter additional information for codes B and C further below. Additional information:			
A	Tax-exempt interest		State	Amount
			_____	_____
			_____	_____
			_____	_____
			_____	_____
	Total			_____
Z	Other information (description and amount) *			_____

* Manually enter item here and on appropriate tax form or schedule.

Passive Activity Information

Passive status _____

Type	Tentative Net Income (Loss)	Suspended Loss Carryover from Prior Year (Enter as Negative)	Net Income (Loss) Allowed	Loss Suspended for Current Year
Regular	_____	_____	_____	_____
Alternative Minimum	_____	_____	_____	_____

Income and Loss Reported on Schedule E, Supplemental Income or Loss

#	Description	Passive Income and Loss		Nonpassive Income and Loss	
		(c) Loss K-1	(d) Income K-1	(e) Loss K-1	(f) Income K-1
1	A Bryant Family Trust	_____	_____	_____	_____
		_____	_____	_____	_____
		_____	_____	_____	_____
		_____	_____	_____	_____
		_____	_____	_____	_____
		_____	_____	_____	_____
		_____	_____	_____	_____
		_____	_____	_____	_____

Box 9 : Allocation of Directly Apportioned Deductions

	Total	Business or Rental	Other
1 Depreciation	_____	_____	_____
2 Depletion	_____	_____	_____
3 Amortization	_____	_____	_____

Box 12 : Allocation of Alternative Minimum Tax Adjustments

	Total	Business or Rental	Other
1 Minimum tax adjustments attributable to income	5,000.	0.	5,000.
2 Attributable to directly apportioned deductions:			
a Depreciation	_____	_____	_____
b Depletion	_____	_____	_____
c Amortization	_____	_____	_____
3 Total adjustments for minimum tax purposes	5,000.	0.	5,000.

Estate or Trust Name: Bryant Family Trust**Box 13 : Credits**

Code	Rental Real Estate	Other Rental	Other
C Low-income housing credit:			
1 Buildings placed in service before 2008			
2 Buildings placed in service after 2007			
3 Total low-income housing credit			
D Qualified rehabilitation expenditures:			
1 Pre-1936 buildings (under transition rules)			
2 Certified historic structures (under transition rules) . .			
3 Certified historic structures (not under transition rules).			
4 Total qualified rehabilitation expenditures			
F Work opportunity credit (Form 5884)			
G 1 Small employer health insurance (Form 8941-T) . . .			
2 Small employer health insurance (Form 8941-S) . . .			
H Biofuels producer credit (Form 6478)			
I Credit for increasing research activities (Form 3800)			
J Renewable electricity production (Form 8835, Part I)			
J Renewable electricity production (Form 8835, Part II)			
K Empowerment zone, renewal credit (Form 8844)			
L Indian employment credit (Form 3800)			
M Orphan drug credit (Form 3800)			
N Credit for employer provided child care facilities (3800) . .			
O Biodiesel and renewable diesel fuels credit (Form 8864) . .			
P Credit to holders of tax credit bonds (Form 8912)			
Q Employer differential wage payments (8932)			
Z Employee retention credit (3800)			

Estate or Trust Name: Bryant Family Trust**Box 14, Code B : Foreign Tax Information**1 Name of foreign country or U.S. possession ▶ Various2 To claim a **credit** for foreign taxes paid:

a Double click to link to a copy of Form 1116 . . ▶ _____

b Select country column for Form 1116:

A ☐ B ☐ C ☐3 To claim a **deduction** for foreign taxes paid:a Check to deduct foreign taxes (Schedule A). ▶ ☒

4 Sourced / allocated at estate or trust level:

	(1) Passive category	(2) Other categories	(3) General category	(4) 951A category	(5) Foreign brnch category
a Foreign income	0.				
b Deductions allocated to foreign income . .					

5 Sourced / allocated at beneficiary level:

	Total	U.S. Source	Foreign
a Gross income			
b Interest expense			
c Other expenses			

6 If from other categories, select one. . . ▶ _____

7 Gross income from all sources

8 Total applicable losses

9 Foreign tax paid 1,871.

10 Foreign tax accrued

11 Date foreign tax paid and accrued (mmddyyyy) 12/31/2021

12 Reduction in taxes available for credit

Box 14, Code Z : Other Information

Section D1 Qualified Business Income Deduction - Statement A Information

Enter information below from "Statement A - QBI Pass Through Entity Reporting"

IMPORTANT: If the statement reports information from more than one trade or business, please enter each activity on a separate K-1 entry worksheet.

Trade or Business: _____

EIN: _____

☐ PTP **Note:** PTP income is reported on partnership k-1 (1065) worksheet (see help)

☐ Aggregated

☐ SSTB

Shareholder's share of QBI or qualified PTP items subject to shareholder-specific determinations:

Ordinary business income (loss)	_____
Rental income (loss)	_____
Royalty income (loss)	_____
Other income (loss)	_____
Section 179 deduction	_____
Other deductions	_____
W-2 wages	_____
UBIA of qualified property	_____

Section 199A dividends 1,662. _____

Section D2 Qualified Business Income Deduction Info

A Is this activity a qualified trade or business? . . . ☐ Yes ☒ No
QBI worksheet to report (double click to link) ▶ _____

B Trade or Business Name _____

C Trade or Business ID Number _____

If no ID number available, select reason ▶ _____

D 1 Is this a Specified Service Trade or Business (SSTB)? . . ☐ Yes ☐ No

2 If No, is income attributable to a SSTB? (see help) . . . ☐ Yes ☐ No

3 QBI worksheet for SSTB income (this will auto-populate if Yes) _____

4 Percentage of qualified income attributable to SSTB _____ %

E 1 Starting business income _____

2 Adjustments to qualified business income _____

a Section 179 expenses _____

b Reduced Sec 179 expenses, if deduction is limited _____

c Other adjustments business income _____

d Total allowable QBI sec 179 expenses and other adjustments _____

3 Qualified business income _____

4 a Calculated QBI allowed after passive/at-risk limits _____

b Adjustments to allowed QBI _____

c Allowable QBI after loss limits _____

5 Additional deductions related to this business reported on separate schedules _____

6 Net profit (loss) after adjustments, limitations, and deductions _____

7 Allowable QBI allocated to SSTB _____

8 Allowable QBI from this business _____

9 a Previously disallowed losses freed up in current year _____

b Adjustments to previously disallowed losses _____

c Previously disallowed QBI losses to be reported as separate business _____

d QBI wksht for previously disallowed losses, if present _____

Schedule SE Adjustments Worksheet

2021

► Keep for your records

Name(s) Shown on Return Jeffrey B & Kristin A Sponaugle		Social Security Number 307-88-6533	
	(a) Taxpayer	(b) Spouse	
QuickZoom to the Long Schedule SE ►	<input type="checkbox"/>	<input type="checkbox"/>	
A Approved Form 4029. Exempt from SE tax on all income	<input type="checkbox"/>	<input type="checkbox"/>	
B Chapter 11 bankruptcy net profit or loss for Schedule SE, line 3 . . .			
C QuickZoom to the Explanation statement for any adjustment to SE income/loss shown on a partnership K-1. (See Help).			
Part I Farm Profit or (Loss) Schedule SE, line 1			
1 Total Schedules F			
2 Farm partnerships, Schedules K-1			
3 Other SE farm profit or (loss) (See Help)			
4 Less SE exempt farm profit or (loss) (See Help)			
5 Total for Schedule SE, line 1			
6 Conservation Reserve Program payments not subject to self- employment tax reported on:			
a Schedule F, line 4b			
b Schedule K-1 (Form 1065), box 20, code AH			
c Total CRP payments not subject to SE tax			
Part II Nonfarm Profit or (Loss) Schedule SE, line 2			
1 a Total Schedules C			
b Less SE exempt Schedules C (approved Form 4361)			
2 Nonfarm partnerships, Schedules K-1			
3 Forms 6781			
4 Other SE income reported as income on Form 1040, line 7			
5 a Clergy Form W-2 wages			
b Clergy housing allowance			
c Less clergy business deductions			
d QuickZoom to the Explanation statement for entry on line 5c.			
6 Other SE nonfarm profit or (loss) (See Help)			
7 Less other SE exempt nonfarm profit or (loss) (See Help)			
8 Total for Schedule SE, line 2			
9 Exempt Notary Public income for Schedule SE, line 3 (See Help). . .			
Part III Farm Optional Method Schedule SE, page 2, Part II			
1 Use Farm Optional Method	<input type="checkbox"/>	<input type="checkbox"/>	
2 Gross farm income from Schedules F			
3 Gross farming or fishing income from partnership Schedules K-1 . . .			
4 Other gross farming or fishing self-employment income			
5 Total gross income for Farm Optional Method			
Part IV Nonfarm Optional Method Schedule SE, page 2, Part II			
1 Use Nonfarm Optional Method (Must have had net SE earnings of \$400 or more in 2 of prior 3 years and used the Nonfarm Optional Method less than 5 times)	<input type="checkbox"/>	<input type="checkbox"/>	
2 Gross nonfarm income from Schedules C			
3 Gross nonfarm income from partnership Schedules K-1			
4 Other gross nonfarm self-employment income			
5 Total gross income for Nonfarm Optional Method			

Schedule D Tax Worksheet
as refigured for the
Alternative Minimum Tax

2021

► Keep for your records

Name(s) Shown on Return Jeffrey B & Kristin A Sponaugle		Social Security Number 307-88-6533	
	(a) Before Allocation of Capital Gain Excess *	(b) Allocation of Capital Gain Excess *	(c) After Allocation of Capital Gain Excess
1 Not applicable			
2 Enter your total qualified dividends as refigured for the Alternative Minimum Tax (AMT):			
a Total qualified dividends. 65,374.			
b Adjustment from Schedules K-1 4,595.			
c Other adjustments to qualified dividends			
d Total. Combine lines 2a, 2b, and 2c.	69,969.	0.	69,969.
3 Enter the amount from Form 4952 for AMT, line 4g.			
4 Enter the amount from Form 4952 for AMT, line 4e.			
5 Subtract line 4 from line 3. If zero or less, enter -0-	0.		0.
6 Subtract line 5 from line 2. If zero or less, enter -0-	69,969.		69,969.
7 Net long-term capital gain:			
a Enter the gain from line 15 of Schedule D as refigured for the AMT 0.			
b Enter the gain from line 16 of Schedule D as refigured for the AMT 0.			
c Enter the smaller of line 7a or line 7b	0.		0.
8 Enter the smaller of line 3 or line 4			
9 Subtract line 8 from line 7c. If zero or less, enter -0-	0.	0.	0.
10 Add lines 6 and 9	69,969.		69,969.
A Enter the amount from Form 6251, line 6.	463,450.		
B Capital gain excess. Subtract line A from line 10. *	0.		
11 Total 28% rate and unrecaptured section 1250 gain:			
a Enter the gain from line 18 of Schedule D as refigured for the AMT 0.			
b Enter the gain from line 19 of Schedule D as refigured for the AMT			
c Add lines 11a and 11b.			0.
12 Enter the smaller of line 9 or line 11c			0.
13 Subtract line 12 from line 10. Also enter this amount on Form 6251, line 13.			69,969.

* Capital gain excess applies only if filing Form 2555, Foreign Earned Income.

► Keep for your records

Name(s) Shown on Return

Jeffrey B & Kristin A Sponaugle

Social Security Number

307-88-6533

Taxable Income – Line 1

1	Enter the amount from Form 1040 or 1040-SR, line 15, if more than zero. If Form 1040 or 1040-SR, line 15, is zero, subtract line 14 of Form 1040 or 1040-SR from line 11 of Form 1040 or 1040-SR and enter the result here. (If less than zero, enter as a negative amount.)	1	547,950.
2	Additions to income	2	
3	Add lines 1 and 2	3	547,950.
4	Subtractions from income	4	
5	Subtract line 4 from line 3. Enter on Form 6251, line 1	5	547,950.

Taxes – Line 2a

1	Generation skipping transfer taxes included on Schedule A, line 6	1	
---	---	---	--

Refund of Taxes – Line 2b

1	Taxable refund of state and local income tax	1	
2	Amount and description of any refund of state and local personal property taxes, foreign income or real property taxes.	2	
3	Total tax refund adjustment. Enter on Form 6251, line 2b.	3	

Alternative Tax Net Operating Loss Deduction (ATNOLD) – Line 2f

1	Alternative minimum taxable income (AMTI) without ATNOLD	1	578,050.
2	Enter adjustments	2	
3	Adjustment for domestic production activities deduction	3	
4	Adjusted AMTI without ATNOLD. Add lines 1-3	4	578,050.
5	ATNOLD limitation. Multiply line 4 by 90%.	5	520,245.
6	Enter ATNOL carried to 2020 from other year(s)	6	
7	Enter ATNOL included above attributable to qualified disaster losses	7	
8	ATNOL above not attributable to qualified disaster losses. Line 6 minus 7	8	
9	ATNOL deduction other than qualified disaster losses. Lesser of line 5 or 8	9	
10	ATNOL Disaster Deduction. Lesser of line 7 or (line 4 minus line 9)	10	
11	ATNOLD. Add lines 9 and 10. Enter on Form 6251, line 2f, as neg	11	

Incentive Stock Options – Line 2i

1	Incentive stock options adjustment from Schedule K-1 worksheets	1	
2	Incentive stock options from Employer Stock Transaction Worksheets	2	
3	Incentive stock options from Exercise of Stock Options Worksheets	3	
4	Other incentive stock options	4	
5	Total incentive stock options. Enter on Form 6251, line 2i.	5	

Alternative Minimum Taxable Income – Line 4

If married filing separately and Form 6251, line 4, is more than \$752,800:		
1 Alternative minimum taxable income, Form 6251	1	
2 Threshold amount	2	
3 Subtract line 2 from line 1	3	
4 Multiply line 3 by 25% (.25)	4	
5 Smaller of line 4 or \$57,300	5	
6 Add line 1 and line 5. Enter on Form 6251, line 4	6	

Exemption – Line 5

1 Enter \$73,600 if single or head of household, \$114,600 if married filing jointly or qualifying widow(er), \$57,300 if married filing separately	1	114,600.
2 Enter your alternative minimum taxable income from Form 6251, line 4	2	578,050.
3 Enter \$523,600 if single or head of household, \$1,047,200 if married filing jointly or qualifying widow(er), \$523,600 if married filing separately	3	1,047,200.
4 Subtract line 3 from line 2. If zero or less, enter -0-	4	0.
5 Multiply line 4 by 25% (.25)	5	0.
6 Subtract line 5 from line 1. If zero or less, enter -0-. Enter on 6251, line 5	6	114,600.

Form 6251
Line 7

Foreign Earned Income
Alternative Minimum Tax Worksheet

2021

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Name(s) Shown on Return Jeffrey B & Kristin A Sponaugle		Social Security Number 307-88-6533
1	Enter the amount from Form 6251, line 6	1 _____
2 a	Enter the amount from your (and your spouse's if filing jointly) Form 2555, lines 45 and 50.	2a _____
b	Enter the total amount of any itemized deductions or exclusions you couldn't claim because they are related to excluded income	2b _____
c	Subtract line 2b from line 2a. If zero or less, enter 0	2c _____
3	Add line 1 and line 2c	3 _____
4	Tax on the amount on line 3. <ul style="list-style-type: none"> • If you reported capital gain distributions directly on Form 1040 or 1040-SR, line 7; or you reported qualified dividends on Form 1040 or 1040-SR, line 3a; or you had a gain on both lines 15 and 16 of Schedule D (Form 1040 or 1040-SR) (as refigured for the AMT, if necessary), enter the amount from line 3 of this worksheet on Form 6251, line 12. Complete the rest of Part III of Form 6251. However, before completing Part III, see <i>Form 2555</i>, later, to see if you must complete Part III with certain modifications. Then enter the amount from Form 6251, line 40, here. • All Others: If line 3 is \$199,900 or less (\$99,950 or less if married filing separately), multiply line 3 by 26% (0.26). Otherwise, multiply line 3 by 28% (0.28) and subtract \$3,998 (\$1,999 if married filing separately) from the result. 	4 _____
5	Tax on amount on line 2c. If line 2c is \$199,900 or less (\$99,950 or less if married filing separately), multiply line 2c by 26% (0.26). Otherwise, multiply line 2c by 28% (0.28) and subtract \$3,998 (\$1,999 if married filing separately) from the result	5 _____
6	Subtract line 5 from line 4. Enter the result here and on Form 6251, line 7.	6 _____

Federal Carryover Worksheet

2021

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Name(s) Shown on Return Jeffrey B & Kristin A Sponaugle	Social Security Number 307-88-6533
--	---------------------------------------

2020 State and Local Income Tax Information

(a) State or Local ID	(b) Paid With Extension	(c) Estimates Pd After 12/31	(d) Total With- held/Pmts	(e) Paid With Return	(f) Total Over- payment	(g) Applied Amount
OR			41,450.	3,000.		
Totals . .			41,450.	3,000.		

2020 State Extension Information

(a) State	(b) Paid With Extension

2020 Locality Extension Information

(a) Locality	(b) Paid With Extension

2020 State Estimates Information

(a) State	(c) Estimates Paid After 12/31

2020 Locality Estimates Information

(a) Locality	(c) Estimates Paid After 12/31

2020 State Taxes Due Information

(a) State	(e) Paid With Return
OR	3,000.

2020 Locality Taxes Due Information

(a) Locality	(e) Paid With Return

2020 State Refund Applied Information

(a) State	(g) Applied Amount

2020 Locality Refund Applied Information

(a) Locality	(g) Applied Amount

2020 State Tax Refund Information

(a) State	(d) Total Withheld/Pmts	(f) Total Overpayment
OR	41,450.	

2020 Locality Tax Refund Information

(a) Locality	(d) Total Withheld/Pmts	(f) Total Overpayment

Jeffrey B & Kristin A Sponaugle

307-88-6533

Other Tax and Income Information		2020	2021
1	Filing status	2 MFJ	2 MFJ
2	Number of exemptions for blind or over 65 (0 - 4)		
3	Itemized deductions	10,000.	14,556.
4	Check box if required to itemize deductions	<input type="checkbox"/>	<input type="checkbox"/>
5	Adjusted gross income	493,139.	573,382.
6	Tax liability for Form 2210 or Form 2210-F	110,616.	102,077.
7	Alternative minimum tax		0.
8 a	Federal overpayment applied to next year estimated tax		
b	Federal extension payment for 2020 return		

QuickZoom to the IRA Information Worksheet for IRA information ►

Excess Contributions		2020	2021
9 a	Taxpayer's excess Archer MSA contributions as of 12/31		
b	Spouse's excess Archer MSA contributions as of 12/31		
10 a	Taxpayer's excess Coverdell ESA contributions as of 12/31		
b	Spouse's excess Coverdell ESA contributions as of 12/31		
11 a	Taxpayer's excess HSA contributions as of 12/31		
b	Spouse's excess HSA contributions as of 12/31		

Loss and Expense Carryovers		2020	2021
Note: Enter all entries as a positive amount			
12 a	Short-term capital loss		
b	AMT Short-term capital loss		
13 a	Long-term capital loss		
b	AMT Long-term capital loss		
14 a	Net operating loss available to carry forward		
b	AMT Net operating loss available to carry forward		
15 a	Investment interest expense disallowed		
b	AMT Investment interest expense disallowed		
16	Nonrecaptured net Section 1231 losses from:		
a	2021		
b	2020		0.
c	2019	0.	0.
d	2018	5.	5.
e	2017	147.	147.
f	2016		
17	AMT Nonrecap'd net Sec 1231 losses from:		
a	2021		
b	2020		0.
c	2019	0.	0.
d	2018	5.	5.
e	2017	155.	155.
f	2016		

Credit Carryovers				2020	2021
18	General business credit			18	
19	Adoption credit from:	a	2021	19 a	
		b	2020	b	
		c	2019	c	
		d	2018	d	
		e	2017	e	
		f	2016	f	
20	Mortgage interest credit from:	a	2021	20 a	
		b	2020	b	
		c	2019	c	
		d	2018	d	
21	Credit for prior year minimum tax			21	
22	District of Columbia first-time homebuyer credit			22	
23	Residential energy efficient property credit			23	
Other Carryovers				2020	2021
24	Section 179 expense deduction disallowed			24	
25	Excess foreign housing deduction:	a	Taxpayer (Form 2555, line 46)	25 a	
		b	Taxpayer (Form 2555, line 48)	b	
		c	Spouse (Form 2555, line 46)	c	
		d	Spouse (Form 2555, line 48)	d	

Charitable Contribution Carryovers

26	2020 Carryover of charitable contributions from:	Other Property		Capital Gain		Cash
		(a) 50%	(b) 30%	(c) 30%	(d) 20%	(e) 60/100%
a	2020					
b	2019					
c	2018					
d	2017					
e	2016					
27	2021 Carryover of charitable contributions from:	Other Property		Capital Gain		Cash
		(a) 50%	(b) 30%	(c) 30%	(d) 20%	(e) 60/100%
a	2021					
b	2020					
c	2019					
d	2018					
e	2017					
28	Amount overpaid less earned income credit					0.

Qualified Business Income Deduction (Section 199A) carryovers				2020	2021
29	Qualified business loss carryforward			29	
30	Qualified PTP loss carryforward			30	
31	Applicable percentage	2018	31 a		
		2019	b		
		2020	b		

2020 State Capital Loss Carryovers (For users **not** transferring from the prior year)

State ID	Short-term Capital Loss for State	AMT Short-term Capital Loss for State	Long-term Capital Loss for State	AMT Long-term Capital Loss for State	Capital Loss (combined) for State	AMT Capital Loss (combined) for State

IRA Information Worksheet

2021

► Keep for your records

Name(s) Shown on Return Jeffrey B & Kristin A Sponaugle	Social Security Number 307-88-6533
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Part I Traditional IRA		Taxpayer	Spouse
Basis and Value			
1	Total basis in traditional IRAs		
2	Year-end value on 12/31/2021		
3	Basis carryover as of 12/31/2021		
Excess Contributions			
4	Excess contributions as of 12/31/2020		
5	Carryover of excess contributions to 2022		
Part II Roth IRA		Taxpayer	Spouse
Basis (Contribution and Conversion History)			
6	Basis in Roth IRA contributions		
7	Basis in Roth IRA conversions		
8	Contribution basis carryover as of 12/31/2021		
9	Conversion basis carryover as of 12/31/2021		
Excess Contributions			
10	Excess contributions as of 12/31/2020		
11	Carryover of excess contributions to 2022		
Part III Traditional IRA Basis Detail		Taxpayer	Spouse
12	Basis for 2020 and earlier years		
13	Adjustment due to return of excess contributions		
14	Rollover of nontaxable portion of a qualified retirement plan		
15	Basis received from former spouse due to divorce or inherited		
16	Basis transferred to former spouse due to divorce		
17	Adjusted total basis in Traditional IRAs		
Part IV Traditional IRA Year-end Value Detail		Taxpayer	Spouse
18	Enter the combined value of all traditional IRAs (including SEP and SIMPLE IRAs) on 12/31/2021 <i>(See Help)</i>		
19	If any amounts were recharacterized either to or from any traditional IRA, enter the net amounts recharacterized after 12/31/2021. qualified charitable distributions (QCD) made in Jan. 2022 to be treated as made in December 2021 <i>(See Help)</i> .		
20	Enter the total amount of any traditional IRA distributions that you rolled over, or intend to roll over, to another traditional IRA, but the rollover was (or will be) made after 12/31/2021		
21	Check this box if you converted all of the traditional IRAs you had in 2021 to Roth IRAs in 2021	<input type="checkbox"/>	<input type="checkbox"/>

IRA Information Worksheet

► Keep for your records

2021

Page 2

Name(s) Shown on Return
Jeffrey B & Kristin A Sponaugle

Social Security Number
307-88-6533

Part V Roth IRA Contribution and Conversion Balances		Taxpayer	Spouse
22	Opened a Roth IRA before 2017	Yes <input type="checkbox"/> No <input type="checkbox"/>	Yes <input type="checkbox"/> No <input type="checkbox"/>
2020 Balances (Basis - Before 2021 Transactions)			
23	Cumulative regular Roth IRA contributions, including rollovers from Roth 401(k) and Roth 403(b)		
24	Cumulative pre 2017 conversions - taxable and nontaxable		
25	2017 conversion contributions taxable at conversion		
26	2017 conversion contributions not taxable at conversion		
27	2018 conversion contributions taxable at conversion		
28	2018 conversion contributions not taxable at conversion		
29	2019 conversion contributions taxable at conversion		
30	2019 conversion contributions not taxable at conversion		
31	2020 conversion contributions taxable at conversion		
32	2020 conversion contributions not taxable at conversion		
2021 Transactions - Contributions		Taxpayer	Spouse
33	Regular Roth IRA contributions		
34	Rollover from Roth 401(k) and Roth 403(b)		
35	Conversion contributions taxable at conversion		
36	Conversion contributions not taxable at conversion		
37	Repayments of qualified Roth reservist distributions		
2021 Transactions - Distributions			
38	Distributions from regular Roth IRA contributions and from rollovers from Roth 401(k) and Roth 403(b)		
39	Distributions from cumulative pre 2017 conversions		
40	Distributions from 2017 conversions taxable at conversion		
41	Distributions from 2017 conversions not taxable at conversion		
42	Distributions from 2018 conversions taxable at conversion		
43	Distributions from 2018 conversions not taxable at conversion		
44	Distributions from 2019 conversions taxable at conversion		
45	Distributions from 2019 conversions not taxable at conversion		
46	Distributions from 2020 conversions taxable at conversion		
47	Distributions from 2020 conversions not taxable at conversion		
48	Distributions from 2021 conversions taxable at conversion		
49	Distributions from 2021 conversions not taxable at conversion		
50	Did you have any open Roth IRA accounts on 12/31/2021?	Yes <input type="checkbox"/> No <input type="checkbox"/>	Yes <input type="checkbox"/> No <input type="checkbox"/>
Balance c/over to 2022 (Basis - After 2021 Transactions)			
51	Cumulative regular Roth IRA contributions, including rollovers from Roth 401(k) and Roth 403(b)		
52	Cumulative pre 2018 conversions - taxable and nontaxable		
53	2018 conversion contributions taxable at conversion		
54	2018 conversion contributions not taxable at conversion		
55	2019 conversion contributions taxable at conversion		
56	2019 conversion contributions not taxable at conversion		
57	2020 conversion contributions taxable at conversion		
58	2020 conversion contributions not taxable at conversion		
59	2021 conversion contributions taxable at conversion		
60	2021 conversion contributions not taxable at conversion		

IRA Information Worksheet

► Keep for your records

2021

Page 3

Name(s) Shown on Return

Jeffrey B & Kristin A Sponaugle

Social Security Number

307-88-6533

Part VI Roth IRA Basis Adjustments		Taxpayer	Spouse
Received From Former Spouse due to Divorce or Inheritance			
	Cumulative regular Roth IRA contributions, including rollovers from Roth 401(k) and Roth 403(b)		
61			
62	Cumulative pre 2017 conversions - taxable and nontaxable		
63	2017 conversion contributions taxable at conversion		
64	2017 conversion contributions not taxable at conversion		
65	2018 conversion contributions taxable at conversion		
66	2018 conversion contributions not taxable at conversion		
67	2019 conversion contributions taxable at conversion		
68	2019 conversion contributions not taxable at conversion		
69	2020 conversion contributions taxable at conversion		
70	2020 conversion contributions not taxable at conversion		
71	2021 conversion contributions taxable at conversion		
72	2021 conversion contributions not taxable at conversion		
Transferred To Former Spouse due to Divorce			
	Cumulative regular Roth IRA contributions, including rollovers from Roth 401(k) and Roth 403(b)		
73			
74	Cumulative pre 2017 conversions - taxable and nontaxable		
75	2017 conversion contributions taxable at conversion		
76	2017 conversion contributions not taxable at conversion		
77	2018 conversion contributions taxable at conversion		
78	2018 conversion contributions not taxable at conversion		
79	2019 conversion contributions taxable at conversion		
80	2019 conversion contributions not taxable at conversion		
81	2020 conversion contributions taxable at conversion		
82	2020 conversion contributions not taxable at conversion		
83	2021 conversion contributions taxable at conversion		
84	2021 conversion contributions not taxable at conversion		

Form 8582
Line 7

Modified Adjusted Gross Income Worksheet

2021

► Keep for your records

Name(s) Shown on Return Jeffrey B & Kristin A Sponaugle	Social Security Number 307-88-6533
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Description	Amount
Income	
Wages	501,673.
Interest income before Series EE bond exclusion	874.
Dividend income	70,835.
Tax refund	
Alimony received	
Nonpassive business income or loss	
Royalty and nonpassive rental activities income or loss	
Nonpassive partnership income or loss	
Nonpassive S corporation income or loss	
Nonpassive farm rental income or loss	
Nonpassive farm income or loss	
Nonpassive estate and trust income or loss	
Real estate mortgage investment conduits	
Business gains and losses from nonpassive activities	
Capital gains and losses	
Taxable IRA distributions	
Taxable pension distributions	
Unemployment compensation	
Other income	
Total income	573,382.
Adjustments	
Educator expenses	
Certain business expenses of reservists, performing artists, and government officials	
Health savings account deduction	
Moving expenses	
Self-employed SEP, SIMPLE, and qualified plans	
Self-employed health insurance deduction	
Penalty on early withdrawals of savings	
Alimony paid	
Other adjustments	
Total adjustments	
Modified adjusted gross income	573,382.

Two-Year Comparison

2021

Name(s) Shown on Return Jeffrey B & Kristin A Sponaugle			Social Security Number	
Income	2020	2021	Difference	%
Wages, salaries, tips, etc	461,110.	501,673.	40,563.	8.80
Interest and dividend income	6,549.	71,709.	65,160.	994.96
State tax refund	0.		0.	
Business income (loss)				
Capital and other gains (losses)	25,480.		-25,480.	-100.00
IRA distributions				
Pensions and annuities				
Rents and royalties				
Partnerships, S Corps, etc				
Farm income (loss)				
Social security benefits				
Income other than the above				
Total Income	493,139.	573,382.	80,243.	16.27
Adjustments to Income				
Adjusted Gross Income	493,139.	573,382.	80,243.	16.27
Itemized Deductions				
Medical and dental		0.	0.	
Income or sales tax	41,911.	49,032.	7,121.	16.99
Real estate taxes	27,121.	39,351.	12,230.	45.09
Personal property and other taxes		1,871.	1,871.	
Interest paid				
Gifts to charity		2,685.	2,685.	
Casualty and theft losses				
Miscellaneous				
Total Itemized Deductions	10,000.	14,556.	4,556.	45.56
Standard or Itemized Deduction	24,800.	25,100.	300.	1.21
Qualified Business Income Deduction		332.	332.	
Taxable Income	468,339.	547,950.	79,611.	17.00
Income tax	107,265.	130,114.	22,849.	21.30
Additional income taxes				
Alternative minimum tax		0.	0.	
Total Income Taxes	107,265.	130,114.	22,849.	21.30
Nonbusiness credits		33,261.	33,261.	
Business credits				
Total Credits		33,261.	33,261.	
Self-employment tax				
Other taxes	3,351.	5,224.	1,873.	55.89
Total Tax After Credits	110,616.	102,077.	-8,539.	-7.72
Withholding	98,197.	107,487.	9,290.	9.46
Estimated and extension payments				
Earned income credit				
Additional child tax credit				
Other payments				
Total Payments	98,197.	107,487.	9,290.	9.46
Form 2210 penalty	24.		-24.	-100.00
Applied to next year's estimated tax				
Refund		5,410.	5,410.	
Balance Due	12,443.		-12,443.	-100.00

Current year effective tax rate 16.89 %

Tax Summary
► Keep for your records

2021

Name (s)

Jeffrey B & Kristin A Sponaugle

Total income	573,382.
Adjustments to income	
Adjusted gross income	573,382.
Itemized/standard deduction	25,100.
Qualified business income deduction	332.
Taxable income	547,950.
Tentative tax	130,114.
Additional taxes	
Alternative minimum tax	0.
Total credits	33,261.
Other taxes	5,224.
Total tax	102,077.
Total payments	107,487.
Estimated tax penalty	
Amount Overpaid	5,410.
Refund	5,410.
Amount Applied to Estimate	
Balance due	0.

2021

Social Security No.
307-88-6533

<p>1 Can you be claimed as a dependent on another person's 2021 return?</p> <p><input checked="" type="checkbox"/> No. Go to line 2</p> <p><input type="checkbox"/> Yes. Stop. You can't take the credit. Don't complete the rest of this worksheet</p> <p>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?</p> <p><input checked="" type="checkbox"/> Yes. Go to line 6</p> <p><input type="checkbox"/> No. If you are filing a joint return, go to line 3.</p> <p style="padding-left: 40px;">If you aren't filing a joint return, go to line 5.</p> <p>3 Was at least one of you a member of the U.S. Armed Forces at any time during 2020, 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)?</p> <p><input type="checkbox"/> Yes. Your credit is not limited. Go to line 6.</p> <p><input type="checkbox"/> No. Go to line 4.</p> <p>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)?</p> <p><input type="checkbox"/> Yes. Your credit is limited. Go to line 6.</p> <p><input type="checkbox"/> No. Go to line 5</p> <p>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?</p> <p><input type="checkbox"/> Yes. Enter 0 on line 6 and go to line 7.</p> <p><input type="checkbox"/> No. Stop. You can't take the credit. Don't complete the rest of this worksheet and don't enter any amount on Form 1040, line 30.</p> <p>6 Enter:</p> <ul style="list-style-type: none"> • \$1,400 if single, head of household, married filing separately, 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 <p>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 identification number</p> <p>8 Add lines 6 and 7</p> <p>9 Is the amount on line 11 of Form 1040 or 1040-SR more than the amount shown below for your filing status?</p> <ul style="list-style-type: none"> • Single or married filing separately-\$75,000 • Married filing jointly or qualifying widow(er)-\$150,000 • Head of household-\$112,500 <p><input checked="" type="checkbox"/> Yes. Enter the amount from line 11 of Form 1040 or 1040-SR and go to line 10</p> <p><input type="checkbox"/> No. Enter the amount from line 8 on line 12 and skip lines 10 and 11</p> <p>10 Is line 9 more than the amount shown below for your filing status?</p> <ul style="list-style-type: none"> • Single or married filing separately-\$80,000 • Married filing jointly or qualifying widow(er)-\$160,000 • Head of household-\$120,000 <p><input checked="" type="checkbox"/> Yes. Stop. You can't take the credit. Don't complete the rest of this worksheet and don't enter any amount on Form 1040, line 30.</p> <p><input type="checkbox"/> No. Subtract line 9 from the amount shown above for your filing status.</p> <p>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).</p> <ul style="list-style-type: none"> • Single or married filing separately-\$5,000 • Married filing jointly or qualifying widow(er)-\$10,000 • Head of household-\$7,500 <p>12 Multiply line 8 by line 11.</p> <p>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 for the amount to enter here</p> <p>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</p>	<p>6 <u>2,800.</u></p> <p>7 <u>1,400.</u></p> <p>8 <u>4,200.</u></p> <p>9 <u>573,382.</u></p> <p>10 _____</p> <p>11 _____</p> <p>12 _____</p> <p>13 _____</p> <p>14 _____</p>
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Compare to U. S. Averages

► Keep for your records

2021

Name(s) Shown on Return Jeffrey B & Kristin A Sponaugle	Social Security No 307-88-6533
--	-----------------------------------

Your 2021 adjusted gross income (AGI) 573,382.
National adjusted gross income range used below from 250,000. to 999,999,999.

Note: National average amounts have been adjusted for inflation. See Help for details.

Selected Income, Deductions, and Credits	Actual Per Return	National Average
Salaries and wages	501,673.	420,672.
Taxable interest	874.	9,774.
Tax-exempt interest		22,018.
Dividends	70,835.	40,627.
Business net income less loss		117,046.
Net capital gain		224,792.
Net capital loss		2,572.
Taxable IRAs pensions and annuities		55,785.
Rent and royalty net income less loss		59,269.
Partnership and S corporation net income less loss		412,887.
Taxable social security benefits		29,596.
Medical and dental expenses deduction	0.	33,938.
Taxes paid deduction	11,871.	54,302.
Interest paid deduction		17,191.
Charitable contributions deduction	2,685.	23,799.
Total itemized deductions	14,556.	86,708.
Child care credit		605.
Education tax credits		0.
Child tax credit		0.
Retirement savings contributions credit		0.
Earned income credit		0.
Other Information	Actual Per Return	National Average
Adjusted gross income	573,382.	702,893.
Taxable income	547,950.	615,462.
Income tax	130,114.	177,999.
Alternative minimum tax	0.	8,305.
Total tax liability	102,077.	183,156.

► Keep for your records

Name(s) Shown on Return

Jeffrey B & Kristin A Sponaugle

Social Security Number

307-88-6533

(a) First InstallmentDue Date **4/15/2021**

Required Installment . . . _____

Underpayment _____

Payment Date	Payment	Days Late	Rate Period	Interest Rate	Penalty
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
Total underpayment penalty on first required installment					_____

(b) Second InstallmentDue Date **6/15/2021**

Required Installment . . . _____

Underpayment _____

Payment Date	Payment	Days Late	Rate Period	Interest Rate	Penalty
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
Total underpayment penalty on second required installment					_____

(c) Third InstallmentDue Date **9/15/2021**

Required Installment . . . _____

Underpayment _____

Payment Date	Payment	Days Late	Rate Period	Interest Rate	Penalty
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
Total underpayment penalty on third required installment					_____

(d) Fourth InstallmentDue Date **1/15/2022**

Required Installment . . . _____

Underpayment _____

Payment Date	Payment	Days Late	Rate Period	Interest Rate	Penalty
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
Total underpayment penalty on fourth required installment					_____

* Remaining balance due after applying all payments

Total penalty _____

Estimated Taxes and Form W-4 Worksheet

Name: Jeffrey B & Kristin A Sponaugle
SSN: 307-88-6533

Note: To calculate additional withholding for more than 3 jobs between taxpayer and spouse, or if the lowest paying job earns more than \$120,000 - see the IRS W-4 Calculator at www.irs.gov/W4App.

Choose the Method You Will Use to Pay Your 2022 Federal Income Taxes

☐ By withholding from my paychecks. (You will also need to complete the **Additional Information for Form W-4 Worksheet**. QuickZoom below.)
☒ By making estimated tax payments. If estimated payments are in addition to withholding, my estimated 2022 withholding will be
 Overpayment from my 2021 return. 5,410.
 Amount of my 2021 overpayment to apply to 2022 instead of refunding it

Enter Your Filing Status and Other Information for Your 2022 Tax Return

Choose your filing status 2 - Married filing jointly

Taxpayer age as of the end of 2022 52

Spouse age as of the end of 2022 43

Do you qualify for an additional standard deduction?

Taxpayer:

Spouse:

Total 0

☐ Check if you must itemize in 2022. (See Tax Help.)

Dependent of Another

☐ Check if you will be the dependent of another person (but not if married filing jointly).

Dependents on return:

	2021	2022
Number of qualifying children dependents age 16 and under	1	1
Number of qualifying children dependents age 17 to 23	0	0
Number of other dependents on return	0	0

Enter Your 2022 Income and Deductions in 2nd column

	2021 Actual	2022 Expected
Compensation:		
Annual wages and salary for taxpayer	501,673.	
Medicare wages for taxpayer (W-2 box 5)	527,673.	
Annual wages and salary for spouse		
Medicare wages for spouse (W-2 box 5)		
Self-employment Income:		
Schedule C income for taxpayer		
Schedule C income for spouse		
Schedule F & K-1 income for taxpayer		
Schedule F & K-1 income for spouse		
Conservation Reserve Program Payments for taxpayer		
Conservation Reserve Program Payments for spouse		
Annual net income from self-employment for taxpayer		
Annual net income from self-employment for spouse		

W-2: ☐ Check to populate W-2 table from 2021 return

Employer **Owner** **Wages** **2021 Withholding** **2022 Wages** **2022 Withholding**

Schedule C: ☐ Check to populate Schedule C table from 2021 return

Name **Owner** **2021 Income** **2021 Expenses** **2022 Income** **2022 Expenses**

Other Tax Information:			
Note: Include this income in the Other Income section below.			
Net Investment Income for 3.8% tax	71,709.		
Qualified dividends	65,374.		
Maximum Capital Gains Rate Tax Information:			
Net short-term capital gains or losses			
Net long-term capital gains or losses			
Net 28%-rate capital gains included in long-term			
Unrecap'd Sec 1250 gains incl in long-term (<i>see Tax Help</i>)			
Investment income election (<i>see Tax Help</i>)			
Other Income:			
Total of your other taxable income and losses (<i>see Tax Help</i>) . . .	71,709.		
Foreign income or housing exclusions.			
Adjustments:			
Deductible IRA contributions, alimony, etc			
Itemized Deductions:			
Total medical expenses	0.		
State and local property and income taxes (or sales tax)	10,000.		
Deductible foreign income taxes	1,871.		
Deductible mortgage interest			
Cash charitable contributions.			
Other charitable contributions	2,685.		
Deductible investment interest expense, casualty or theft losses (<i>see Tax Help</i>)			
Other itemized deductions			
Net qualified disaster loss (<i>see Tax Help</i>)			
Standard Deduction:			
Standard deduction	25,100.		25,900.
Charitable cash contributions if using the standard deduction			

Deduction Allowed:		
Deduction (<i>greater of standard+qual'd disaster loss or item'd</i>)	25,100.	25,900.
Other Deduction:		
Qualified business income deduction (<i>see Tax Help</i>)	332.	
Credits:		
Earned Income Tax Credit		
Child Tax Credit		0.
Child and Dependent Care Credit		
Education Credits		
Other Credits.	33,261.	

Jeffrey B & Kristin A Sponaugle

307-88-6533 Page 2

Income Tax Calculation for Your 2022 Tax Return	2021 Actual	2022 Expected
Taxable income	547,950.	0.
Income tax	130,114.	
Alternative minimum tax (Enter Alt Min tax expected in 2022) . . .	0.	
Premium tax credit repayment (Enter amt expected for 2022) . . .		
Total credits (Enter credits expected in 2022)	33,261.	0.
Tax on self-employment income and add'l 0.9% Medicare tax . . .	2,499.	0.
Net investment income tax (3.8%)	2,725.	0.
Other taxes (Enter other taxes expected in 2022)	0.	
Total federal income tax	102,077.	0.
Enter the Tax Payments You've Already Made for Your 2022 Tax Return		
The federal income tax actually withheld from your paychecks to date		
Taxpayer		
Spouse		
Federal estimated tax payments you've already made		
Payment number 1 (April 18, 2022)		
Payment number 2 (June 15, 2022)		
Payment number 3 (September 15, 2022)		
2021 federal overpayment credited to 2022 (<i>from page 1 above</i>)		
Total taxes paid to date		
Balance of payments needed or (expected refund)		0.

Summary of Taxes to be Paid for 2022	
Federal income taxes to be withheld from your paychecks	
Your 2021 federal overpayment you applied to 2022.	
Your 2022 federal estimated taxes,	
based on <u>110% of your 2021 actual tax</u>	4,800.
Estimate of total payments you will need to make for 2022	4,800.

Estimated Tax Payment Options

Name: Jeffrey B & Kristin A Sponaugle
SSN: 307-88-6533

Prepare My 2022 Estimated Taxes Based on	Tax Amount
<input type="checkbox"/> 90% of tax on your 2022 estimated taxable income	0.
<input type="checkbox"/> 100% of tax on your 2022 estimated taxable income	0.
<input type="checkbox"/> 66-2/3% of tax on your 2022 estimated taxable income (for farmers and fishermen only, see Tax Help)	0.
<input checked="" type="checkbox"/> 100% (110%) of your 2021 taxes (prior-year exception) Note: If your 2021 taxes were less than \$1000, see Tax Help	112,285.

Amount of Estimated Taxes to Pay in 2022	
Taxes based on method above	112,285.
Expected withholding for 2022 . . . (2021 actual withholding)	107,487.
Taxes due after withholding	4,798.
Estimates you've already paid	
Last year's overpayment you applied to this year	
Balance of estimated taxes due	4,798.

Round My Payments Up
<input type="checkbox"/> To the next \$10
<input type="checkbox"/> To the next \$100

Prepare Estimated Tax Payment Vouchers
<input checked="" type="checkbox"/> The amount of estimated taxes due is \$1,000 or more (see Tax Help)
<input type="checkbox"/> Even if the amount of estimated taxes due is less than \$1,000
<input type="checkbox"/> No, do not prepare estimated tax payment vouchers

Schedule of Estimated Tax Payments for 2022	
Check the box for the payment date due next. We will prepare your vouchers based on your choice.	
<input type="checkbox"/> Payment number 1, due April 18, 2022	1,200.
<input type="checkbox"/> Payment number 2, due June 15, 2022	1,200.
<input type="checkbox"/> Payment number 3, due September 15, 2022	1,200.
<input type="checkbox"/> Payment number 4, due January 17, 2023	1,200.

Total estimated tax payments for 2022	4,800.
---	--------

Print Estimated Tax Vouchers
<input checked="" type="checkbox"/> Yes, print those prepared by program
<input type="checkbox"/> No, I will use those supplied by the I.R.S. and write in the amounts

Additional Information for Form W-4

Name:	<u>Jeffrey B & Kristin A Sponaugle</u>
SSN:	<u>307-88-6533</u>

Note: To calculate additional withholding for more than 3 jobs between taxpayer and spouse, or if the lowest paying job earns more than \$120,000 - see the IRS W-4 Calculator at www.irs.gov/W4App.

<input type="checkbox"/> This box will be checked if your entries on the Estimated Taxes and Form W-4 Worksheet indicate that this worksheet and Form W-4 are necessary for your next year's plan.		
Enter Salary and Pay Periods for 2022	Taxpayer	Spouse
Your annual salary for this year	<u> </u>	<u> </u>
Salary you have already received in 2022	<u> </u>	<u> </u>
Your remaining salary for this year	0.	<u> </u>
Number of paychecks you have remaining this year	<div style="border: 1px solid black; width: 40px; height: 20px; display: flex; align-items: center; justify-content: center;"> </div>	<div style="border: 1px solid black; width: 40px; height: 20px; display: flex; align-items: center; justify-content: center;"> </div>
How often you are paid	<u> </u>	<u> </u>
Your gross salary per pay period	<u> </u>	<u> </u>

Form W-4 Personal Withholding Adjustments	Taxpayer	Spouse
Withholding status	<u> </u>	<u> </u>
Additional withholding per pay period	<u> </u>	<u> </u>
Estimated future withholding per pay period	<u> </u>	<u> </u>
Estimated future withholding through remainder of year	<u> </u>	<u> </u>
Top tax rate being withheld	<u> </u> %	<u> </u> %

Change in Federal Income Tax Withholding per Pay Period	Taxpayer	Spouse
See tax help for more information.		
Current withholding per pay period	<u> </u>	<u> </u>
Estimated future withholding per pay period	<u> </u>	<u> </u>
Increase/(decrease) in net pay per pay period	<u> </u>	<u> </u>

Summary of Federal Income Taxes to be Withheld in 2022: Total taxes withheld to date, entered on ES & Form W4 Worksheet and future withholding from above.	
Taxpayer's withholding	<u> </u>
Spouse's withholding	<u> </u>
Total withholding	<u> </u>

ELECTRONIC POSTMARK - CERTIFICATION OF ELECTRONIC FILING

Taxpayer: Jeffrey B & Kristin A Sponaugle

Primary SSN: 307-88-6533

Federal Return Submitted: _____

Federal Return Acceptance Date: _____

Your return has not been electronically transmitted yet

The Intuit Electronic Postmark shows the date and time Intuit received your federal tax return. The Intuit Electronic Postmark documents the filing date of your income tax return, and the electronic postmark information should be kept on file with your tax return and other tax-related documentation.

There are two important aspects of the Intuit Electronic Postmark:

1. THE INTUIT ELECTRONIC POSTMARK.

The electronic postmark shows the date and time Intuit received the federal return, and is deemed the filing date if the date of the electronic postmark is on or before the date prescribed for filing of the federal individual income tax return.

TIMELY FILING:

For your federal return to be considered filed on time, your return must be postmarked on or before midnight . Intuit's electronic postmark is issued in the Pacific Time (PT) zone. If you are not filing in the PT zone, you will need to add or subtract hours from the Intuit Electronic Postmark time to determine your local postmark time. For example, if you are filing in the Eastern Time (ET) zone, and you electronically file your return at 9 AM on , your Intuit electronic postmark will indicate , 6 AM. If your federal tax return is rejected, the IRS still considers it filed on time if the electronic postmark is on or before , and a corrected return is submitted and accepted before . If your return is submitted after , a new time stamp is issued to reflect that your return was submitted after the IRS deadline, and consequently, is no longer considered to have been filed on time.

If you request an automatic six-month extension, your return must be electronically postmarked by midnight . If your federal tax return is rejected, the IRS will still consider it filed on time if the electronic postmark is on or before , and the corrected return is submitted and accepted by

2. THE ACCEPTANCE DATE.

Once the IRS accepts the electronically filed return, the acceptance date will be provided by the Intuit Electronic Filing Center. This date is proof that the IRS accepted the electronically filed return.

We need your consent - Early Access

This is an IRS requirement

IRS regulations require the following statements:

"Federal law requires this consent form be provided to you. Unless authorized by law, we cannot use your tax return information for purposes other than the preparation and filing of your tax return without your consent.

You are not required to complete this form to engage our tax return preparation services. If we obtain your signature on this form by conditioning our tax return preparation services on your consent, your consent will not be valid. Your consent is valid for the amount of time that you specify. If you do not specify the duration of your consent, your consent is valid for one year from the date of signature."

If you believe your tax return information has been disclosed or used improperly in a manner unauthorized by law or without your permission, you may contact the Treasury Inspector General for Tax Administration (TIGTA) at <https://www.treasury.gov/tigta/>.

To agree, enter your name and date in the boxes below and select the "I Agree" button on the bottom of the page.

<hr/> <hr/> <hr/> <hr/>

First Name

Last Name

Please type the date below:

Date

F7216U01 SBIA5001

Read and accept this Disclosure Consent

This is an IRS requirement

IRS regulations require the following statements:

"Federal law requires this consent form be provided to you. Unless authorized by law, we cannot disclose your tax return information to third parties for purposes other than the preparation and filing of your tax return without your consent. If you consent to the disclosure of your tax return information, Federal law may not protect your tax return information from further use or distribution.

You are not required to complete this form to engage our tax return preparation services. If we obtain your signature on this form by conditioning our tax return preparation services on your consent, your consent will not be valid. If you agree to the disclosure of your tax return information, your consent is valid for the amount of time that you specify. If you do not specify the duration of your consent, your consent is valid for one year from the date of signature."

If you believe your tax return information has been disclosed or used improperly in a manner unauthorized by law or without your permission, you may contact the Treasury Inspector General for Tax Administration (TIGTA) at <https://www.treasury.gov/tigta/>.

To agree, enter your name and date in the boxes below and select the "I Agree" button on the bottom of the page.

--

Sign this agreement by entering your name:

Please type the date below:

Date

Read and accept this Disclosure Consent

This is an IRS requirement

To, enable the Tax Identity restoration protection service that you purchased as part of a bundle, we need your consent to send some of your personal information to our partner, ID Notify.

Entering your name and date below allows us to disclose the data below to IDNotify, provided by CSIdentity Corp., an Experian company. With your consent, we will send the following: First Name, Middle Initial, Last Name, Date of Birth, Phone Number, Street Address, City, State, Zip, Social Security Number, Email Address, Username, and a randomly generated Subscriber Number.

IRS regulations require the following statements:

"Federal law requires this consent form be provided to you. Unless authorized by law, we cannot disclose your tax return information to third parties for purposes other than the preparation and filing of your tax return without your consent. If you consent to the disclosure of your tax return information, Federal law may not protect your tax return information from further use or distribution.

You are not required to complete this form to engage our tax return preparation services. If we obtain your signature on this form by conditioning our tax return preparation services on your consent, your consent will not be valid. If you agree to the disclosure of your tax return information, your consent is valid for the amount of time that you specify. If you do not specify the duration of your consent, your consent is valid for one year from the date of signature."

If you believe your tax return information has been disclosed or used improperly in a manner unauthorized by law or without your permission, you may contact the Treasury Inspector General for Tax Administration (TIGTA) at <https://www.treasury.gov/tigta/>.

To agree, enter your name and date in the boxes below and select the "I Agree" button on the bottom of the page.

I authorize Intuit to send my information listed above to CSIdentity Corporation.

Sign this agreement by entering your name:

Please type the date below:

Date

IMPORTANT DISCLOSURES

If you are owed federal tax refund(s), you have a right to choose how you will receive the refund(s). There are several options available to you. Please read about these options below.

You can file your federal tax return(s) electronically or by paper and obtain your federal tax refund(s) directly from the Internal Revenue Service ("IRS") for free. If you file your tax return(s) electronically, you can receive refund checks directly from the IRS through the U.S. Postal Service in 21 to 28 days from the time you file your tax return(s) or the IRS can deposit your refund(s) directly into your bank account in less than 21 days from the time you file your tax return(s) unless there are delays by the IRS. If you file a paper return through the U.S. Postal Service, you can receive refund checks directly from the IRS through the U.S. Postal Service in 6 to 8 weeks from the time the IRS receives your return(s) or the IRS can deposit your refund(s) directly into your bank account in 6 to 8 weeks from the time the IRS receives your return(s). However, if your return(s) contains Earned Income Tax Credit or Additional Child Tax Credit, the IRS will issue your refund(s) no earlier than February 15, 2022.

You can file your federal tax return(s) electronically, select the Refund Processing Service ("RPS"), and have your federal tax refund(s) processed through a processor using banking services of a financial institution. The RPS allows your refund(s) to be deposited into a bank account at Green Dot Bank ("Bank") and deducts your TurboTax fees and other amounts that you authorize from your federal refund(s). The balance of your federal refund(s) is delivered to you via the disbursement method you select. If you file your tax return(s) electronically and select the RPS, the IRS will deposit your refund(s) with Bank. Upon Bank's receipt of your refund(s), Santa Barbara Tax Products Group, LLC, a division of Green Dot Corporation, a Delaware corporation, a processor, will deduct from your federal refund(s) any fees charged by TurboTax for the preparation and filing of your tax return(s) and any other amounts authorized by you and disburse the balance of your refund proceeds to you. Unless there are unexpected delays, federal refunds are received in less than 21 days from the time you file your tax return(s) electronically. However, if your return(s) contains Earned Income Tax Credit or Additional Child Tax Credit, the IRS will issue your refund(s) no earlier than February 15, 2022.

The RPS is not necessary to obtain your refund(s). If you have an existing bank account, you do not need to use the RPS in order to receive a direct deposit from the IRS. You may consult the IRS website (IRS.gov) for information about tax refund processing.

If you select the RPS, no prior debt you may owe to Bank will be deducted from your refund(s).

You can change your income tax withholdings which might result in you receiving additional funds throughout the year rather than waiting to receive these funds potentially in tax refund(s) next year. Please consult your employer or tax advisor for additional details.

This Agreement requires all disputes to be resolved by way of binding arbitration.
The terms of the arbitration provision appear in Section 10.

Information regarding low-cost deposit accounts may be available at www.mymoney.gov

The chart below shows the options for filing your federal tax returns (e-file or paper returns), the RPS product, refund disbursement options, estimated timing for obtaining your federal tax refund proceeds, and costs associated with the various options.

WHAT TYPE OF FILING METHOD?	WHAT ARE YOUR DISBURSEMENT OPTIONS?	WHAT IS THE ESTIMATED TIME TO RECEIVE REFUND(S)?	WHAT COSTS DO YOU INCUR IN ADDITION TO TAX PREPARATION FEES?
PAPER RETURN No Refund Processing Service	IRS direct deposit to your personal bank account.	Approximately 6 to 8 weeks ¹	Free
	Check mailed by IRS to address on tax return(s).	Approximately 6 to 8 weeks ¹	
ELECTRONIC FILING (E-FILE) No Refund Processing Service	IRS direct deposit to your personal bank account.	Usually within 21 days ¹	Free
	Check mailed by IRS to address on tax return(s).	Approximately 21 to 28 days ¹	
ELECTRONIC FILING (E-FILE) Refund Processing Service	Direct deposit to your personal bank account.	Usually within 21 days ¹	Free option with your purchase of a Tax Product ²

¹You may experience delays with your tax refund(s) if, for example, you enter incorrect bank account or contact information, you enter a bank account in someone else's name, or if possible suspicious activity is detected. If your return(s) contains Earned Income Tax Credit or Additional Child Tax Credit, the IRS will issue your refund(s) no earlier than February 15, 2022.

²The charges here consist of a TurboTax Fee, the cost of the Tax Product, and any fees for additional products and services purchased. Note that the cost of the Tax Product may vary depending on the edition of TurboTax purchased. See Section 3 of the Refund Processing Service Agreement for the cost of the service you have chosen.

Questions? Call 877-908-7228

Pro Delegation Worksheet

2021

Check this box if you are preparing this return as a PRO preparer ☐

Preparer / Electronic Return Originator (ERO) Information

Preparer Name _____ Print name in signature area? ☐

Preparer Tax ID # (PTIN) _____

NY Tax Preparer Registration # _____ or NY Exclusion Code _____

For NM, OR Preparers Only: State ID# _____

Preparer E-mail _____ Print date on return? ☐

Preparer Phone _____ CAF # _____

Electronic Filing Only: ERO Practitioner PIN _____

Electronic Filing and Printing of Tax Return Information

Electronic Filing:

- ☐ File **federal** return electronically
- ☐ File **state** returns electronically
- ☐ File **other** returns electronically

Select state returns to file electronically:

State(s)

Select other returns to file electronically:

Other Return(s)

Print and Mail Selections (use only if e-file ineligible):

- ☐ Federal return printed and mailed to IRS
- ☐ State return printed and mailed to state agency
- ☐ Other return printed and mailed

Select state returns to file by mail:

State(s)

Select other returns to file by mail:

Other Return(s)

Electronic Filing and Printing of Amended Return Information

Electronic Filing:

- ☐ File **federal** amended return(s) electronically
- ☐ File **state** amended return(s) electronically

Select state amended return(s) to file electronically:

State(s)

Print and Mail Selections (use only if e-file ineligible):

- ☐ Federal amended return printed and mailed
- ☐ State amended return printed and mailed

Select state amended return(s) to file by mail:

State(s)

By using a computer system and software to prepare and transmit my client's return electronically, I consent to the disclosure of all information pertaining to my use of the system and software to create my client's return and to the electronic transmission of my client's return to the state Department of Revenue, as applicable by law.

☐ Sign return electronically using Practitioner PIN

☐ Automatically generate PIN equal to last 5 digits of taxpayer(s) SSN (See help)

☐ Taxpayer(s) entered own PIN(s)

☐ Preparer entered PIN(s) on behalf of taxpayer(s)

Date PIN entered.

Taxpayer and Spouse (if applicable) driver's license and/or state identification must be completed on the federal information worksheet prior to e-filing the return.

	Driver's license
	State issued identification card
	Passport
	Account statement from financial institution
	Utility billing statement
	Credit card billing statement

	To indicate a client return download in FnF
	New Finish and File enabled

[illegible]

Please fill out the survey at the link below to help us better understand your experience working with the tax optimization features.

<https://forms.gle/ugi2CxnyuAXNW2Kb7>

Suggestions For Customer

Suggestion ID	Suggestion
0000	No pilot project expert suggestion was determined for this customer

[illegible]

Pro Notes About Suggestions

Suggestion ID	Suggestion
---------------	------------

[illegible]

SMART WORKSHEET FOR: Schedule B: Interest and Dividend Income

SMART WORKSHEET FOR: Schedule B: Interest and Dividend Income[illegible]

SMART WORKSHEET FOR: Schedule 8812: Additional Child Tax Credit

Principal Place of Abode and Letter 6419 Information Smart Worksheet

- A 1** Check 'Yes' if you (or your spouse if married filing jointly) have a principal place of abode in the United States for more than half of 2021, otherwise check 'No'. ☒ **Yes** ☐ **No**
- 2** Check 'Yes' if you (or your spouse if married filing jointly) are a bona fide resident of Puerto Rico for 2021, otherwise check 'No' ☐ ☐
- B 1** Advance child tax credit payments received from Letter 6419 - **taxpayer**. 0.
- 2** Advance child tax credit payments received from Letter 6419 - **spouse** 0.
- C 1** Number of qualifying children from Letter 6419 - **taxpayer**. _____
- 2** Number of qualifying children from Letter 6419 - **spouse** _____
- D** Check if on your **2020** tax return you filed married filing jointly and on your **2021** tax return you file married filing jointly with a **different** spouse ☐

SMART WORKSHEET FOR: Form 5695: Residential Energy Credit

Residential Energy Efficient Property Credit Smart Worksheet

Before entering your costs, see the IRS instructions for lines 1 through 8 for requirements that must be met for each property to qualify for the residential energy efficient property credit. Include the cost allocable to onsite preparation, assembly, or original installation of property on this smart worksheet.

* Qualified fuel cell property must be installed on or in connection with your main home in the U.S.

- A** Amounts you paid for qualified solar electric property. 127,926.
- B** Amounts you paid for qualified solar water heating property _____
- C** Amounts you paid for qualified small wind energy property _____
- D** Amounts you paid for qualified geothermal heat pump property _____
- D** Amounts you paid for qualified biomass fuel property. _____
- E** Amounts you paid for qualified fuel cell property _____
- F** Kilowatt capacity of property on line E _____

SMART WORKSHEET FOR: Form 5695: Residential Energy Credit

Line 14 – Residential Energy Efficient Property Credit Limit Smart Worksheet

- | | | |
|-----------|--|-----------------------------|
| 1 | Enter the amt from Form 1040, 1040-SR, or 1040-NR, line 18. | <u>130,114.</u> |
| 2 | Enter the total, if any, of your credits from Sch 3 (Form 1040, 1040-SR, or 1040-NR) lines 1 through 4 and line 6l, and Schedule R, (Form 1040 or 1040-SR), ln 22; | <u> </u> |
| 3 | Enter the amount, if any, from Form 5695, line 30 | <u>0.</u> |
| 4 | Nonrefundable child tax credit and credit for other dependents
Form 1040, 1040-SR, or 1040-NR, line 19* | <u>0.</u> |
| 5 | Enter the amount, if any, from Form 8396, line 9 | <u> </u> |
| 6 | Enter the amount, if any, from Form 8839, line 16 | <u> </u> |
| 7 | Enter the amount, if any, from Form 8859, line 3 | <u> </u> |
| 8 | Enter the amount, if any, from Form 8910, line 15 | <u> </u> |
| 9 | Enter the amount, if any, from Form 8936, line 23 | <u> </u> |
| 10 | Add lines 2 through 9 | <u>0.</u> |
| 11 | Subtract line 10 from line 1. Also enter this amount on Form 5695, line 14. If
zero or less, enter -0- on Form 5695, lines 14 and 15 | <u>130,114.</u> |

* Include the amount from Schedule 8812 (Form 1040), Credit Limit Worksheet B, line 14, instead of the amount from Form 1040, 1040-SR, or 1040-NR, line 19, if the instructions for Schedule 8812 (Form 1040) direct you to complete Credit Limit Worksheet B.

SMART WORKSHEET FOR: Form 5695: Residential Energy Credit

Line 18 - Lifetime Limitation Smart Worksheet

- | | | |
|----------|--|-----------------------------|
| A | Enter the amount, if any, from your 2006 Form 5695, line 12 | <u> </u> |
| B | Enter the amount, if any, from your 2007 Form 5695, line 15 | <u> </u> |
| C | Enter the amount, if any, from your 2009 Form 5695, line 11 | <u> </u> |
| D | Enter the amount, if any, from your 2010 Form 5695, line 11 | <u> </u> |
| E | Enter the amount, if any, from your 2011 Form 5695, line 14 | <u> </u> |
| F | Enter the amount, if any, from your 2012 Form 5695, line 32 | <u> </u> |
| G | Enter the amount, if any, from your 2013 Form 5695, line 30 | <u>150.</u> |
| H | Enter the amount, if any, from your 2014 Form 5695, line 30 | <u> </u> |
| I | Enter the amount, if any, from your 2015 Form 5695, line 30 | <u> </u> |
| J | Enter the amount, if any, from your 2016 Form 5695, line 30 | <u>0.</u> |
| K | Enter the amount, if any, from your 2017 Form 5695, line 30 | <u> </u> |
| L | Enter the amount, if any, from your 2018 Form 5695, line 30 | <u> </u> |
| M | Enter the amount, if any, from your 2019 Form 5695, Line 30 | <u> </u> |
| N | Enter the amount, if any, from your 2020 Form 5695, Line 30 | <u> </u> |
| O | Add lines A through M. Also enter this amount on Form 5695, line 18. If \$500
or more, stop ; you cannot take the nonbusiness energy property credit | <u>150.</u> |

SMART WORKSHEET FOR: Form 5695: Residential Energy Credit

Nonbusiness Energy Property Credit Limit Smart Worksheet

- A** Enter the amt from Form 1040, 1040-SR, or 1040-NR, line 18. 130,114.
- B** Enter the total, if any, of your credits from Sch 3
(Form 1040, 1040-SR, or 1040-NR), lines 1 through 4 and negative from line 6l,
and Schedule R, (Form 1040 or 1040-SR), line 22 _____
- C** Subtract line 2 from line 1. Also enter this amount on Form 5695, line 29.
If zero or less, **stop**; you can't take the nonbusiness energy property credit. 130,114.

SMART WORKSHEET FOR: 1040/1040SR Wks: Form 1040 or Form 1040-SR Worksheet

Tax Smart Worksheet

- A** Tax 130,114.
Check if from:
- | | |
|---|-------------------------------------|
| 1 Tax table | <input type="checkbox"/> |
| 2 Tax Computation Worksheet (see instructions) | <input type="checkbox"/> |
| 3 Schedule D Tax Worksheet | <input type="checkbox"/> |
| 4 Qualified Dividends and Capital Gain Tax Worksheet | <input checked="" type="checkbox"/> |
| 5 Schedule J | <input type="checkbox"/> |
| 6 Form 8615 | <input type="checkbox"/> |
| 7 Foreign Earned Income Tax Worksheet | <input type="checkbox"/> |
- B** Additional tax from Form 8814 _____
- C** Additional tax from Form 4972 _____
- D** Tax from additional Form(s) 4972 _____
- E** Recapture tax from Form 8863 _____
- F** IRC Section 197(f)(9)(B)(ii) election for an additional tax _____
- G** Health Coverage Tax Credit Recovery, Form 8885, Line 5, if negative _____
- H** Additional tax from Form 8621 _____
- I** **Tax.** Add lines A through G. Enter the result here and include in tax below. 130,114.
- J** Form 8621 tax deferral from line 9c (to line 24) _____

SMART WORKSHEET FOR: 1040/1040SR Wks: Form 1040 or Form 1040-SR Worksheet

Excess Social Security and Tier I RRTA Tax Withheld Smart Worksheet

The calculated amount for Excess social security and tier 1 RRTA tax withheld could include a portion that needs to be removed. When a taxpayer has multiple W-2's, each with the same EIN, excess withholding can only be claimed if the Employer's Name's in box c of the W-2's reflect separate business entities. This could occur when a parent company has multiple subsidiaries, or when a temp agency issues W-2's for distinctly different jobs. If you have multiple W-2's with the same EIN, for the same taxpayer, and for the same job, reduce the amount calculated on Line A below by the excess withholdings from only those W-2's.

- A** Total Excess Social Security or Tier I RRTA tax withheld claimed as a credit 0.

SMART WORKSHEET FOR: Federal Information Worksheet

TurboTax for the Web Filing Status Smart Worksheet	
Check this box to override the filing status selected thru Interview . .	<input type="checkbox"/>
Marital Status	_____
Filing Status Selected	_____

SMART WORKSHEET FOR: Dependent Information Worksheet (Audrey)

Dependency/EIC Smart Worksheet

NOTE: It is recommended that you answer the questions below using the Step-by-Step mode. That will help insure that answers to the questions are not inconsistent.

A How many months did this person live with you? The whole year

Note: If born or died in current year and lived with you entire time or qualified missing child select "The whole year". If more than one-half the year select 7 or more

B Who are the parents of this person?

(Used to determine if additional questions are necessary for children of divorced parents.)

Both Taxpayer and spouse ☒ ☐

Taxpayer ☐

Spouse ☐

C Did this person provide more than 1/2 of their own support? ☐ Yes ☒ No

D Was this person married on December 31, 2021 and filing a joint return for the year (You may answer **no** if the only reason the joint return is filed is to get a refund of tax withheld or estimated tax payments and neither spouse would have a tax liability on their return if they filed separate returns)? ☐ Yes ☐ No

Detailed answers for this question. This dependent:

- Was married on December 31, 2021 ☐ Yes ☐ No

- If married, filed a joint return for the year ☐ Yes ☐ No

- If filed joint return, only filed to get a refund of tax withheld or estimated tax payments. ☐ Yes ☐ No

- If filed married filing separate, neither spouse had a tax liability on their return if they had filed separately ☐ Yes ☐ No

E Is this person a Full time student? ☐ Yes ☐ No

F Is this person's gross income less than \$4,300? ☐ Yes ☐ No

1 Did you provide over 1/2 the support for this person?

or

Did you provide over 10% of the support for the person and with other individuals who would be able to claim the person except for the support test over 1/2 the support and all of you have agreed that you alone will claim the person and you have filled out the Multiple Support Declaration, Form 2120, to attach to your return? ☐ Yes ☐ No

G Is there an agreement with this person's other parent about who can claim this person as a dependent? ☐ Yes ☐ No

Note: The noncustodial parent claiming the exemption for the child must attach to their return Form 8332 from the custodial parent releasing the claim to the exemption for the child

1 TurboTax Web Only:

Is the other parent claiming this dependent per the custody agreement? ☐ Yes ☐ No

Has the other parent waived their legal right so you can claim this dependent on your tax return? ☐ Yes ☐ No

H Who will be claiming this person as a dependent as a result of:

- an agreement between the parents

- the rules controlling who can claim a qualifying child when the child meets the conditions to be a qualifying child of more than one person?

Taxpayer (includes spouse if married filing joint) in this return? ☒

Other parent in different return? ☐

Someone else in different return? ☐

SMART WORKSHEET FOR: Dependent Information Worksheet (Audrey)

Child and Dependent Care Expenses, Form 2441, Special Situations Worksheet

Check this box if this person is a qualifying person only for the dependent care expenses because they were not your dependent but would have been except that:

* They received gross income greater than \$4,300 or more or

* They filed a joint return ☐

SMART WORKSHEET FOR: Part-Year State Allocation Worksheet

Additional Other Income Allocation Smart Worksheet						
<i>* Enter the state of source for this income (See Tax Help)</i> ▼						
	Federal Amount	Residency Info			*	Allocated Amount
		From mm/dd	To mm/dd	Res St	Src St	
Y Not-for-profit (hobby) income . . T						
Not-for-profit (hobby) income . . S						
Z Stock options T						
Stock options S						
AA Miscellaneous other income . . T						
Miscellaneous other income . . S						

SMART WORKSHEET FOR: Form W-2 : Wage & Tax Statement (Copy 1)

Qualified Business Income Deduction Smart Worksheet			
<i>Completing this worksheet is only necessary if Statutory Employee (Box 13) has been checked and expenses will not be deducted on Schedule C ("No" checked in Part III, line 3).</i>			
A	Is this activity a qualified trade or business under Section 199A?	<input type="checkbox"/> Yes	<input type="checkbox"/> No
B	QBI worksheet to report ▶		
C	Specified Service Trade or Business (SSTB)?	<input type="checkbox"/> Yes	<input type="checkbox"/> No
D	I am not a statutory employee	<input type="checkbox"/>	

SMART WORKSHEET FOR: Form W-2 : Wage & Tax Statement (Copy 1)

Substitute Form W-2 Smart Worksheet	
A	Treat as a substitute W-2 and generate a form 4852 <input type="checkbox"/>
B	Linked substitute W-2 Form 4852 ▶ _____
C	Enter Form 4852, Line 9 information. "How did you determine amounts on line 7 of Form 4852?" _____ _____ _____
D	Form 4852, Line 10 information. "Explain your efforts to obtain Form W-2?" _____ _____ _____
E	QuickZoom to completed Form 4852 for reference ▶ _____

SMART WORKSHEET FOR: Tax and Interest Deduction Worksheet

Mortgage Interest Limited Smart Worksheet	
<p>If your mortgage interest deduction needs to be limited for one of the following reasons, use the Deductible Home Mortgage Interest Worksheet to determine the amount to be reported on lines A, B, and C below:</p> <ul style="list-style-type: none"> — The principal amount of your mortgage and home equity debt is over \$750,000 (\$375,000 if married filing separate), or — You had home debt that was not used to buy, build or substantially improve your home that secures the loan 	
QuickZoom to Deductible Home Mortgage Interest Worksheet ▶	
<p>Does your mortgage interest need to be limited: Yes . . . <input type="checkbox"/> No . . . <input checked="" type="checkbox"/></p>	
A Home mortgage interest and points reported on Form 1098:	
1	Sum of lines 5a through 5d below _____
2	Limited amount to report on line 5a below _____
B Home mortgage interest not reported on Form 1098:	
1	Sum of lines 6a and 6b below _____
2	Limited amount to report on line 6a below _____
C Points not reported on Form 1098:	
1	Sum of lines 7a through 7c below _____
2	Limited amount to report on line 7a below _____

SMART WORKSHEET FOR: Misc Itemized Deductions Wks

Depreciation Smart Worksheet	
A	Enter Section 179 carryover from prior year _____
B	QuickZoom to the Asset Entry Worksheet ►
C	QuickZoom to the Depreciation/Amortization Reports ►
D	QuickZoom to Form 4562 for Schedule A ►
E	Treat all MACRS assets for activity as qualified Indian reservation property? . . . <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
F	Treat all assets acquired after Aug. 27, 2005 as qualified GO Zone property? <input type="checkbox"/> Regular <input type="checkbox"/> Extension <input checked="" type="checkbox"/> No
G	Treat all assets acquired after May 4, 2007 as qualified Kansas Disaster Zone property? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
H	Was this property located in a Qualified Disaster Area? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No

SMART WORKSHEET FOR: Earned Income Credit Worksheet

Nontaxable Combat Pay Election Smart Worksheet	
QuickZoom to enter nontaxable combat pay on Form W-2 ►	
A Taxpayer:	
1	Taxpayer, nontaxable combat pay _____
1a	Taxpayer, prior year nontaxable combat pay from 2019 _____
2	Election for earned income credit (EIC): Elect taxpayer's nontaxable combat pay as earned income for EIC? ► <input type="checkbox"/> Yes <input type="checkbox"/> No
3	Election for dependent care benefits (DCB): Elect taxpayer's nontaxable combat pay as earned income for DCB? ► <input type="checkbox"/> Yes <input type="checkbox"/> No
4	Election for child and dependent care credit: Elect taxpayer's nontaxable combat pay as earned income for child and dependent care credit? ► <input type="checkbox"/> Yes <input type="checkbox"/> No
B Spouse:	
1	Spouse, nontaxable combat pay _____
1a	Spouse, prior year nontaxable combat pay from 2019 _____
2	Election for earned income credit (EIC): Elect spouse's nontaxable combat pay as earned income for EIC? ► <input type="checkbox"/> Yes <input type="checkbox"/> No
3	Election for dependent care benefits (DCB): Elect spouse's nontaxable combat pay as earned income for DCB? ► <input type="checkbox"/> Yes <input type="checkbox"/> No
4	Election for child and dependent care credit: Elect spouse's nontaxable combat pay as earned income for child and dependent care credit? ► <input type="checkbox"/> Yes <input type="checkbox"/> No
C You may compare the tax benefit of electing or not electing by checking a box on line A or line B and reviewing the overpayment or amount due below:	
Overpayment	_____ 5,410. _____ Amount due _____

SMART WORKSHEET FOR: Earned Income Credit Worksheet

Prior Year Earned Income Election Smart Worksheet

Election to use 2019 earned income for Earned Income Credit

The "Yes" box must be marked on Line A for 2019 earned income to be used for EIC calculations.

A Elect to use 2019 earned income for EIC ☐ **Yes** ☐ **No**

B Earned income for EIC from your 2019 return 465,184.

C Current year earned income for EIC 501,673.

If Line C is equal to or greater than Line B the taxpayer is not eligible to use 2019 earned income for EIC calculations.

D You may compare the tax benefit of electing to use 2021 Earned Income by checking the boxes on line A

Overpayment 5,410.

Amount due _____

SMART WORKSHEET FOR: Earned Income Credit Worksheet

Investment Income Smart Worksheet

A Taxable and tax exempt interest 874.

B Dividend income 70,835.

C Capital gain net **income** _____

D Royalty and rental of personal property net **income** _____

E Passive activity net **income**:

1 Rental real estate net income or loss _____

2 Farm rental net income or loss _____

3 Partnerships and S corporations net income or loss _____

4 Estates and trusts net income or loss _____

5 Total of lines 1 through 4 _____

6 Total passive activity net **income**, line 5 if greater than zero _____

F Interest and dividends from Forms 8814 _____

G Adjustments _____

H **Total investment income**, add lines A through G 71,709.

Is line H, **total investment income** over \$10,000?

☐ **No.** You may take the credit.

☒ **Yes. Stop.** You **cannot** take the credit.

SMART WORKSHEET FOR: Earned Income Credit Worksheet

Age Requirements Smart Worksheet

Filers without a qualifying child have certain age requirements. Answer the questions below:

- ☐ Taxpayer is a qualified former foster youth, or a qualified homeless youth
☐ Spouse is a qualified former foster youth, or a qualified homeless youth

You qualify as a specified student if you were enrolled in a program that leads to a degree, certificate, or other recognized educational credential and carried at least one-half the normal workload for your course of study during at least 5 calendar months of the year. For purposes of determining whether you were enrolled during at least 5 calendar months, count any month during which you were enrolled for at least part of the month. The 5 months do not need to be consecutive.

- ☐ Taxpayer qualifies as a specified student for EIC purposes when filing without a qualifying child
☐ Spouse qualifies as a specified student for EIC purposes when filing without a qualifying child

SMART WORKSHEET FOR: Earned Income Credit Worksheet

Married Filing Separately Smart Worksheet (with one or more qualifying child)

MFS filers with a qualifying child have additional requirements. Answer the questions below:

Did you and your spouse have the same principal residence for the last 6 months of 2021? ☐ Yes ☐ No

Are you legally separated according to your state law under a written separation agreement or a decree of separate maintenance and you lived apart from your spouse at the end of 2021? ☐ Yes ☐ No

SMART WORKSHEET FOR: Earned Income Credit Worksheet

Qualifying Children Smart Worksheet

Qualifying Children Smart Worksheet					
First name Last name	MI Suff	Social security number Relationship	Year of birth Was the child under age 24 at the end of 2021, a student, and younger than you (or your spouse, if filing jointly)?	Was the child permanently and totally disabled during any part of 2021?	Lived with taxpayer in the U.S.
Audrey Sponaugle	K	052-35-9444 Daughter	2012 <input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No	12
			<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No	
			<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No	
			<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No	

SMART WORKSHEET FOR: Sch K-1 Wks-Ests and Trusts (Bryant Family Trust)

QBI (Section 199A) Attributes by Year Smart Worksheet
Supporting information provided by program. *MANUAL ENTRIES NEEDED

2018
2019
2020

Applicable %	% from SSTB
	0.00
	0.00
	0.00

% from SSTB refers to the percentage of income treated as SSTB income for the year in question. If this business was an SSTB, enter 100. If not an SSTB, but some income was attributable to SSTB, enter the percentage attributable to SSTB. Otherwise, enter 0.

Disallowed Passive Losses by Year carried forward to 2021**Before 2018**

A Operating loss

2018

B Operating loss

2019

C Operating loss

2020

D Operating loss

Regular Tax	QBI

Previously disallowed passive losses by year

A Total loss in 2021

B Total allowed loss (all years)

C Allowed loss in 2021

D Freed up loss from before 2018

E Freed up loss from 2018

F If SSTB, reduced loss from 2018

G Freed up loss from 2019

H If SSTB, reduced loss from 2019

I Freed up loss from 2020

J If SSTB, reduced loss from 2020

Regular Tax	QBI

Passive loss carryforwards to 2022**Before 2018**

A Operating Loss

2018

B Operating Loss

2019

C Operating Loss

2020

D Operating Loss

2021

E Operating Loss

Regular Tax	QBI

SMART WORKSHEET FOR: Estimated Tax Payment Options

For Residents of Guam or the U.S. Virgin Islands Only☐
☐

Permanent resident of Guam or U.S. Virgin Islands

Nonpermanent resident of Guam or U.S. Virgin Islands

Additional Information From 2021 Federal Tax Return

Sch K-1 Wks-Ests and Trusts (Bryant Family Trust)

Box 14 Other information

Continuation Statement

Z	Other Information **	12,227.
Z	Other Information **	1,871.
Z	Other Information **	12,423.
Total		26,521.

Form OR-40-V
Oregon Individual Income Tax Payment Voucher

Oregon Department of Revenue

Page 1 of 1 • Use UPPERCASE letters. • Use blue or black ink. • Print actual size (100%). • Don't submit photocopies or use staples.

Tax year begins (MM/DD/YYYY)

01/01/2022

Tax year ends (MM/DD/YYYY)

12/31/2022

First name

JEFFREY

Initial

B

Last name

SPONAUGLE

Social Security number (SSN)

307-88-6533

Spouse's first name

KRISTIN

Initial

A

Spouse's last name

SPONAUGLE

Spouse's SSN

362-88-3821

Current mailing address

9531 NW LIGHTNING RIDGE DR

City

PORTLAND

State

OR

ZIP code

97229-2633

Contact phone

503-789-4504

Want to make your payment online? Find options at www.oregon.gov/dor.

Use this voucher only if you are making a payment without a return. For more information, see Form OR-40-V Instructions. Make your check, money order, or cashier's check payable to the Oregon Department of Revenue. Write "Form OR-40-V," your daytime phone, the last four digits of your SSN or ITIN, and the tax year on your payment. Don't mail cash. Mail the payment and voucher to:

Oregon Department of Revenue
PO Box 14950
Salem OR 97309-0950

REV 11/08/22 INTUIT.CG.CFP.SP

Payment type (check one)

☐ Original return

☒ Estimated payment

☐ Amended return

Enter payment amount



150-101-172
(Rev. 06-29-21, ver. 03)

1555 00

\$

1,602.00

1003000000307886533SP0N362883821202212310201555006

Form OR-40-V
Oregon Individual Income Tax Payment Voucher

Oregon Department of Revenue

Page 1 of 1 • Use UPPERCASE letters. • Use blue or black ink. • Print actual size (100%). • Don't submit photocopies or use staples.

Tax year begins (MM/DD/YYYY)

01/01/2022

Tax year ends (MM/DD/YYYY)

12/31/2022

First name

JEFFREY

Initial

B

Last name

SPONAUGLE

Social Security number (SSN)

307-88-6533

Spouse's first name

KRISTIN

Initial

A

Spouse's last name

SPONAUGLE

Spouse's SSN

362-88-3821

Current mailing address

9531 NW LIGHTNING RIDGE DR

City

PORTLAND

State

OR

ZIP code

97229-2633

Contact phone

503-789-4504

Want to make your payment online? Find options at www.oregon.gov/dor.

Use this voucher only if you are making a payment without a return. For more information, see Form OR-40-V Instructions. Make your check, money order, or cashier's check payable to the Oregon Department of Revenue. Write "Form OR-40-V," your daytime phone, the last four digits of your SSN or ITIN, and the tax year on your payment. Don't mail cash. Mail the payment and voucher to:

Oregon Department of Revenue
PO Box 14950
Salem OR 97309-0950

REV 11/08/22 INTUIT.CG.CFP.SP

Payment type (check one)

☐ Original return

☒ Estimated payment

☐ Amended return

Enter payment amount



150-101-172
(Rev. 06-29-21, ver. 03)

1555 00

\$

1,602.00

1003000000307886533SP0N362883821202212310201555006

Form OR-40-V
Oregon Individual Income Tax Payment Voucher

Oregon Department of Revenue

Page 1 of 1 • Use UPPERCASE letters. • Use blue or black ink. • Print actual size (100%). • Don't submit photocopies or use staples.

Tax year begins (MM/DD/YYYY)

01/01/2022

Tax year ends (MM/DD/YYYY)

12/31/2022

First name

JEFFREY

Initial

B

Last name

SPONAUGLE

Social Security number (SSN)

307-88-6533

Spouse's first name

KRISTIN

Initial

A

Spouse's last name

SPONAUGLE

Spouse's SSN

362-88-3821

Current mailing address

9531 NW LIGHTNING RIDGE DR

City

PORTLAND

State

OR

ZIP code

97229-2633

Contact phone

503-789-4504

Want to make your payment online? Find options at www.oregon.gov/dor.

Use this voucher only if you are making a payment without a return. For more information, see Form OR-40-V Instructions. Make your check, money order, or cashier's check payable to the Oregon Department of Revenue. Write "Form OR-40-V," your daytime phone, the last four digits of your SSN or ITIN, and the tax year on your payment. Don't mail cash. Mail the payment and voucher to:

Oregon Department of Revenue
PO Box 14950
Salem OR 97309-0950

REV 11/08/22 INTUIT.CG.CFP.SP

Payment type (check one)

☐ Original return

☒ Estimated payment

☐ Amended return

Enter payment amount



150-101-172
(Rev. 06-29-21, ver. 03)

1555 00

\$

1,602.00

1003000000307886533SP0N362883821202212310201555006

Form OR-40-V
Oregon Individual Income Tax Payment Voucher

Oregon Department of Revenue

Page 1 of 1 • Use UPPERCASE letters. • Use blue or black ink. • Print actual size (100%). • Don't submit photocopies or use staples.

Tax year begins (MM/DD/YYYY)

01/01/2022

Tax year ends (MM/DD/YYYY)

12/31/2022

First name

JEFFREY

Initial

B

Last name

SPONAUGLE

Social Security number (SSN)

307-88-6533

Spouse's first name

KRISTIN

Initial

A

Spouse's last name

SPONAUGLE

Spouse's SSN

362-88-3821

Current mailing address

9531 NW LIGHTNING RIDGE DR

City

PORTLAND

State

OR

ZIP code

97229-2633

Contact phone

503-789-4504

Want to make your payment online? Find options at www.oregon.gov/dor.

Use this voucher only if you are making a payment without a return. For more information, see Form OR-40-V Instructions. Make your check, money order, or cashier's check payable to the Oregon Department of Revenue. Write "Form OR-40-V," your daytime phone, the last four digits of your SSN or ITIN, and the tax year on your payment. Don't mail cash. Mail the payment and voucher to:

Oregon Department of Revenue
PO Box 14950
Salem OR 97309-0950

REV 11/08/22 INTUIT.CG.CFP.SP

Payment type (check one)

☐ Original return

☒ Estimated payment

☐ Amended return

Enter payment amount



150-101-172
(Rev. 06-29-21, ver. 03)

1555 00

\$

1,602.00

1003000000307886533SP0N362883821202212310201555006

2021 Form OR-40
Oregon Individual Income Tax Return for Full-year Residents

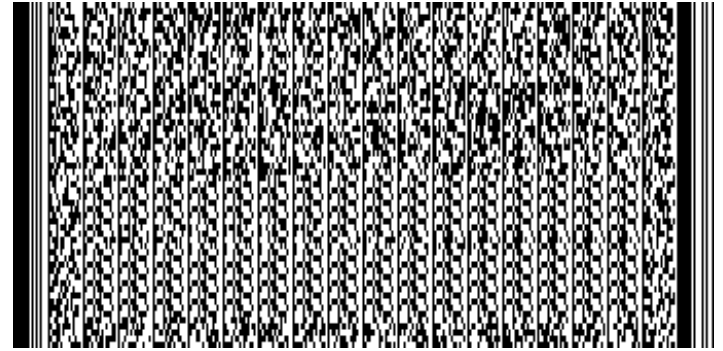
Oregon Department of Revenue

Page 1 of 8 • Use UPPERCASE letters. • Use blue or black ink. • Print actual size (100%). • Don't submit photocopies or use staples.

Fiscal year ending date (MM/DD/YYYY)

Space for 2-D barcode—do not write in box below

- ☐ Amended return.
If amending for an NOL, tax
year the NOL was generated:
NOL tax year (YYYY)
- ☐ Extension filed
- ☐ Form OR-24
- ☐ Federal Form 8379
- ☐ Calculated with "as if" federal return
- ☐ Federal Form 8886
- ☐ Short-year tax election
- ☐ Disaster relief



First name Initial Date of birth (MM/DD/YYYY)

JEFFREY B 12/18/1970

Last name

SPONAUGLE

Social Security number (SSN)

307-88-6533

- ☐ First time using this SSN (see instructions) ☐ Applied for ITIN ☐ Deceased

Spouse's first name Initial Spouse's date of birth (MM/DD/YYYY)

KRISTIN A 09/14/1979

Spouse's last name

SPONAUGLE

Spouse's Social Security number (SSN)

362-88-3821

- ☐ First time using this SSN (see instructions) ☐ Applied for ITIN ☐ Deceased

Current address

9531 NW LIGHTNING RIDGE DR

City

PORTLAND

Country

USA

State

OR

Phone

ZIP code

97229-2633

503-789-4504

Filing Status (check only one box)

1. ☐ Single 2. ☒ Married filing jointly 3. ☐ Married filing separately (enter spouse's information **above**)
4. ☐ Head of household (with qualifying dependent) 5. ☐ Qualifying widow(er) with dependent child



Page 2 of 8 • Use UPPERCASE letters. • Use blue or black ink. • Print actual size (100%). • Don't submit photocopies or use staples.

Last name

Social Security number (SSN)

SPONAUGLE

307-88-6533

Note: Reprint page 1 if you make changes to this page.**Exemptions**

6a. Credits for yourself.....6a. 1

Check boxes that apply: ☒ Regular ☐ Severely disabled ☐ Someone else can claim you as a dependent.

6b. Credits for your spouse6b. 1

Check boxes that apply: ☒ Regular ☐ Severely disabled ☐ Someone else can claim you as a dependent.**Dependents.**List your dependents in order from youngest to oldest. ☐ If more than three, check this box and include Schedule OR-ADD-DEP.

Dependent 1: First name Initial Dependent 1: Last name

AUDREY K SPONAUGLE

Dependent 1: Date of birth (MM/DD/YYYY) Dependent 1: Social Security number (SSN) Code *

09/05/2012 052-35-9444 SD

☐ Dependent 1: Check if child has a qualifying disability

Dependent 2: First name Initial Dependent 2: Last name

Dependent 2: Date of birth (MM/DD/YYYY) Dependent 2: Social Security number (SSN) Code *

☐ Dependent 2: Check if child has a qualifying disability

Dependent 3: First name Initial Dependent 3: Last name

Dependent 3: Date of birth (MM/DD/YYYY) Dependent 3: Social Security number (SSN) Code *

☐ Dependent 3: Check if child has a qualifying disability

*Dependent relationship code (see instructions).

6c. Total number of dependents6c. 1

6d. Total number of dependent children with a qualifying disability (see instructions).....6d.

6e. Total exemptions. Add 6a through 6d..... **Total 6e.** 3

Page 3 of 8 • Use UPPERCASE letters. • Use blue or black ink. • Print actual size (100%). • Don't submit photocopies or use staples.

Last name

Social Security number (SSN)

SPONAUGLE

307-88-6533

Note: Reprint page 1 if you make changes to this page.**Taxable income**

7. Federal adjusted gross income from federal Form 1040, 1040-SR, and
1040-NR, line 11; or 1040-X, line 1C (see instructions)..... 7. 573,382.00
8. Total additions from Schedule OR-ASC, Section A 8.
9. Income after additions. Add lines 7 and 8 9. 573,382.00

Subtractions

10. 2021 federal tax liability (**see instructions**)..... 10. 0.00
11. Social Security amount on federal Form 1040 or 1040-SR, line 6b 11.
12. Oregon income tax refund included in federal income..... 12.
13. Total subtractions from Schedule OR-ASC, Section B 13.
14. Total subtractions. Add lines 10 through 13..... 14. 0.00
15. Income after subtractions. Line 9 minus line 14 15. 573,382.00

Deductions

16. **Oregon itemized deductions.** Enter your Oregon itemized deductions from
Schedule OR-A, line 23. If you are not itemizing your deductions, enter 0 16. 14,556.00
17. **Standard deduction.** Enter your standard deduction (see instructions) 17. 4,700.00
- You were:** 17a. ☐ 65 or older 17b. ☐ Blind **Your spouse was:** 17c. ☐ 65 or older 17d. ☐ Blind
18. Enter the larger of line 16 or 17..... 18. 14,556.00
19. Oregon taxable income. Line 15 minus line 18. If line 18 is more than
line 15, enter 0 19. 558,826.00



Page 4 of 8 • Use UPPERCASE letters. • Use blue or black ink. • Print actual size (100%). • Don't submit photocopies or use staples.

Last name

Social Security number (SSN)

SPONAUGLE

307-88-6533

Note: Reprint page 1 if you make changes to this page.

Oregon tax

20. **Tax** (see instructions) 20. 51,935.00

Check the appropriate box if you're using an alternative method to calculate your tax:

20a. ☐ Schedule OR-FIA-40 20b. ☐ Worksheet FCG 20c. ☐ Schedule OR-PTE-FY

21. Interest on certain installment sales 21.

22. Total tax before credits. Add lines 20 and 21 22. 51,935.00

Standard and carryforward credits

23. Exemption credit. If the amount on line 7 is \$100,000 or less, multiply your total exemptions on line 6e by \$213. Otherwise, see instructions 23.

24. Political contribution credit. **See limits in instructions** 24.

25. Total standard credits from Schedule OR-ASC, Section C 25.

26. Total standard credits. Add lines 23 through 25 26.

27. Tax minus standard credits. Line 22 minus line 26. If line 26 is more than line 22, enter 0 27. 51,935.00

28. Total carryforward credits claimed this year from Schedule OR-ASC, Section D. Line 28 can't be more than line 27 (see Schedule OR-ASC instructions) 28.

29. Tax after standard and carryforward credits. Line 27 minus line 28 29. 51,935.00

30. Total credit recaptures claimed this year from Schedule OR-ASC, Section E 30.

31. Tax after credit recaptures. Line 29 plus line 30 31. 51,935.00



2021 Form OR-40
Oregon Individual Income Tax Return for Full-year Residents

Oregon Department of Revenue

Page 5 of 8 • Use UPPERCASE letters. • Use blue or black ink. • Print actual size (100%). • Don't submit photocopies or use staples.

Last name

Social Security number (SSN)

SPONAUGLE

307-88-6533

Note: Reprint page 1 if you make changes to this page.

Payments and refundable credits

32. Oregon income tax withheld. **Include a copy of your Forms W-2 and 1099.**..... 32. 45,530.00
33. Amount applied from your prior year's tax refund..... 33.
34. Estimated tax payments for 2021. **Include all payments you made** before filing this return (see instructions). Do not include the amount on line 33..... 34.
35. Earned income credit (see instructions)..... 35.
36. Kicker (Oregon surplus credit). Enter your kicker credit amount (see instructions). **If you elect to donate your kicker to the State School Fund, enter 0 and see line 53** 36. 7,708.00
37. Total refundable credits from Schedule OR-ASC, Section F 37.
38. Total payments and refundable credits. Add lines 32 through 37 38. 53,238.00

Tax to pay or refund

39. **Overpayment of tax.** If line 31 is **less** than line 38, you overpaid.
Line 38 minus line 31 39. 1,303.00
40. **Net tax.** If line 31 is **more** than line 38, you have tax to pay.
Line 31 minus line 38 40.
41. Penalty and interest for filing or paying late (see instructions) 41.
42. Interest on underpayment of estimated tax. **Include Form OR-10** 42.
- Exception number from Form OR-10, line 1 42a. Check box if you annualized: 42b. ☐
43. Total penalty and interest due. Add lines 41 and 42 43.



Page 6 of 8 • Use UPPERCASE letters. • Use blue or black ink. • Print actual size (100%). • Don't submit photocopies or use staples.

Last name

Social Security number (SSN)

SPONAUGLE

307-88-6533

Note: Reprint page 1 if you make changes to this page.**Tax to pay or refund** (continued)**44. Net tax including penalty and interest.**Line 40 plus line 43 **This is the amount you owe.** 44.**45. Overpayment less penalty and interest.**Line 39 minus line 43 **This is your refund.** 45. 1,303.0046. Estimated tax. Fill in the portion of line 45 you want applied to your open
estimated tax account 46.

47. Charitable checkoff donations from Schedule OR-DONATE, line 30 47.

48. Political party \$3 checkoff 48.

Party code: 48a. You 48b. Spouse

49. Oregon 529 college savings plan deposits from Schedule OR-529
(see instructions) 49.50. Total. Add lines 46 through 49. Line 50 can't be more than your
refund on line 45 50.51. **Net refund.** Line 45 minus line 50 **This is your net refund.** 51. 1,303.00**Direct deposit**52. For direct deposit of your refund, see instructions. Check the box if the final deposit destination is outside the United States: ☐**Type of account:**☒ Checking **or**☐ Savings**Account information:**

Routing number

Account number

321180379

00009319040656

Kicker donation53. If you elect to donate your kicker to the State School Fund, check this box. 53a. ☐Complete the kicker worksheet, located in the instructions, and enter the
amount here. **This election is irrevocable.** 53b.

Page 7 of 8 • Use UPPERCASE letters. • Use blue or black ink. • Print actual size (100%). • Don't submit photocopies or use staples.

Last name

SPONAUGLE

Social Security number (SSN)

307-88-6533

Note: Reprint page 1 if you make changes to this page.**Sign here.** Under penalty of false swearing, I declare that the information in this return is true, correct, and complete.

Your signature

X

Date (MM/DD/YYYY)

Spouse's signature

X

Date (MM/DD/YYYY)

Signature of preparer other than taxpayer

X SELF PREPARED

Date (MM/DD/YYYY)

Phone

Preparer license number

Preparer first name

Initial

Preparer last name

Preparer address

City

State

ZIP code

Signing this return does not grant your preparer the right to represent you or make decisions on your behalf. For more information, see the instructions for the *Tax Information Authorization and Power of Attorney for Representation* form on our website.

Important: Include a copy of your federal Form 1040, 1040-SR, 1040-X, or 1040-NR. **We may adjust your return without it.****Pay the amount due** (shown on line 44)

- **Online:** www.oregon.gov/dor.
- **By mail:** Payable to the **Oregon Department of Revenue**. Write "2021 Oregon Form OR-40" and the last four digits of your SSN or ITIN on your check or money order. Include your payment with this return. **Don't** use Form OR-40-V payment voucher if you're mailing payment with your return.

Mail your return

- **Non-2-D barcode.** If the large 2-D barcode box on the first page of this form is blank:
 - Mail **tax-due** returns to: Oregon Department of Revenue, PO Box 14555, Salem OR 97309-0940.
 - Mail **refund and no-tax-due** returns to: Oregon Department of Revenue, PO Box 14700, Salem OR 97309-0930.
- **2-D barcode.** If the large 2-D barcode box on the first page of this form is filled in:
 - Mail **tax-due** returns to: Oregon Department of Revenue, PO Box 14720, Salem OR 97309-0463.
 - Mail **refund and no-tax-due** returns to: Oregon Department of Revenue, PO Box 14710, Salem OR 97309-0460.



Page 8 of 8 • Use UPPERCASE letters. • Use blue or black ink. • Print actual size (100%). • Don't submit photocopies or use staples.

Last name

Social Security number (SSN)

SPONAUGLE

307-88-6533

Note: Reprint page 1 if you make changes to this page.

Amended statement. Complete this Section only if you're amending your 2021 return or filing with a new SSN.

If filing an amended return, use this space to explain what you're changing. Include the return line numbers and the reason for each change. If your filing status has changed, explain why. Include all supporting forms and schedules when you file your amended return, even if you haven't changed anything on them.

If filing with a new SSN, enter your former identification number.



2021 Schedule OR-A Oregon Itemized Deductions

Oregon Department of Revenue

Page 1 of 2 • Use UPPERCASE letters. • Use blue or black ink. • Print actual size (100%). • Don't submit photocopies or use staples.

Last name

SPONAUGLE

Social Security number (SSN)

307-88-6533

Read instructions carefully before completing. If you itemize, you must include this schedule with your Oregon return.

Medical and dental expenses

Caution! Don't include expenses reimbursed or paid by others.

- | | | |
|---|----|------------|
| 1. Medical and dental expenses (see instructions)..... | 1. | 0.00 |
| 2. Federal adjusted gross income (AGI). Enter the amount from Form OR-40, line 7;
or Form OR-40-N or OR-40-P, line 29F | 2. | 573,382.00 |
| 3. AGI threshold. Multiply line 2 by 7.5% (0.075)..... | 3. | 43,004.00 |
| 4. Medical and dental expense deduction. Line 1 minus line 3. If line 3 is more
than line 1, enter 0 | 4. | |

Taxes you paid

- | | | |
|---|-----|-----------|
| 5. State and local income taxes. Don't include Oregon income tax! | 5. | 0.00 |
| 6. Real estate taxes (see instructions) | 6. | 39,351.00 |
| 7. Personal property taxes..... | 7. | 0.00 |
| 8. Reserved..... | 8. | |
| 9. Total income and property taxes. Add lines 5 through 8. Don't enter more than
\$10,000 (\$5,000 if married filing separately) | 9. | 10,000.00 |
| 10. Other taxes. List type and amount: | 10. | 1,871.00 |
| OTHER TAXES | | |
| 11. Taxes paid deduction. Add lines 9 and 10..... | 11. | 11,871.00 |

Continued on next page



2021 Schedule OR-A

Oregon Department of Revenue

Page 2 of 2 • Use UPPERCASE letters. • Use blue or black ink. • Print actual size (100%). • Don't submit photocopies or use staples.

Interest you paid

12. Mortgage interest and points reported to you on federal Form 1098 12.
13. Mortgage interest not reported to you on federal Form 1098 13.
14. Points not reported to you on federal Form 1098..... 14.
15. Mortgage insurance premiums (see instructions)..... 15.
16. Investment interest (see instructions) 16.
17. **Interest paid deduction.** Add lines 12 through 16 17.

Gifts to charity

18. Gifts by cash or check (see instructions)..... 18.
19. Gifts other than by cash or check (see instructions) 19. 2,685.00
20. Carryover from prior year..... 20.
21. **Total gifts to charity.** Add lines 18 through 20 21. 2,685.00

Other miscellaneous deductions

22. List type and amount. **Important! Don't include employee business expenses, tax preparation fees, or other deductions subject to the 2 percent of AGI limitation** (see instructions) 22.

Oregon itemized deductions

23. Add lines 4, 11, 17, 21, and 22. Enter the amount from line 23 on Form OR-40, line 16; or Form OR-40-N or OR-40-P, line 37 23. 14,556.00



Name
Jeffrey B & Kristin A Sponaugle

Social Security Number
307-88-6533

*This form is to be used by all taxpayers filing an Oregon return. Lines which **only** apply to certain filers are indicated below in parentheses. If an item below does not indicate your main form, it is either not applicable or is to be entered directly on that form.*

		Federal Column (40P/40N)	Oregon Column (All Filers)
Code	Description		
103	Claim of right income repayments (40, 40N, 40P)		
106	Disposition of inherited Oregon farmland or forestland (40, 40N, 40P)		
107	Federal election on interest and dividends of a minor child (40, 40N, 40P)		
109	Federal income tax refunds (40)		
116	Net operating loss non-Oregon source (40, 40N, 40P)		
117	Oregon College and MFS 529 Savings Plan subtraction nonqualified withdrawal (40, 40N, 40P)		
118	Oregon deferral of reinvested capital gain (40, 40N, 40P)		
119	Partnership and S corporation modifications for Oregon (40, 40N, 40P)		
122	Unused business credit (40, 40N, 40P)		
123	Federal subsidies for employer prescription drug plans (40, 40N, 40P)		
131	Federal Law Disconnect. Do not use this code unless instructed by the Department of Revenue (40, 40N, 40P) . . .		
	Fiduciary Adjustments		
132	Accumulation distribution from certain domestic trusts (40, 40N, 40P)		
133	Fiduciary adjustments from Oregon estates and trusts (40, 40N, 40P)		
	Schedule A deduction add back for OR subtractions		
134	Gambling losses claimed as itemized deduction (40)		
136	Refund of Oregon-only itemized Deductions from a prior year (40, 40N, 40P)		
	Individual Development Account (IDA)		
137	IDA nonqualified withdrawal (40, 40N, 40P)		
138	Addback for IDA donation credit (40)		
139	Lump-sum distribution from a qualified retirement plan (40, 40N, 40P)		
140	Passive foreign Investment Income (40, 40N, 40P)		
	Itemized deduction add back for Oregon Credits		
142	Contributions to Child Care Fund (40)		
144	Contributions to Oregon Production Investment Fund (40) . . .		
146	Contributions to a university venture fund (40)		
148	Income taxes paid to another state by a pass-through entity (40, 40N, 40P)		
	Basis Adjustments		
150	Basis of business assets transferred into Oregon (40, 40N, 40P)		
151	Depletion in excess of property basis (40, 40N, 40P)		
152	Depreciation difference for Oregon (40, 40N, 40P)		
153	Federal depreciation disconnect (40, 40N, 40P)		
154	Gain or loss on sale of depreciable property with different basis for Oregon (40, 40N, 40P)		
155	Passive activity losses (40, 40N, 40P)		
156	Suspended losses (40, 40N, 40P)		
157	Federal estate tax (40)		

158	Interest and dividends on government bonds of other states (40, 40N, 40P)		
159	Federal subtraction for retirement savings rollover from Individual Development Account (40, 40N, 40P)		
160	Disqualified charitable donations (40)		
161	Nonresident capital losses and loss carryovers (40, 40N, 40P) .		
162	Capital loss carryover difference (40, 40N, 40P)		
163	WFHDC medical expenses (40)		
164	ABLE account subtraction nonqualified withdrawal (40, 40N, 40P)		
165	College Opportunity Grant contributions (40)		
	First-time home buyer savings account		
166	nonqualified withdrawal (40, 40N, 40P)		
187	CPAR addition (40, 40N, 40P)		
Other Code	Enter other additions description below		
Total to OR-ASC Section A or OR-ASC N/P section B.			0.

Name
Jeffrey B & Kristin A Sponaugle

Social Security Number
307-88-6533

*This form is to be used by all taxpayers filing an Oregon return.
Lines which **only** apply to certain filers are indicated below in
parentheses. If an item below does not indicate your main form,
it is either not applicable or is to be entered directly on that form.*

Code		Description	Federal Column (40P/40N)	Oregon Column (All Filers)												
300		American Indian (40, 40N, 40P)														
301		Artist's charitable contribution (40 only)														
303		Construction worker and logger commuting (40, 40N, 40P)														
306		Federal gain previously taxed by OR (40, 40N, 40P)														
307		Federal pension (40, 40N, 40P)														
309		Federal income tax paid for a prior year (40 only)														
310		Fiduciary adjustments from Oregon estates and trusts (40, 40N, 40P)														
311		Foreign income tax (40 only)														
314		IDA contributions (40, 40N, 40P)														
315		Interest and dividends on U.S. bonds and notes (40, 40N, 40P)														
316		Land donation to educational institutions carryforward (40, 40N, 40P)														
317		Interest from state and local government bonds (40, 40N, 40P)														
a 319		Military active duty pay (40, 40N, 40P)														
b 319		Oregon National Guard and reserve pay subtraction (40, 40N, 40P)														
319		Total Military pay subtractions (40, 40N, 40P)														
320		Mortgage interest credit (40 only)														
321		Net operating loss for Oregon (40, 40N, 40P)														
322		<table border="1"> <thead> <tr> <th>Oregon lottery winnings included on your federal return (40, 40N, 40P)</th> <th>Date of Winning Ticket</th> <th>Winnings received per ticket</th> </tr> </thead> <tbody> <tr><td></td><td></td><td></td></tr> <tr><td></td><td></td><td></td></tr> <tr><td></td><td></td><td></td></tr> </tbody> </table>	Oregon lottery winnings included on your federal return (40, 40N, 40P)	Date of Winning Ticket	Winnings received per ticket											
Oregon lottery winnings included on your federal return (40, 40N, 40P)	Date of Winning Ticket	Winnings received per ticket														
323		Partnership or S corp modifications (40, 40N, 40P)														
324		Oregon college and MFS 529 savings plan deposits carryforward (40, 40N, 40P)														
		Oregon income tax refund included in														

327	Employee retirement plans previously taxed (40, 40N, 40P)		
329	Public Safety Memorial Fund award (40, 40N, 40P)		
330	Railroad Retirement Board benefits (40, 40N, 40P)		
331	US government interest in IRA or Keogh distributions (40, 40N, 40P)		
333	Scholarship awards used for housing exp (40, 40N, 40P) .		
335	Legislative Assembly salary/expenses (40, 40N, 40P) . . .		
	Film production labor rebate -- Greenlight Oregon Labor		
336	Rebate Fund (40, 40N, 40P)		
338	Manufactured dwelling park capital gain exclusion (40, 40N, 40P)		
339	Capital Construction Fund (CCF) (40, 40N, 40P)		
340	Federal tax credits (40, 40N, 40P)		
341	Income on a Composite Return (40N, 40P)		
342	Oregon investment advantage (40, 40N, 40P)		
344	Manufactured dwelling park closure payment (40, 40N, 40P)		
347	Taxable benefits for former RDP's (40, 40N, 40P)		
348	IRA conversions previously taxed (40, 40N, 40P)		
351	Special Oregon medical (40, 40N, 40P)		
352	DISC (domestic international sales corporation) dividends payments (40, 40N, 40P)		
354	Depreciation difference for Oregon (40, 40N, 40P)		
355	Gain or loss on sale of depreciable property with a different basis for federal and Oregon (40, 40N, 40P) . . .		
356	Passive activity losses (40, 40N, 40P)		
357	Suspended Losses (40, 40N, 40P)		
358	Basis of business assets transferred into Oregon (40, 40N, 40P)		
359	Marijuana business expenses		
360	ABLE account deposit carryforward		
361	First-time home buyer savings account contributions and earnings (40, 40N, 40P)		
362	AmeriCorps educational award (40, 40N, 40P)		
363	Charitable contributions non-itemized deduction (40) . . .		
384	CPAR subtraction (40, 40N, 40P)		
All Others	Enter other subtractions description below		
Total to OR-ASC section B or OR-ASC N/P section C			0.

Oregon

Form 40/40P/40N Special Oregon Medical Subtraction Worksheet 2021

► Keep for your records

Name	Social Security No.
------	---------------------

Other Subtractions

Special Oregon medical subtraction Code 351 For Taxpayer and/or Spouse age 66 or over on 12/31/2021.

	Column A Taxpayer	Column B Spouse
1 Medical and dental expenses for each qualifying taxpayer.		
2 Total medical and dental expenses claimed (Sch OR-A, line 1)		
3 Line 1 divided by line 2. Round to three decimal places		
4 Enter the smaller of line 2, above, or Schedule OR-A, line 3.		
5 Line 3 times line 4. Round to the nearest dollar		
6 Maximum allowable medical subtraction from the table in the instructions (\$1,800 maximum)		
7 Enter the smaller of line 5 or line 6		
8 Add the amounts from line 7, columns A and B. This is your special Oregon medical subtraction		

Name Jeffrey B Sponaugle	Social Security Number 307-88-6533
-----------------------------	---------------------------------------

This form is to be used by all taxpayers filing an Oregon return. Lines which **only** apply to certain filers are indicated below in parenthesis. If an item below does not indicate your main form, it is either not applicable or is to be entered directly on that form.

Standard Credits		
Code	Description	Amount
806	Mutually taxed gain on the sale of residential property	
807	Oregon Cultural Trust contributions	
808	Oregon Veterans' Home Physician	
809	Political contribution credit (40N, 40P only)	
810	Reservation enterprise zone	
811	Retirement income credit	
812	Rural Emergency Medical service providers (EMT)	
813	Rural health practitioners	
815	Pass-through income taxes paid to another state State code	
Total to Form OR-ASC Section C or Form OR-ASC N/P Section E		

Carryforward Credits

* Credit can be claimed by S corporation shareholders only

Code	Description	Carried Forward	Awarded this year	Remaining Tax	Claimed this year
835	Agricultural workforce housing			51,935.	0.
836	*Agriculture workforce housing loans			51,935.	0.
837	*Alternative qualified research activities			51,935.	0.
838	Biomass production/collection carryforward			51,935.	0.
841	Child Care Fund contributions			51,935.	0.
843	Crop donation			51,935.	0.
845	Electronic commerce zone investment carryforward			51,935.	0.
847	Employer scholarship			51,935.	0.
848	*Lender's credit:energy conservation carryforward			51,935.	0.
849	Energy conservation projects			51,935.	0.
850	Fish screening devices			51,935.	0.
852	Oregon IDA Initiative Fund donation			51,935.	0.
853	*Long term enterprise zone facilities			51,935.	0.
854	*Lender's credit affordable housing			51,935.	0.
855	Initiative/New Markets			51,935.	0.
856	Oregon Production Investment Fund contributions (auction)			51,935.	0.
857	Pollution control facilities carryforward			51,935.	0.
858	*Qualified research activities			51,935.	0.
860	Renewable energy resource equipment manufact carryforward			51,935.	0.
861	Residential energy carryforward			51,935.	0.
863	Transportation projects carryforward			51,935.	0.
864	University Venture Development Fund contributions carryforward			51,935.	0.
867	Reforestation of underproductive forestlands			51,935.	0.
868	Rural technology workforce development			51,935.	0.
869	Bovine manure production/collection			51,935.	0.
871	College Opportunity Grant Fund contributions (auction)			51,935.	0.
872	Short line railroad rehabilitation			51,935.	0.
Total to Form OR-ASC Section D or Form OR-ASC N/P Section F					0.

Code	Description	Amount
890	Claim of right income repayment	
891	Manufactured dwelling park closure.	
895	Working Family Household and Dependent Care (WFHDC)	
896	Oregon 529 College Savings Network account contributions	
897	ABLE account contributions	
Total to Form OR-ASC Section F or Form OR-ASC N/P Section H		
Total to Payments & Refundable Credits Section Form OR-40, or		
Form OR-40-N or Form OR-40-P		
Earned Income Credit.		

Credit Recaptures		
Code	Description	Amount
950	ABLE account credit recapture	
951	Oregon 529 College Savings Network account credit recapture	
Total to Form OR-ASC Section E or Form OR-ASC N/P Section G		

Oregon Information Worksheet

2021

► Keep for your records

Part I – Personal Information

Taxpayer:

First Name . . . Jeffrey
Middle Initial . . . B Suffix . . .
Last Name . . . Sponaugle
SSN . . . 307-88-6533
Date of Birth . . . 12/18/1970
Date of Death . . .
Daytime Phone . . . (503) 789-4504
Home Phone . . .

Spouse/RDP:

First Name . . . Kristin
Middle Initial . . . A Suffix . . .
Last Name . . . Sponaugle
SSN . . . 362-88-3821
Date of Birth . . . 09/14/1979
Date of Death . . .
Daytime Phone . . . (503) 989-9822

Print phone number on the forms . . . ☐ Home ☒ Taxpayer work ☐ Spouse/RDP work
E-mail address . jeff@sponaugle.com
c/o Name . . .
Street Address . 9531 NW Lightning Ridge Dr
City . . . Portland State . . . OR ZIP Code . 97229-2633

APO/FPO address . . . ☐ APO ☐ FPO
Foreign country . . . Foreign Zip Code . . .

Part II – Main Form

☒ Form 40: Resident Tax Return . . . ►
☐ Form 40N: Nonresident Tax Return . . . ►
☐ Form 40P: Part-Year Resident Tax Return . . . ►
Dates of residency in Oregon (Part-Year and Nonresident filers only). From
To

Part III – Filing Status

☐ Single
☒ Married, filing joint
☐ Married, filing separate
☐ Eligible to claim your spouse's exemption (see Help)
Do all of the following apply for 2021? - for Working Family Household and Dependent Care Credit
-You lived apart from your spouse during the last 6 months of 2021.
-The person's whose care you paid for lived with you for more than half of 2021.
-You paid more than half of the cost of keeping up that home for 2021.
☐ Yes
☐ No
different residency status from spouse?
☐ Yes
☐ No
☐ Head of household
☐ Qualifying widow(er)

Part IV – Taxpayer/Spouse Information

Taxpayer		Spouse		
Yes <input type="checkbox"/>	No <input type="checkbox"/>	Yes <input type="checkbox"/>	No <input type="checkbox"/>	Severely disabled
Yes <input type="checkbox"/>		Yes <input type="checkbox"/>		Legally blind
Yes <input type="checkbox"/>		Yes <input type="checkbox"/>		Can be claimed as a dependent on someone else's return

Part V – Standard Deductions/Itemized Deductions

- ☐ Itemize even if itemized deductions are less than the standard deduction
- ☐ Married filing separately and spouse itemizes deductions
- ☐ Take the standard deduction even if less than itemized deductions

Taxes Paid to Another State:

- * Did you pay any tax to states other than Oregon?
- * If so, were these payments of **current year** taxes to those other states?
- * If so, how much of that tax was or would have been included in itemized deductions
(on federal Schedule A, line 5)? 0.

Yes No

☐ ☒ Take the taxes paid to states other than Oregon as an itemized deduction instead of as a credit

Part VI – Other Information**Main Form Checkboxes**

- ☐ Filing a short-year return due to a bankruptcy
Fiscal year begin date
- ☐ Electing to defer gain on like-kind property that is exchanged or converted
- ☐ You are considered an Amtrak or waterway worker
- ☐ Disaster relief
- ☐ Federal Form 8379
- ☐ Federal Form 8886

Applied for ITIN Information**Taxpayer****Spouse**☐☐

Taxpayer or Spouse applied for ITIN

First Time Using Social Security Number**Taxpayer****Spouse**

_____ Taxpayer or Spouse first time using SSN

Self-Employment Information**Taxpayer****Spouse**☐
☐☐
☐

SE income is from doing business in the Tri-Met District

SE income is from doing business in the Lane Transit District

Underpayment Information

- ☐ Have the Oregon Department of Revenue figure the underpayment penalty (see tax help)
- ☐ At least two-thirds of gross income is derived from farming or fishing

Penalty or interest due for filing late, paying late, or for non-qualified FTHBSA withdrawals

Federal Service Pension Information (verify dates in columns b and c)

(a) Payer's Name								
(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)
Date Service Began (month, day, year)	Date Service Ended (month, day, year)	months or points before 10/1/91	months or points after 10/1/91	%	Federal Service Pension Income	Federal Service Pension Subtraction	Oregon Service Pension	Spouse

Part VII – Electronic Filing Information**Yes No**☒ ☐ Use Federal PIN(s) in place of Form EF (See Help)

Select if special situation applies

Enter any Oregon identified disaster tax relief situations... ..

Part VIII – Direct Deposit Information**Yes No**☒ ☐ Elect direct deposit of state tax refund☐ ☐ Do you want direct debit of state tax payment (Electronic Filing only)?**Bank Information:**

If you selected direct deposit, fill out the information below:

Name of Financial Institution (optional) First Technology Credit Union

Account type Checking ☒ Savings ☐

Routing number 321180379

Account number. 00009319040656

Enter the payment date to withdraw from the account above

State balance-due amount from this return

International ACH Transactions**Yes No**☐ ☒ Will the funds for this refund (or payment) go to (or come from) an account outside the U.S.?**Part IX – Extension Status****Yes No**☐ ☒ Tax return due date extended?

Extended due date

QuickZoom to Form 40-V: Application for Automatic Extension of Time to File ▶**Part X – Amended Return**☐ Filing an Oregon amended return

Enter the tax year you are amending

Previous Oregon payment made

Previous Oregon refund received _____
QuickZoom to Amended Schedule ► _____

Tax Payments Worksheet

2021

► Keep for your records

Name Jeffrey B & Kristin A Sponaugle	Social Security Number 307-88-6533
---	---------------------------------------

Tax Payments for the Current Year

		State	
		Date	Payment
1	First Payment		
2	Second Payment		
3	Third Payment		
4	Fourth Payment		
Additional Payments			
5	Payment		
	Payment		
	Payment		
	Payment		
	Payment		
6	Overpayment from previous year applied to current year	6	
7	Amount paid with current year extension	7	
8	Total tax payments	8	

Income Taxes Withheld for the Current Year

9	State withholding on Forms W-2	9	45,530.
10	State withholding on Forms W-2G	10	
11	State withholding on Forms 1099-R	11	
12 a	State withholding on Forms 1099-MISC	12 a	
b	State withholding on Forms 1099-NEC	b	
c	State withholding on Forms 1099-G	c	
d	State withholding on Forms 1099-K	d	
13	Other state tax withholding	13	
14	Total income tax withheld	14	45,530.
15	Date return will be filed and balance paid	15	

Name(s) Shown on Return

Jeffrey B & Kristin A Sponaugle

Your Social Security Number

307-88-6533

Part I 2022 Estimated Tax Amount Options**1 Select One of Six Ways to Calculate the Required Annual Payment for 2022 Estimates:**

- a 100% of 2021 taxes (default, see Tax Help) ☒ 51,935.
- b 100% of 2022 tax on estimated taxable income ☐ 51,921.
- c 90% of 2022 tax on estimated taxable income ☐ 46,729.
- d 66-2/3% of 2022 tax on estimated taxable income (farmers and fishermen) ☐ 34,614.
- e Equal to 100% of overpayment (no vouchers) ☐ 1,303.
- f Enter total amount you want to use for estimates and check box ☐ _____

2 Selected estimated tax amount:

- a 2022 Required Annual Payment based on your choice above 51,935.
- b Estimated amount of 2022 state income tax withholding 45,530.
- c **Total of estimated tax payments required for 2022** (line 2a less line 2b) 6,405.

3 Select Estimated Tax Payment option:

- a Calculate estimates if \$1000 or more (default) ☒
- b Calculate estimates if _____ (specify amount) or more ☐
- c Calculate estimates regardless of amount ☐
- d Do **not** calculate estimates ☐

Part II Overpayment Application Options

- 1 Amount of overpayment available 1,303.

2 Select Overpayment Application Amount Option:

- a Apply none (refund entire overpayment) ☒
- b Apply all (increase estimate if required) ☐
- c Apply to extent of total estimated tax and refund excess 6,408. ☐
- d Apply to extent of first quarter amount and refund excess 1,602. ☐
- e Enter amount you want to apply ☐
- f Amount applied to 2022 estimated tax 0.
- g Overpayment to be refunded (line 1 less line 2f) 1,303.

3 Select Overpayment Application Sequence:

- a ☒ ◀ Consecutively b ☐ ◀ Evenly

Part III Rounding and Printing Options**1 Select Rounding Option:**

- a ☒ ◀ Round up to next \$1 b ☐ ◀ Round up to next \$10 c ☐ ◀ Round up to next \$100 d ☐ ◀ Round to nearest \$1

2 Select Voucher Printing Option:

- a ☒ ◀ Print (per Part I, lines 3a - c) b ☐ ◀ Print only name, etc. c ☐ ◀ Do **not** print vouchers

Part IV Estimated Tax Payment Summary

	1 Apr 18, 2022	2 Jun 15, 2022	3 Sep 15, 2022	4 Jan 17, 2023	Total
1 If you have already made payments, enter amounts					
2 Indicate which payment is due next. (e.g. if it is now Apr 25, check col. 2).	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
3 Required Payment	1,602.	1,602.	1,602.	1,602.	6,408.
4 Overpayment applied	0.	0.	0.	0.	0.
5 Net payment due	1,602.	1,602.	1,602.	1,602.	6,408.
6 Voucher amounts	1,602.	1,602.	1,602.	1,602.	6,408.

Part V Changes to Income, Deductions and Withholding for 2022

2021 income and deductions are shown in the '2021 Actual' column below.

***Caution:** For each line in the '2022 Estimated' column, enter the 2022 amount **if different** from 2021. Otherwise, the '2021 Actual' amount will be used for that line. If zero, you **must** enter zero.

	2021 Actual	*2022 Estimated
A Federal adjusted gross income	573,382.	
B Oregon additions		
C Oregon subtractions	0.	
D Deductions	14,556.	
E Exemption credit	0.	0.
F Oregon income tax credits	0.	
G Oregon income tax withholding	45,530.	

Part VI 2022 Estimated Taxable Income and Tax

1 Choose your 2022 filing status:

☐

Single

☒

Married filing jointly

☐

Married filing separately

☐

Head of Household

☐

Qualifying widow(er)

Oregon full-year residents only:

2 Federal adjusted gross income you expect in 2022.	2	573,382.
3 Oregon additions you expect in 2022.	3	
4 Income after additions. Line 2 plus line 3	4	573,382.
5 Oregon subtractions you expect in 2022.	5	0.
6 Income after subtractions. Line 4 minus line 5	6	573,382.
7 Itemized or standard deductions you expect in 2022.	7	14,556.
8 Oregon taxable income you expect in 2022. Line 6 minus line 7	8	558,826.
9 2022 Oregon estimated income tax using 2022 tax rate charts.	9	51,921.
10 Exemption credit (number of exemptions x 2022 exemption credit)	10	0.
11 Oregon income tax credits you expect for 2022 (do not include exemption credit)	11	0.
12 Line 10 plus line 11	12	0.
13 Line 9 minus line 12 (not less than -0-)	13	51,921.
14 a Multiply line 13 by 90% (.90). If you did not file a 2021 return, enter the amount from line 14a directly on line 14c	14 a	46,729.
b Enter 100% of the tax shown on your 2021 return	b	51,935.
c Enter the smaller of line 14a or 14b. This is your required annual payment to avoid underpayment interest	c	46,729.
15 Oregon income tax you expect withheld from your wages and/or pension in 2022	15	45,530.
16 Annual payment. Line 14c minus line 15.	16	1,199.
17 Amount you owe on each payment date	17	300.

Oregon Standard or Itemized Deduction Worksheet

2021

► Keep for your records — Do not file

Name <u>Jeffrey B & Kristin A Sponaugle</u>	Social Security Number <u>307-88-6533</u>
--	--

1 Check here if you can be claimed as a dependent on another person's return ► <input type="checkbox"/>		
2 Minimum amount	2	1,100.
3 If the box on line 1 is checked, what was your earned income for the year?	3	
4 Enter the larger of line 2 or line 3	4	1,100.
5 Standard deduction based on filing status		
a Single \$ 2,350.		
b Married Filing Jointly \$ 4,700.		
c Married Filing Separately \$ 2,350.		
d Head of Household \$ 3,780.		
e Qualifying Widow(er) \$ 4,700.	5	4,700.
6 If dependent filer, enter the smaller of line 4 or line 5, otherwise enter line 5	6	4,700.
7 Additional deductions:		
a You are age 65 or older	7 a	
b You are blind	b	
c Spouse/RDP is age 65 or older	c	
d Spouse/RDP is blind	d	
8 Total available standard deduction (add lines 6 through 7d)	8	4,700.
9 Oregon itemized deductions (from Schedule OR-A)	9	14,556.
10 Larger of line 9 or line 8	10	14,556.

Oregon Federal Tax Liability Subtraction Worksheet

2021

► Keep for your records — Do not file

Name <u>Jeffrey B & Kristin A Sponaugle</u>	Social Security Number <u>307-88-6533</u>
--	--

	Enter your federal adjusted gross income	<u>573,382.</u>	
1	Federal Tax Liability		<u>96,853.</u>
2	Nonrefundable CTC (Form 1040, line 19)		
3	Add lines 1 and 2.		<u>96,853.</u>
4	Excess Advance Premium Tax Credit		
5	Subtract line 4 from line 3 (if less than zero, enter zero)		<u>96,853.</u>
6 a	Additional tax on retirement Plans		
b	Investment credit recapture		
c	Additional tax on charitable contribution		
d	First time homebuyer credit recapture, if not main home or disposed.		
	Add lines 6a through 6d		
7	Add lines 5 and 6.		<u>96,853.</u>
8	Child tax credit (Schedule 8812, line 14e)		
9	American Opportunity Credit		
10	Economic Stimulus Payment(s) and Recovery Rebate Credit		
11	Premium tax credit (Form 8962, line 24)		
12	Credit for child and dependent care expenses (Form 1040, Schedule 3, line 13g		
13	Add lines 8 through 12.		
14	Subtract line 13 from line 7 (if less than zero, enter zero)		<u>96,853.</u>
15	Maximum allowed tax liability subtraction		<u>0.</u>
16	Smaller of line 14 or line 15. Enter here and on Form OR-40, line 10; OR-40-P, line 40; or OR-40-N, line 40		<u>0.</u>

Name Jeffrey B & Kristin A Sponaugle	Social Security Number 307-88-6533
---	---------------------------------------

Yes No

☒ ☐ Did taxpayer(s) file an Oregon return in 2020?

Taxpayer(s) prior year filing status

<input type="checkbox"/>	Single
<input checked="" type="checkbox"/>	Married Filing Joint
<input type="checkbox"/>	Married Filing Separate
<input type="checkbox"/>	Head of Household
<input type="checkbox"/>	Qualifying Widower

Taxpayer(s) prior year tax liability 44,450.Taxpayer(s) prior year out of state tax credit 0.Yes No
☐ ☒ Did you file married filing jointly in 2020 and are filing married filing jointly in 2021, but with a different spouse?Yes No
☐ ☒ Did your filing status change from married filing jointly in 2020, to single, head of household, qualifying widow(er) or married filing separate in 2021?Yes No
☐ ☒ Did your filing status change from single, head of household, qualifying widow(er), or married filing separate in 2020 to married filing jointly in 2021?*Fill out information below depending if one of the special circumstances applies above.*Taxpayer's prior year AGI 493,139.

Amount of prior year AGI that belongs to taxpayer _____

Yes No

☐ ☐ Did spouse file an Oregon return in 2020?

Spouse's prior year filing status

<input type="checkbox"/>	Single
<input type="checkbox"/>	Married Filing Joint
<input type="checkbox"/>	Married Filing Separate
<input type="checkbox"/>	Head of Household
<input type="checkbox"/>	Qualifying Widower

Spouse's prior year tax liability _____

Spouse's prior year out of state tax credit _____

Spouse's prior year AGI _____

Amount of prior year AGI that belongs to spouse _____

If you check the box, you cannot change your decision for the 2021 tax year.☐ Donate any kicker refund to the State School Fund

If you check the box the refund will be sent directly to the State School Fund.

If you do not check the box the refund, if any, will be sent to you.

Description		Amount
1	Tax liability reported on Form 40, line 22, or Form 40N, line 48, or Form 40P, line 47 of your 2020 return (if special circumstance see instructions)	44,450.
2	Credit for income taxes paid to another state reported on Schedule OR-ASC, Section 3, amount column if claiming code 802 or code 815 or Schedule OR-ASC-NP, Section 5, amount column if claiming code 802 or code 815	0.
3	Total 2020 tax before credits and after income taxes paid to another state (Line 1 minus line 2)	44,450.
4	Kicker credit. Line 3 times 0.17341. Round to the nearest dollar.	7,708.
Prorated Kicker credit (Only used if special circumstances apply)		
5	Federal AGI for 2020. Form 40, line 7; Form 40N or Form 40P, line 29F.	
6	Taxpayer's share of federal AGI for 2020.	
7	Line 6 divided by line 5. Round to two decimal places.	
8	Prorated Kicker credit. Line 4 times Line 7.	

Spouse's Kicker credit (Only used if special circumstances apply)

Description		Amount
1	Tax liability reported on Form 40, line 22, or Form 40N, line 48, or Form 40P, line 47 of your 2020 return (if special circumstance see instructions)	
2	Credit for income taxes paid to another state reported on Schedule OR-ASC, Section 3, amount column if claiming code 802 or code 815 or Schedule OR-ASC-NP, Section 5, amount column if claiming code 802 or code 815	
3	Total 2020 tax before credits and after income taxes paid to another state (Line 1 minus line 2)	
4	Kicker credit. Line 3 times 0.17341. Round to the nearest dollar.	
Prorated Kicker credit (Only used if special circumstances apply)		
5	Federal AGI for 2020. Form 40, line 7; Form 40N or Form 40P, line 29F.	
6	Spouse's share of federal AGI for 2020.	
7	Line 6 divided by line 5. Round to two decimal places.	
8	Prorated Kicker credit. Line 4 times Line 7.	
Total 2021 Oregon Kicker credit from above		7,708.

Passive Activity Adjustment Worksheet

2021

► Keep for your records — Do not file

All Federal activities must be completed before making entries on this worksheet

Name Jeffrey B & Kristin A Sponaugle		Social Security Number 307-88-6533	
Name of Activity	Reported on Form/Schedule	Oregon Allowed Loss	Federal Allowed Loss
Allowed Losses			
Net Addition to Federal Adjusted Gross Income			
Net Subtraction to Federal Adjusted Gross Income			

Tax Summary
 ► Keep for your records

2021

Name(s) Jeffrey B & Kristin A Sponaugle	
Federal Adjusted gross income	573,382.
Additions to income	
Subtractions from income	0.
Itemized/standard deduction	14,556.
Taxable income	558,826.
Total tax	51,935.
Exemption credit	
Other credits	
Net income tax	51,935.
Total payments and refundable credits	53,238.
Total penalty and interest due	
Amount owed	
Overpayment	1,303.
Applied to estimated tax	
Donations	
Net Refund	1,303.

Smart Worksheets From 2021 Oregon Tax Return

SMART WORKSHEET FOR: Other Subtractions Statement

Part B: Federal tax paid in a prior year smart worksheet	
1	Enter maximum amount from table. 0.
2	Enter federal tax liability subtraction. 0.
3	Subtract line 2 from line 1. If the result is 0, you cannot deduct your federal tax from a prior year 0.
4	Enter the amount of federal tax you paid in 2021 for a prior year.
5	Enter the smaller of line 3 or line 4 and enter as subtraction code 309

SMART WORKSHEET FOR: Other Subtractions Statement

Part C: Foreign tax subtraction smart worksheet	
1	Enter maximum amount from table. 0.
2	Enter federal tax liability subtraction (including Part B, Line 5 above) 0.
3	Subtract line 2 from line 1. If the result is 0, you cannot deduct your foreign tax paid 0.
4	Enter the amount of foreign tax you paid in 2021, but no more than \$3,000 (\$1,500 if your filing status is married filing separately)
5	Enter the smaller of line 3 or line 4 and enter as subtraction code 311

SMART WORKSHEET FOR: Other Subtractions Statement

529 College Savings Network Smart Worksheet	
A	Previous year carryover amount (if applicable)
B	Oregon limitation 5,030.
C	Amount to be carried over 0.

SMART WORKSHEET FOR: Other Subtractions Statement

US Government Interest in IRA or Keogh Distribution Smart Worksheet	
A	Balance in IRA/Pension Accounts as of 12/31/2021
B	2020 IRA/Keogh distributions taken from this account
C	Line A plus Line B
D	US Government Interest Earned as of 12/31/2021
E	Total Accumulated US Government Interest Received through 12/31/2020
F	Line D minus Line E, but not less than -0- 0.
G	Line F divided by Line C. Oregon exempt ratio
H	Line B multiplied by line G. Oregon exempt portion of current year's distribution

SMART WORKSHEET FOR: Other Subtractions Statement

ABLE Account Smart Worksheet	
A	Previous year carryover amount (if applicable)
B	Oregon limitation 5,030.
	Amount to be carried over 0.

SMART WORKSHEET FOR: Other Subtractions Statement

First-time Home Buyer Savings Account Smart Worksheet	
A	Enter the total of your first-time home buyer savings account contributions and earnings for 2021
B	Oregon limitation 0.
C	Enter the smaller of line A or line B and enter as subtraction code 361 None

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 Jeffrey B		Last name Sponaugle		Your social security number 307-88-6533	
If joint return, spouse's first name and middle initial Kristin A		Last name Sponaugle		Spouse's social security number 362-88-3821	
Home address (number and street). If you have a P.O. box, see instructions. 9531 NW Lightning Ridge Dr				Apt. no.	
City, town, or post office. If you have a foreign address, also complete spaces below. Portland			State OR	ZIP code 972292633	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
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):		(2) Social security number	(3) Relationship to you	(4) <input checked="" type="checkbox"/> if qualifies for (see instructions):	
(1) First name Last name				Child tax credit	Credit for other dependents
If more than four dependents, see instructions and check here ▶ <input type="checkbox"/>	Audrey K Sponaugle	052-35-9444	Daughter	<input checked="" type="checkbox"/>	<input type="checkbox"/>
				<input type="checkbox"/>	<input type="checkbox"/>
				<input type="checkbox"/>	<input type="checkbox"/>
				<input type="checkbox"/>	<input type="checkbox"/>

Attach Sch. B if required.	1	Wages, salaries, tips, etc. Attach Form(s) W-2	1	501,673.
	2a	Tax-exempt interest	2b	874.
	3a	Qualified dividends	3b	70,835.
	4a	IRA distributions	4b	
Standard Deduction for— • 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.	5a	Pensions and annuities	5b	
	6a	Social security benefits	6b	
	7	Capital gain or (loss). Attach Schedule D if required. If not required, check here ▶ <input type="checkbox"/>	7	
	8	Other income from Schedule 1, line 10	8	
	9	Add lines 1, 2b, 3b, 4b, 5b, 6b, 7, and 8. This is your total income ▶	9	573,382.
	10	Adjustments to income from Schedule 1, line 26	10	
	11	Subtract line 10 from line 9. This is your adjusted gross income ▶	11	573,382.
	12a	Standard deduction or itemized deductions (from Schedule A)	12a	25,100.
	b	Charitable contributions if you take the standard deduction (see instructions)	12b	
	c	Add lines 12a and 12b	12c	25,100.
	13	Qualified business income deduction from Form 8995 or Form 8995-A	13	332.
	14	Add lines 12c and 13	14	25,432.
	15	Taxable income. Subtract line 14 from line 11. If zero or less, enter -0-	15	547,950.

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	130,114.
17	Amount from Schedule 2, line 3	17	0.
18	Add lines 16 and 17	18	130,114.
19	Nonrefundable child tax credit or credit for other dependents from Schedule 8812	19	
20	Amount from Schedule 3, line 8	20	33,261.
21	Add lines 19 and 20	21	33,261.
22	Subtract line 21 from line 18. If zero or less, enter -0-	22	96,853.
23	Other taxes, including self-employment tax, from Schedule 2, line 21	23	5,224.
24	Add lines 22 and 23. This is your total tax	24	102,077.
25	Federal income tax withheld from:		
a	Form(s) W-2	25a	104,538.
b	Form(s) 1099	25b	
c	Other forms (see instructions)	25c	2,949.
d	Add lines 25a through 25c	25d	107,487.
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 instructions <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	
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 total other payments and refundable credits	32	
33	Add lines 25d, 26, and 32. These are your total payments	33	107,487.
Refund	34 If line 33 is more than line 24, subtract line 24 from line 33. This is the amount you overpaid	34	5,410.
35a	Amount of line 34 you want refunded to you . If Form 8888 is attached, check here <input type="checkbox"/>	35a	5,410.
▶ b	Routing number 3 2 1 1 8 0 3 7 9 ▶ c Type: <input checked="" type="checkbox"/> Checking <input type="checkbox"/> Savings		
▶ d	Account number 0 0 0 0 9 3 1 9 0 4 0 6 5 6		
36	Amount of line 34 you want applied to your 2022 estimated tax	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 ☐ **Yes**. Complete below. ☒ **No**

Designee's name ▶

Phone no. ▶

Personal identification number (PIN) ▶

Sign Here

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

Your signature

Date

Your occupation

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

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

Date

Spouse's occupation

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

Phone no. (503) 789-4504

Email address

Paid Preparer Use Only

Preparer's name

Preparer's signature

Date

PTIN

Check if:

☐ Self-employed

Firm's name ▶ Self-Prepared

Phone no.

Firm's address ▶

Firm's EIN ▶

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 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

Jeffrey B & Kristin A Sponaugle

Your social security number

307-88-6533

Part I Tax

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

Part II Other Taxes

4	Self-employment tax. Attach Schedule SE	4	
5	Social security and Medicare tax on unreported tip income. Attach Form 4137	5	
6	Uncollected social security and Medicare tax on wages. Attach Form 8919	6	
7	Total additional social security and Medicare tax. Add lines 5 and 6	7	
8	Additional tax on IRAs or other tax-favored accounts. Attach Form 5329 if required	8	
9	Household employment taxes. Attach Schedule H	9	
10	Repayment of first-time homebuyer credit. Attach Form 5405 if required	10	
11	Additional Medicare Tax. Attach Form 8959	11	2,499.
12	Net investment income tax. Attach Form 8960	12	2,725.
13	Uncollected social security and Medicare or RRTA tax on tips or group-term life insurance from Form W-2, box 12	13	
14	Interest on tax due on installment income from the sale of certain residential lots and timeshares	14	
15	Interest on the deferred tax on gain from certain installment sales with a sales price over \$150,000	15	
16	Recapture of low-income housing credit. Attach Form 8611	16	

(continued on page 2)

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

Schedule 2 (Form 1040) 2021

Part II Other Taxes (continued)

17	Other additional taxes:		
a	Recapture of other credits. List type, form number, and amount ►	17a	
b	Recapture of federal mortgage subsidy. If you sold your home in 2021, see instructions	17b	
c	Additional tax on HSA distributions. Attach Form 8889	17c	
d	Additional tax on an HSA because you didn't remain an eligible individual. Attach Form 8889	17d	
e	Additional tax on Archer MSA distributions. Attach Form 8853	17e	
f	Additional tax on Medicare Advantage MSA distributions. Attach Form 8853	17f	
g	Recapture of a charitable contribution deduction related to a fractional interest in tangible personal property	17g	
h	Income you received from a nonqualified deferred compensation plan that fails to meet the requirements of section 409A	17h	
i	Compensation you received from a nonqualified deferred compensation plan described in section 457A	17i	
j	Section 72(m)(5) excess benefits tax	17j	
k	Golden parachute payments	17k	
l	Tax on accumulation distribution of trusts	17l	
m	Excise tax on insider stock compensation from an expatriated corporation	17m	
n	Look-back interest under section 167(g) or 460(b) from Form 8697 or 8866	17n	
o	Tax on non-effectively connected income for any part of the year you were a nonresident alien from Form 1040-NR	17o	
p	Any interest from Form 8621, line 16f, relating to distributions from, and dispositions of, stock of a section 1291 fund	17p	
q	Any interest from Form 8621, line 24	17q	
z	Any other taxes. List type and amount ►	17z	
18	Total additional taxes. Add lines 17a through 17z	18	
19	Additional tax from Schedule 8812	19	
20	Section 965 net tax liability installment from Form 965-A	20	
21	Add lines 4, 7 through 16, 18, and 19. These are your total other taxes . Enter here and on Form 1040 or 1040-SR, line 23, or Form 1040-NR, line 23b	21	5,224.

SCHEDULE 3
(Form 1040)Department of the Treasury
Internal Revenue Service**Additional Credits and Payments**▶ **Attach to Form 1040, 1040-SR, or 1040-NR.**
▶ **Go to www.irs.gov/Form1040 for instructions and the latest information.**

OMB No. 1545-0074

2021
Attachment
Sequence No. **03**

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

Jeffrey B & Kristin A Sponaugle

Your social security number

307-88-6533

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	33,261.
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	33,261.

(continued on page 2)

Part II Other Payments and Refundable Credits

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