

Review your print out for checklist items.



# Your amended return checklist

Just follow these steps and you're done!

**1**

## **If you're amending a state return, separate it from your federal return and follow the instructions**

Your returns will print together, so you'll need to separate them. Both returns start with an instruction sheet featuring the Intuit TurboTax logo on the top right.

If you added or changed a tax form (like a W-2), **attach a copy** to each return. If a copy of your federal return is printed under your state return, **attach the federal copy** to your state return.

**2**

## **Sign and date your return(s)**

You'll have to sign and date at the bottom of your return(s). Your federal return is named Form 1040X. If you're filing a state return, the form is located right after the state instructions sheet.

**3**

## **If you have a balance due, pay online or send a check with your return**

You can pay your federal taxes online at [www.irs.gov/payments](http://www.irs.gov/payments).

If you're getting a refund, you'll get a paper check in the mail.

**4**

## **Write the correct address on your envelope(s)**

You can find the mailing address for your federal return on the federal instructions sheet. If you're filing a state return, the address is listed on the state instructions sheet.

**5**

## **Drop your return(s) off at the post office**

We recommend sending your return(s) by certified mail to ensure correct postage and proof of delivery.

That's it! Here are a few things to keep in mind after you mail your returns:

- Your amended returns will take 12-16 weeks to process.
- You can track your federal amended return at <https://www.irs.gov/filing/wheres-my-amended-return>.
- If you used a paid version of TurboTax, you'll be able to access your amended return at any time. When you log in to TurboTax, scroll down on Tax Home, and click on My Docs to download a copy.

▼ 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.....▶

1,542.

REV 09/09/22 INTUIT.CG.CFP.SP

1555

282-76-4410  
JAMES N GARTSIDE  
JANN D GARTSIDE  
9311 MANY FLOWER LN  
JESSUP MD 20794-9514

600-16-8714

INTERNAL REVENUE SERVICE  
PO BOX 931100  
LOUISVILLE KY 40293-1100

282764410 FA GART 30 0 202212 430

▼ Detach Here and Mail With Your Payment ▼

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.....▶

1,542.

REV 09/09/22 INTUIT.CG.CFP.SP

1555

282-76-4410  
JAMES N GARTSIDE  
JANN D GARTSIDE  
9311 MANY FLOWER LN  
JESSUP MD 20794-9514

600-16-8714

INTERNAL REVENUE SERVICE  
PO BOX 931100  
LOUISVILLE KY 40293-1100

282764410 FA GART 30 0 202212 430

▼ Detach Here and Mail With Your Payment ▼

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.....▶

1,542.

REV 09/09/22 INTUIT.CG.CFP.SP

1555

282-76-4410  
JAMES N GARTSIDE  
JANN D GARTSIDE  
9311 MANY FLOWER LN  
JESSUP MD 20794-9514

600-16-8714

INTERNAL REVENUE SERVICE  
PO BOX 931100  
LOUISVILLE KY 40293-1100

282764410 FA GART 30 0 202212 430

▼ Detach Here and Mail With Your Payment ▼

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.....▶

1,542.

REV 09/09/22 INTUIT.CG.CFP.SP

1555

282-76-4410  
JAMES N GARTSIDE  
JANN D GARTSIDE  
9311 MANY FLOWER LN  
JESSUP MD 20794-9514

600-16-8714

INTERNAL REVENUE SERVICE  
PO BOX 931100  
LOUISVILLE KY 40293-1100

282764410 FA GART 30 0 202212 430

**Amended U.S. Individual Income Tax Return**

OMB No. 1545-0074

(Rev. July 2021)

► Use this revision to amend 2019 or later tax returns.

► Go to [www.irs.gov/Form1040X](http://www.irs.gov/Form1040X) for instructions and the latest information.**This return is for calendar year** (enter year) **2021** **or fiscal year** (enter month and year ended)

Your first name and middle initial <b>James N</b>	Last name <b>Gartside</b>	Your social security number <b>282-76-4410</b>
If joint return, spouse's first name and middle initial <b>Jann D</b>	Last name <b>Gartside</b>	Spouse's social security number <b>600-16-8714</b>
Current home address (number and street). If you have a P.O. box, see instructions. <b>9311 Many Flower Ln</b>		Apt. no. <b></b>
City, town or post office, state, and ZIP code. If you have a foreign address, also complete spaces below. See instructions. <b>Jessup MD 20794-9514</b>		Your phone number <b>(301) 461-6503</b>
Foreign country name <b></b>	Foreign province/state/county <b></b>	Foreign postal code <b></b>

**Amended return filing status.** You **must** check one box even if you are not changing your filing status. **Caution:** In general, you can't change your filing status from married filing jointly to married filing separately after the return due date.☐ Single ☒ Married filing jointly ☐ Married filing separately (MFS) ☐ Head of household (HOH) ☐ Qualifying widow(er) (QW)

If you checked the MFS box, enter the name of your spouse. If you checked the HOH or QW box, enter the child's name if the qualifying person is a child but not your dependent ►

Enter on lines 1 through 23, columns A through C, the amounts for the return year entered above.

Use Part III on page 2 to explain any changes.

	A. Original amount reported or as previously adjusted (see instructions)	B. Net change—amount of increase or (decrease)—explain in Part III	C. Correct amount
<b>Income and Deductions</b>			
<b>1</b> Adjusted gross income. If a net operating loss (NOL) carryback is included, check here . . . . . ► <input type="checkbox"/>	<b>1</b> 189,856.	0.	189,856.
<b>2</b> Itemized deductions or standard deduction . . . . .	<b>2</b> 43,451.	0.	43,451.
<b>3</b> Subtract line 2 from line 1 . . . . .	<b>3</b> 146,405.	0.	146,405.
<b>4a</b> Reserved for future use . . . . .	<b>4a</b>		
<b>b</b> Qualified business income deduction . . . . .	<b>4b</b> 0.	0.	0.
<b>5</b> Taxable income. Subtract line 4b from line 3. If the result is zero or less, enter -0- . . . . .	<b>5</b> 146,405.	0.	146,405.
<b>Tax Liability</b>			
<b>6</b> Tax. Enter method(s) used to figure tax (see instructions): TCW . . . . .	<b>6</b> 23,706.	0.	23,706.
<b>7</b> Nonrefundable credits. If a general business credit carryback is included, check here . . . . . ► <input type="checkbox"/>	<b>7</b> 500.	0.	500.
<b>8</b> Subtract line 7 from line 6. If the result is zero or less, enter -0- . . . . .	<b>8</b> 23,206.	0.	23,206.
<b>9</b> Reserved for future use . . . . .	<b>9</b>		
<b>10</b> Other taxes . . . . .	<b>10</b> 0.	0.	0.
<b>11</b> Total tax. Add lines 8 and 10 . . . . .	<b>11</b> 23,206.	0.	23,206.
<b>Payments</b>			
<b>12</b> Federal income tax withheld and excess social security and tier 1 RRTA tax withheld. (If <b>changing</b> , see instructions.) . . . . .	<b>12</b> 22,204.	0.	22,204.
<b>13</b> Estimated tax payments, including amount applied from prior year's return . . . . .	<b>13</b> 0.	0.	0.
<b>14</b> Earned income credit (EIC) . . . . .	<b>14</b> 0.	0.	0.
<b>15</b> Refundable credits from: <input type="checkbox"/> Schedule 8812 Form(s) <input type="checkbox"/> 2439 <input type="checkbox"/> 4136 <input type="checkbox"/> 8863 <input type="checkbox"/> 8885 <input type="checkbox"/> 8962 or <input checked="" type="checkbox"/> other (specify) "Other Credits from Schedule 3, Part II" . . . . .	<b>15</b> 0.	0.	0.
<b>16</b> Total amount paid with request for extension of time to file, tax paid with original return, and additional tax paid after return was filed . . . . .	<b>16</b>		1,002.
<b>17</b> Total payments. Add lines 12 through 15, column C, and line 16 . . . . .	<b>17</b>	0.	23,206.
<b>Refund or Amount You Owe</b>			
<b>18</b> Overpayment, if any, as shown on original return or as previously adjusted by the IRS . . . . .	<b>18</b>		0.
<b>19</b> Subtract line 18 from line 17. (If less than zero, see instructions.) . . . . .	<b>19</b>		23,206.
<b>20</b> Amount you owe. If line 11, column C, is more than line 19, enter the difference . . . . .	<b>20</b>		
<b>21</b> If line 11, column C, is less than line 19, enter the difference. This is the amount <b>overpaid</b> on this return . . . . .	<b>21</b>		
<b>22</b> Amount of line 21 you want <b>refunded to you</b> . . . . .	<b>22</b>		0.
<b>23</b> Amount of line 21 you want <b>applied to your (enter year):</b> . . . . .	<b>23</b>		

Complete and sign this form on page 2.

**Part I Dependents**

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

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

**Dependents** (see instructions):

If more than four dependents, see instructions and check here ► <input type="checkbox"/>	(a) First name Last name	(b) Social security number	(c) Relationship to you	(d) ✓ if qualifies for (see instructions):	
				Child tax credit	Credit for other dependents
	Nathan J Gartside	216-57-9051	Son	<input type="checkbox"/>	<input checked="" type="checkbox"/>
				<input type="checkbox"/>	<input type="checkbox"/>
				<input type="checkbox"/>	<input type="checkbox"/>
				<input type="checkbox"/>	<input type="checkbox"/>

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

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

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

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

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

**Sign Here**

**Remember to keep a copy of this form for your records.**

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

► Your signature \_\_\_\_\_ Date \_\_\_\_\_ mathematician  
Your occupation

► Spouse's signature. If a joint return, **both** must sign. \_\_\_\_\_ Date \_\_\_\_\_ Home Maker  
Spouse's occupation

**Paid Preparer Use Only**

Print/Type preparer's name \_\_\_\_\_ Preparer's signature \_\_\_\_\_ Date \_\_\_\_\_ Check ☐ if self-employed PTIN \_\_\_\_\_

Firm's name ► Self-Prepared Firm's EIN ► \_\_\_\_\_

Firm's address ► \_\_\_\_\_ Phone no. \_\_\_\_\_



Filing Status

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

Check only one box.

If you checked the MFS box, enter the name of your spouse. If you checked the HOH or QW box, enter the child's name if the qualifying person is a child but not your dependent ▶

Your first name and middle initial James N		Last name Gartside		Your social security number 282-76-4410	
If joint return, spouse's first name and middle initial Jann D		Last name Gartside		Spouse's social security number 600-16-8714	
Home address (number and street). If you have a P.O. box, see instructions. 9311 Many Flower Ln				Apt. no.	
City, town, or post office. If you have a foreign address, also complete spaces below. Jessup			State MD	ZIP code 207949514	
Foreign country name		Foreign province/state/county		Foreign postal code	
<div> <input type="checkbox"/> You <input type="checkbox"/> Spouse </div>					

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
Nathan J	Gartside	216-57-9051	Son	<input type="checkbox"/>	<input checked="" type="checkbox"/>
				<input type="checkbox"/>	<input type="checkbox"/>
				<input type="checkbox"/>	<input type="checkbox"/>
				<input type="checkbox"/>	<input type="checkbox"/>

Attach Sch. B if required.	1	Wages, salaries, tips, etc. Attach Form(s) W-2 . . . . .				1	181,959.
	2a	Tax-exempt interest . . . . .	2a		b Taxable interest . . . . .	2b	
	3a	Qualified dividends . . . . .	3a		b Ordinary dividends . . . . .	3b	
	4a	IRA distributions . . . . .	4a		b Taxable amount . . . . .	4b	
<div>Standard Deduction for—</div> <ul style="list-style-type: none"> <li>Single or Married filing separately, \$12,550</li> <li>Married filing jointly or Qualifying widow(er), \$25,100</li> <li>Head of household, \$18,800</li> <li>If you checked any box under Standard Deduction, see instructions.</li> </ul>	5a	Pensions and annuities . . . . .	5a		b Taxable amount . . . . .	5b	
	6a	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	
	8	Other income from Schedule 1, line 10 . . . . .				8	7,897.
	9	Add lines 1, 2b, 3b, 4b, 5b, 6b, 7, and 8. This is your <b>total income</b> . . . . . ▶				9	189,856.
	10	Adjustments to income from Schedule 1, line 26 . . . . .				10	
	11	Subtract line 10 from line 9. This is your <b>adjusted gross income</b> . . . . . ▶				11	189,856.
	12a	Standard deduction or itemized deductions (from Schedule A) . . . . .		12a	43,451.		
	b	Charitable contributions if you take the standard deduction (see instructions)				12b	
	c	Add lines 12a and 12b . . . . .				12c	43,451.
	13	Qualified business income deduction from Form 8995 or Form 8995-A . . . . .				13	
	14	Add lines 12c and 13 . . . . .				14	43,451.
	15	<b>Taxable income.</b> Subtract line 14 from line 11. If zero or less, enter -0- . . . . .				15	146,405.

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

Form 1040 (2021)

16	<b>Tax</b> (see instructions). Check if any from Form(s): 1 <input type="checkbox"/> 8814 2 <input type="checkbox"/> 4972 3 <input type="checkbox"/> _____	16	23,706.
17	Amount from Schedule 2, line 3	17	
18	Add lines 16 and 17	18	23,706.
19	Nonrefundable child tax credit or credit for other dependents from Schedule 8812	19	500.
20	Amount from Schedule 3, line 8	20	
21	Add lines 19 and 20	21	500.
22	Subtract line 21 from line 18. If zero or less, enter -0-	22	23,206.
23	Other taxes, including self-employment tax, from Schedule 2, line 21	23	0.
24	Add lines 22 and 23. This is your <b>total tax</b>	24	23,206.
25	Federal income tax withheld from:		
a	Form(s) W-2	25a	19,360.
b	Form(s) 1099	25b	
c	Other forms (see instructions)	25c	
d	Add lines 25a through 25c	25d	19,360.
26	2021 estimated tax payments and amount applied from 2020 return	26	
27a	Earned income credit (EIC) <b>No</b>	27a	
	Check here if you were born after January 1, 1998, and before January 2, 2004, and you satisfy all the other requirements for taxpayers who are at least age 18, to claim the EIC. See instructions <input type="checkbox"/>		
b	Nontaxable combat pay election	27b	
c	Prior year (2019) earned income	27c	
28	Refundable child tax credit or additional child tax credit from Schedule 8812	28	
29	American opportunity credit from Form 8863, line 8	29	
30	Recovery rebate credit. See instructions	30	
31	Amount from Schedule 3, line 15	31	2,844.
32	Add lines 27a and 28 through 31. These are your <b>total other payments and refundable credits</b>	32	2,844.
33	Add lines 25d, 26, and 32. These are your <b>total payments</b>	33	22,204.
<b>Refund</b>			
34	If line 33 is more than line 24, subtract line 24 from line 33. This is the amount you <b>overpaid</b>	34	
35a	Amount of line 34 you want <b>refunded to you</b> . If Form 8888 is attached, check here <input type="checkbox"/>	35a	
▶ b	Routing number <input type="text" value="X X X X X X X X X X"/> ▶ c Type: <input type="checkbox"/> Checking <input type="checkbox"/> Savings		
▶ d	Account number <input type="text" value="X X X X X X X X X X X X X X X X X X"/>		
36	Amount of line 34 you want <b>applied to your 2022 estimated tax</b>	36	
<b>Amount You Owe</b>			
37	<b>Amount you owe.</b> Subtract line 33 from line 24. For details on how to pay, see instructions	37	1,002.
38	Estimated tax penalty (see instructions)	38	

### Third Party Designee

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

Designee's  
name ►

Phone  
no. ►

Personal identification  
number (PIN) ►

**Sign  
Here**

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

Your signature

Date

Your occupation

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

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

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

Date \_\_\_\_\_

Spouse's occupation

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

Phone no. (301) 461-6503

Email address

**Paid  
Preparer  
Use Only**

Preparer's name

Preparer's signature

Date
------

PTIN

Check if:	
-----------	--

☐ Self-employed

Firm's name ► Self-Prepared

Firm's address ►

Phone no.

Firm's EIN ►

**SCHEDULE 1**  
**(Form 1040)**

Department of the Treasury  
Internal Revenue Service

**Additional Income and Adjustments to Income**

► **Attach to Form 1040, 1040-SR, or 1040-NR.**  
► **Go to [www.irs.gov/Form1040](http://www.irs.gov/Form1040) for instructions and the latest information.**

OMB No. 1545-0074

**2021**  
Attachment  
Sequence No. **01**

Name(s) shown on Form 1040, 1040-SR, or 1040-NR  
James N & Jann D Gartside

**Your social security number**  
282-76-4410

**Part I Additional Income**

<b>1</b>	Taxable refunds, credits, or offsets of state and local income taxes . . . . .	<b>1</b>	
<b>2a</b>	Alimony received . . . . .	<b>2a</b>	
<b>b</b>	Date of original divorce or separation agreement (see instructions) ► _____		
<b>3</b>	Business income or (loss). Attach Schedule C . . . . .	<b>3</b>	
<b>4</b>	Other gains or (losses). Attach Form 4797 . . . . .	<b>4</b>	
<b>5</b>	Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E . . . . .	<b>5</b>	
<b>6</b>	Farm income or (loss). Attach Schedule F . . . . .	<b>6</b>	
<b>7</b>	Unemployment compensation . . . . .	<b>7</b>	
<b>8</b>	Other income:		
<b>a</b>	Net operating loss . . . . .	<b>8a</b>	( )
<b>b</b>	Gambling income . . . . .	<b>8b</b>	
<b>c</b>	Cancellation of debt . . . . .	<b>8c</b>	7,897.
<b>d</b>	Foreign earned income exclusion from Form 2555 . . . . .	<b>8d</b>	( )
<b>e</b>	Taxable Health Savings Account distribution . . . . .	<b>8e</b>	
<b>f</b>	Alaska Permanent Fund dividends . . . . .	<b>8f</b>	
<b>g</b>	Jury duty pay . . . . .	<b>8g</b>	
<b>h</b>	Prizes and awards . . . . .	<b>8h</b>	
<b>i</b>	Activity not engaged in for profit income . . . . .	<b>8i</b>	
<b>j</b>	Stock options . . . . .	<b>8j</b>	
<b>k</b>	Income from the rental of personal property if you engaged in the rental for profit but were not in the business of renting such property . . . . .	<b>8k</b>	
<b>l</b>	Olympic and Paralympic medals and USOC prize money (see instructions) . . . . .	<b>8l</b>	
<b>m</b>	Section 951(a) inclusion (see instructions) . . . . .	<b>8m</b>	
<b>n</b>	Section 951A(a) inclusion (see instructions) . . . . .	<b>8n</b>	
<b>o</b>	Section 461(l) excess business loss adjustment . . . . .	<b>8o</b>	
<b>p</b>	Taxable distributions from an ABLE account (see instructions) . . . . .	<b>8p</b>	
<b>z</b>	Other income. List type and amount ► _____	<b>8z</b>	0.
<b>9</b>	Total other income. Add lines 8a through 8z . . . . .	<b>9</b>	7,897.
<b>10</b>	Combine lines 1 through 7 and 9. Enter here and on Form 1040, 1040-SR, or 1040-NR, line 8 . . . . .	<b>10</b>	7,897.

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

Schedule 1 (Form 1040) 2021

**Part II Adjustments to Income**

<b>11</b>	Educator expenses . . . . .	<b>11</b>	
<b>12</b>	Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106 . . . . .	<b>12</b>	
<b>13</b>	Health savings account deduction. Attach Form 8889 . . . . .	<b>13</b>	
<b>14</b>	Moving expenses for members of the Armed Forces. Attach Form 3903 . . . . .	<b>14</b>	
<b>15</b>	Deductible part of self-employment tax. Attach Schedule SE . . . . .	<b>15</b>	
<b>16</b>	Self-employed SEP, SIMPLE, and qualified plans . . . . .	<b>16</b>	
<b>17</b>	Self-employed health insurance deduction . . . . .	<b>17</b>	
<b>18</b>	Penalty on early withdrawal of savings . . . . .	<b>18</b>	
<b>19a</b>	Alimony paid . . . . .	<b>19a</b>	
<b>b</b>	Recipient's SSN . . . . . ▶ _____		
<b>c</b>	Date of original divorce or separation agreement (see instructions) ▶ _____		
<b>20</b>	IRA deduction . . . . .	<b>20</b>	
<b>21</b>	Student loan interest deduction . . . . .	<b>21</b>	
<b>22</b>	Reserved for future use . . . . .	<b>22</b>	
<b>23</b>	Archer MSA deduction . . . . .	<b>23</b>	
<b>24</b>	Other adjustments:		
<b>a</b>	Jury duty pay (see instructions) . . . . .	<b>24a</b>	
<b>b</b>	Deductible expenses related to income reported on line 8k from the rental of personal property engaged in for profit . . . . .	<b>24b</b>	
<b>c</b>	Nontaxable amount of the value of Olympic and Paralympic medals and USOC prize money reported on line 8l . . . . .	<b>24c</b>	
<b>d</b>	Reforestation amortization and expenses . . . . .	<b>24d</b>	
<b>e</b>	Repayment of supplemental unemployment benefits under the Trade Act of 1974 . . . . .	<b>24e</b>	
<b>f</b>	Contributions to section 501(c)(18)(D) pension plans . . . . .	<b>24f</b>	
<b>g</b>	Contributions by certain chaplains to section 403(b) plans . . . . .	<b>24g</b>	
<b>h</b>	Attorney fees and court costs for actions involving certain unlawful discrimination claims (see instructions) . . . . .	<b>24h</b>	
<b>i</b>	Attorney fees and court costs you paid in connection with an award from the IRS for information you provided that helped the IRS detect tax law violations . . . . .	<b>24i</b>	
<b>j</b>	Housing deduction from Form 2555 . . . . .	<b>24j</b>	
<b>k</b>	Excess deductions of section 67(e) expenses from Schedule K-1 (Form 1041) . . . . .	<b>24k</b>	
<b>z</b>	Other adjustments. List type and amount ▶ _____	<b>24z</b>	
<b>25</b>	Total other adjustments. Add lines 24a through 24z . . . . .	<b>25</b>	
<b>26</b>	Add lines 11 through 23 and 25. These are your <b>adjustments to income</b> . Enter here and on Form 1040 or 1040-SR, line 10, or Form 1040-NR, line 10a . . . . .	<b>26</b>	

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

OMB No. 1545-0074

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

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

James N &amp; Jann D Gartside

Your social security number

282-76-4410

**Part I Nonrefundable Credits**

<b>1</b>	Foreign tax credit. Attach Form 1116 if required . . . . .	<b>1</b>	
<b>2</b>	Credit for child and dependent care expenses from Form 2441, line 11. Attach Form 2441 . . . . .	<b>2</b>	
<b>3</b>	Education credits from Form 8863, line 19 . . . . .	<b>3</b>	
<b>4</b>	Retirement savings contributions credit. Attach Form 8880 . . . . .	<b>4</b>	
<b>5</b>	Residential energy credits. Attach Form 5695 . . . . .	<b>5</b>	
<b>6</b>	Other nonrefundable credits:		
<b>a</b>	General business credit. Attach Form 3800 . . . . .	<b>6a</b>	
<b>b</b>	Credit for prior year minimum tax. Attach Form 8801 . . . . .	<b>6b</b>	
<b>c</b>	Adoption credit. Attach Form 8839 . . . . .	<b>6c</b>	
<b>d</b>	Credit for the elderly or disabled. Attach Schedule R . . . . .	<b>6d</b>	
<b>e</b>	Alternative motor vehicle credit. Attach Form 8910 . . . . .	<b>6e</b>	
<b>f</b>	Qualified plug-in motor vehicle credit. Attach Form 8936 . . . . .	<b>6f</b>	
<b>g</b>	Mortgage interest credit. Attach Form 8396 . . . . .	<b>6g</b>	
<b>h</b>	District of Columbia first-time homebuyer credit. Attach Form 8859 . . . . .	<b>6h</b>	
<b>i</b>	Qualified electric vehicle credit. Attach Form 8834 . . . . .	<b>6i</b>	
<b>j</b>	Alternative fuel vehicle refueling property credit. Attach Form 8911 . . . . .	<b>6j</b>	
<b>k</b>	Credit to holders of tax credit bonds. Attach Form 8912 . . . . .	<b>6k</b>	
<b>l</b>	Amount on Form 8978, line 14. See instructions . . . . .	<b>6l</b>	
<b>z</b>	Other nonrefundable credits. List type and amount ▶ _____	<b>6z</b>	
<b>7</b>	Total other nonrefundable credits. Add lines 6a through 6z . . . . .	<b>7</b>	
<b>8</b>	Add lines 1 through 5 and 7. Enter here and on Form 1040, 1040-SR, or 1040-NR, line 20 . . . . .	<b>8</b>	

(continued on page 2)

**Part II Other Payments and Refundable Credits**

<b>9</b>	Net premium tax credit. Attach Form 8962 . . . . .	<b>9</b>	
<b>10</b>	Amount paid with request for extension to file (see instructions) . . . . .	<b>10</b>	
<b>11</b>	Excess social security and tier 1 RRTA tax withheld . . . . .	<b>11</b>	2,844.
<b>12</b>	Credit for federal tax on fuels. Attach Form 4136 . . . . .	<b>12</b>	
<b>13</b>	Other payments or refundable credits:		
<b>a</b>	Form 2439 . . . . .	<b>13a</b>	
<b>b</b>	Qualified sick and family leave credits from Schedule(s) H and Form(s) 7202 for leave taken before April 1, 2021 . . . . .	<b>13b</b>	
<b>c</b>	Health coverage tax credit from Form 8885 . . . . .	<b>13c</b>	
<b>d</b>	Credit for repayment of amounts included in income from earlier years . . . . .	<b>13d</b>	
<b>e</b>	Reserved for future use . . . . .	<b>13e</b>	
<b>f</b>	Deferred amount of net 965 tax liability (see instructions) . . . . .	<b>13f</b>	
<b>g</b>	Credit for child and dependent care expenses from Form 2441, line 10. Attach Form 2441 . . . . .	<b>13g</b>	
<b>h</b>	Qualified sick and family leave credits from Schedule(s) H and Form(s) 7202 for leave taken after March 31, 2021 . . . . .	<b>13h</b>	
<b>z</b>	Other payments or refundable credits. List type and amount ► _____	<b>13z</b>	
<b>14</b>	Total other payments or refundable credits. Add lines 13a through 13z . . . . .	<b>14</b>	
<b>15</b>	Add lines 9 through 12 and 14. Enter here and on Form 1040, 1040-SR, or 1040-NR, line 31 . . . . .	<b>15</b>	2,844.

**SCHEDULE A  
(Form 1040)**Department of the Treasury  
Internal Revenue Service (99)**Itemized Deductions**► Go to [www.irs.gov/ScheduleA](http://www.irs.gov/ScheduleA) for instructions and the latest information.

► Attach to Form 1040 or 1040-SR.

OMB No. 1545-0074

**2021**Attachment  
Sequence No. **07****Caution:** If you are claiming a net qualified disaster loss on Form 4684, see the instructions for line 16.

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

James N &amp; Jann D Gartside

Your social security number

282-76-4410

**Medical  
and  
Dental  
Expenses****Caution:** Do not include expenses reimbursed or paid by others.

- 1 Medical and dental expenses (see instructions) . . . . . **1**
- 2 Enter amount from Form 1040 or 1040-SR, line 11 **2** 189,856.
- 3 Multiply line 2 by 7.5% (0.075) . . . . . **3** 14,239.
- 4 Subtract line 3 from line 1. If line 3 is more than line 1, enter -0- . . . . . **4**

**Taxes You  
Paid**

- 5 State and local taxes.
- a State and local income taxes or general sales taxes. You may include either income taxes or general sales taxes on line 5a, but not both. If you elect to include general sales taxes instead of income taxes, check this box . . . . . ► ☐
- b State and local real estate taxes (see instructions) . . . . . **5b** 7,346.
- c State and local personal property taxes . . . . . **5c**
- d Add lines 5a through 5c . . . . . **5d** 19,230.
- e Enter the smaller of line 5d or \$10,000 (\$5,000 if married filing separately) . . . . . **5e** 10,000.
- 6 Other taxes. List type and amount ►
- 7 Add lines 5e and 6 . . . . . **7** 10,000.

**Interest  
You Paid****Caution:** Your mortgage interest deduction may be limited (see instructions).

- 8 Home mortgage interest and points. If you didn't use all of your home mortgage loan(s) to buy, build, or improve your home, see instructions and check this box . . . . . ► ☐
- a Home mortgage interest and points reported to you on Form 1098. See instructions if limited . . . . . **8a** 17,966.
- b Home mortgage interest not reported to you on Form 1098. See instructions if limited. If paid to the person from whom you bought the home, see instructions and show that person's name, identifying no., and address . . . . . **8b**
- c Points not reported to you on Form 1098. See instructions for special rules . . . . . **8c**
- d Mortgage insurance premiums (see instructions) . . . . . **8d**
- e Add lines 8a through 8d . . . . . **8e** 17,966.
- 9 Investment interest. Attach Form 4952 if required. See instructions . . . . . **9**
- 10 Add lines 8e and 9 . . . . . **10** 17,966.

**Gifts to  
Charity****Caution:** If you made a gift and got a benefit for it, see instructions.

- 11 Gifts by cash or check. If you made any gift of \$250 or more, see instructions . . . . . **11** 15,485.
- 12 Other than by cash or check. If you made any gift of \$250 or more, see instructions. You **must** attach Form 8283 if over \$500. . . . . **12**
- 13 Carryover from prior year . . . . . **13**
- 14 Add lines 11 through 13 . . . . . **14** 15,485.

**Casualty and  
Theft Losses**

- 15 Casualty and theft loss(es) from a federally declared disaster (other than net qualified disaster losses). Attach Form 4684 and enter the amount from line 18 of that form. See instructions . . . . . **15**

**Other  
Itemized  
Deductions**

- 16 Other—from list in instructions. List type and amount ►

**Total  
Itemized  
Deductions**

- 17 Add the amounts in the far right column for lines 4 through 16. Also, enter this amount on Form 1040 or 1040-SR, line 12a . . . . . **17** 43,451.
- 18 If you elect to itemize deductions even though they are less than your standard deduction, check this box . . . . . ► ☐



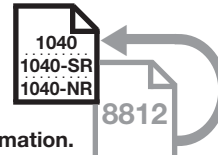
**SCHEDULE 8812**  
**(Form 1040)**

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



OMB No. 1545-0074

**2021**

Attachment  
Sequence No. **47**

Name(s) shown on return

James N & Jann D Gartside

Your social security number

282-76-4410

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

<b>1</b>	Enter the amount from line 11 of your Form 1040, 1040-SR, or 1040-NR . . . . .	<b>1</b>	189,856.
<b>2a</b>	Enter income from Puerto Rico that you excluded . . . . .	<b>2a</b>	
<b>b</b>	Enter the amounts from lines 45 and 50 of your Form 2555 . . . . .	<b>2b</b>	0.
<b>c</b>	Enter the amount from line 15 of your Form 4563 . . . . .	<b>2c</b>	
<b>d</b>	Add lines 2a through 2c . . . . .	<b>2d</b>	0.
<b>3</b>	Add lines 1 and 2d . . . . .	<b>3</b>	189,856.
<b>4a</b>	Number of qualifying children under age 18 with the required social security number . . . . .	<b>4a</b>	0.
<b>b</b>	Number of children included on line 4a who were under age 6 at the end of 2021 . . . . .	<b>4b</b>	0.
<b>c</b>	Subtract line 4b from line 4a . . . . .	<b>4c</b>	0.
<b>5</b>	If line 4a is more than zero, enter the amount from the <b>Line 5 Worksheet</b> ; otherwise, enter -0- . . . . .	<b>5</b>	
<b>6</b>	Number of other dependents, including any qualifying children who are not under age 18 or who do not have the required social security number . . . . .	<b>6</b>	1.
<b>Caution:</b> Do not include yourself, your spouse, or anyone who is not a U.S. citizen, U.S. national, or U.S. resident alien. Also, do not include anyone you included on line 4a.			
<b>7</b>	Multiply line 6 by \$500 . . . . .	<b>7</b>	500.
<b>8</b>	Add lines 5 and 7 . . . . .	<b>8</b>	500.
<b>9</b>	Enter the amount shown below for your filing status. • Married filing jointly—\$400,000 } • All other filing statuses—\$200,000 }	<b>9</b>	400,000.
<b>10</b>	Subtract line 9 from line 3. • If zero or less, enter -0-. • If more than zero and not a multiple of \$1,000, enter the next multiple of \$1,000. For example, if the result is \$425, enter \$1,000; if the result is \$1,025, enter \$2,000, etc. }	<b>10</b>	0.
<b>11</b>	Multiply line 10 by 5% (0.05) . . . . .	<b>11</b>	0.
<b>12</b>	Subtract line 11 from line 8. If zero or less, enter -0- . . . . .	<b>12</b>	500.
<b>13</b>	Check all the boxes that apply to you (or your spouse if married filing jointly). <b>A</b> Check here if you (or your spouse if married filing jointly) had a principal place of abode in the United States for more than half of 2021 . . . . . <input checked="" type="checkbox"/> <b>B</b> Check here if you (or your spouse if married filing jointly) 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.

<b>14a</b>	Enter the smaller of line 7 or line 12 . . . . .	<b>14a</b>	500.
<b>b</b>	Subtract line 14a from line 12 . . . . .	<b>14b</b>	0.
<b>c</b>	If line 14a is zero, enter -0-; otherwise, enter the amount from the <b>Credit Limit Worksheet A</b> . . . . .	<b>14c</b>	23,706.
<b>d</b>	Enter the smaller of line 14a or line 14c . . . . .	<b>14d</b>	500.
<b>e</b>	Add lines 14b and 14d . . . . .	<b>14e</b>	500.
<b>f</b>	Enter the aggregate amount of advance child tax credit payments you (and your spouse if filing jointly) received for 2021. See your Letter(s) 6419 for the amounts to include on this line. If you are missing Letter 6419, see the instructions before entering an amount on this line. If you didn't receive any advance child tax credit payments for 2021, enter -0- . . . . .	<b>14f</b>	0.
<b>Caution:</b> If the amount on this line doesn't match the aggregate amounts reported to you (and your spouse if filing jointly) on your Letter(s) 6419, the processing of your return will be delayed.			
<b>g</b>	Subtract line 14f from line 14e. If zero or less, enter -0- on lines 14g through 14i and go to Part III . . . . .	<b>14g</b>	500.
<b>h</b>	Enter the smaller of line 14d or line 14g. <b>This is your credit for other dependents. Enter this amount on line 19 of your Form 1040, 1040-SR, or 1040-NR</b> . . . . .	<b>14h</b>	500.
<b>i</b>	Subtract line 14h from line 14g. <b>This is your refundable child tax credit. Enter this amount on line 28 of your Form 1040, 1040-SR, or 1040-NR</b> . . . . .	<b>14i</b>	0.

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

BAA

REV 09/09/22 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.

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

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

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

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

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

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

<b>27</b>	Enter this amount on line 15c . . . . .	<b>27</b>	
-----------	---	-----------	--

**Part III Additional Tax** (use only if line 14g or line 15f, whichever applies, is zero)

<b>28a</b>	Enter the amount from line 14f or line 15e, whichever applies . . . . .	<b>28a</b>	
<b>b</b>	Enter the amount from line 14e or line 15d, whichever applies . . . . .	<b>28b</b>	
<b>29</b>	Excess advance child tax credit payments. Subtract line 28b from line 28a. If zero, stop; you do not owe the additional tax . . . . .	<b>29</b>	
<b>30</b>	Enter the number of qualifying children taken into account in determining the annual advance amount you received for 2021. See your Letter 6419 for this number. If you are missing your Letter 6419, you are filing a joint return, or you received more than one Letter 6419, see the instructions before entering a number on this line . . . . . <b>Caution:</b> If the amount on this line doesn't match the number of qualifying children reported to you (and your spouse if filing jointly) on your Letter(s) 6419, the processing of your return will be delayed.	<b>30</b>	
<b>31</b>	Enter the smaller of line 4a or line 30 . . . . .	<b>31</b>	
<b>32</b>	Subtract line 31 from line 30. If zero, skip to line 40 and enter the amount from line 29; otherwise, continue to line 33 . . . . .	<b>32</b>	
<b>33</b>	Enter the amount shown below for your filing status. <ul style="list-style-type: none"> <li>• Married filing jointly or Qualifying widow(er)—\$60,000</li> <li>• Head of household—\$50,000</li> <li>• All other filing statuses—\$40,000</li> </ul>	<b>33</b>	
<b>34</b>	Subtract line 33 from line 3. If zero or less, enter -0- . . . . .	<b>34</b>	
<b>35</b>	Enter the amount from line 33 . . . . .	<b>35</b>	
<b>36</b>	Divide line 34 by line 35. Enter the result as a decimal (rounded to at least three places). If the result is 1.000 or more, enter 1.000 . . . . .	<b>36</b>	
<b>37</b>	Multiply line 32 by \$2,000 . . . . .	<b>37</b>	
<b>38</b>	Multiply line 37 by line 36 . . . . .	<b>38</b>	
<b>39</b>	Subtract line 38 from line 37 . . . . .	<b>39</b>	
<b>40</b>	Subtract line 39 from line 29. If zero or less, enter -0-. <b>This is your additional tax. If more than zero, enter this amount on Schedule 2 (Form 1040), line 19</b> . . . . .	<b>40</b>	

# Tax History Report

► Keep for your records

2021

Name(s) Shown on Return

James N & Jann D Gartside

	Five Year Tax History:				
	2017	2018	2019	2020	2021
Filing status . . . . .	MFJ	MFJ	MFJ	MFJ	MFJ
Total income . . . . .	162,563.	158,966.	169,101.	182,422.	189,856.
Adjustments to income	203.	503.	75.		
Adjusted gross income	162,360.	158,463.	169,026.	182,422.	189,856.
Tax expense . . . . .	15,184.	10,000.	10,000.	10,000.	10,000.
Interest expense . . .	16,968.	15,163.	17,710.	17,256.	17,966.
Contributions . . . . .	19,302.	14,006.	18,237.	13,536.	15,485.
Misc. deductions . . .	1,174.				
Other itemized ded'ns					
Total itemized/ standard deduction . .	52,628.	39,169.	45,947.	40,792.	43,451.
Exemption amount . .	24,300.	0.	0.	0.	0.
QBI deduction . . . . .					
Taxable income . . . .	85,432.	119,294.	123,079.	141,630.	146,405.
Tax . . . . .	12,834.	18,124.	18,794.	22,739.	23,706.
Alternative min tax . .					
Total credits . . . . .		4,084.	2,992.	1,000.	500.
Other taxes . . . . .	0.	0.			
Payments . . . . .	13,466.	12,106.	14,182.	19,386.	22,204.
Form 2210 penalty . .			5.		
Amount owed . . . . .		1,934.	1,625.	2,353.	1,002.
Applied to next year's estimated tax .					
Refund . . . . .	632.				
Effective tax rate % . .	7.90	7.98	8.76	11.92	12.22
**Tax bracket % . . . .	25.0	22.0	22.0	22.0	22.0

\*\*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](http://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 <sup>1</sup>	No additional cost.
	Check mailed by IRS to address on tax return(s).	Approximately 6 to 8 weeks <sup>1</sup>	
ELECTRONIC FILING (E-FILE)  No Refund Processing Service	IRS direct deposit to your personal bank account.	Usually within 21 days <sup>1</sup>	No additional cost.
	Check mailed by IRS to address on tax return(s).	Approximately 21 to 28 days <sup>1</sup>	
ELECTRONIC FILING (E-FILE)  Refund Processing Service	Direct deposit to your personal bank account.	Usually within 21 days <sup>1</sup>	\$39.00 <sup>2</sup>

<sup>1</sup>You 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.

<sup>2</sup>The 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.
James	N	Gartside	282-76-4410
If Joint Return, Spouse's First Name	MI	Last Name	Spouse's Social Security No.
Jann	D	Gartside	600-16-8714
Home Address (No. and Street). If You Have a P.O. Box, See Instructions.			Apt. No.
9311 Many Flower Ln			
City, Town or Post Office. If you have a foreign address, also complete below.			State
Jessup			MD
Foreign country name			Foreign province/state/county
			ZIP Code
			20794-9514
			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
Nathan J	Gartside	216-57-9051	Son	<input type="checkbox"/>	<input checked="" type="checkbox"/>
				<input type="checkbox"/>	<input type="checkbox"/>
				<input type="checkbox"/>	<input type="checkbox"/>
				<input type="checkbox"/>	<input type="checkbox"/>

**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**

<b>1</b>	Wages, salaries, tips, etc. Attach Form(s) W-2 . . . . .	<b>1</b>	181,959.
<b>2 a</b>	Tax-exempt interest . . . . . <b>2a</b>   _____		
<b>b</b>	Taxable interest . . . . .	<b>2b</b>	
<b>3 a</b>	Qualified dividends . . . . . <b>3a</b>   _____		
<b>b</b>	Ordinary dividends . . . . .	<b>3b</b>	
<b>4 a</b>	IRA distributions . . . . . <b>4a</b>   _____		
<b>b</b>	Taxable amount . . . . .	<b>4b</b>	
<b>5 a</b>	Pensions and annuities . . . . . <b>5a</b>   _____		
<b>b</b>	Taxable amount . . . . .	<b>5b</b>	
<b>6 a</b>	Social security benefits . . . . . <b>6a</b>   _____		
<b>b</b>	Taxable amount . . . . .	<b>6b</b>	
<b>7</b>	Capital gain or (loss). Attach Schedule D if required. If not required, check here. . . . . ▶ <input type="checkbox"/>	<b>7</b>	

**QuickZoom** to Schedule 1 — Additional Income and Adjustments to Income . . . . . ▶ \_\_\_\_\_

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

<b>8</b>	Other income from Schedule 1, line 10. . . . .	<b>8</b>	7,897.
<b>9</b>	Add lines 1, 2b, 3b, 4b, 5b, 6b, 7, and 8. This is your <b>total income</b> . . . . . ▶	<b>9</b>	189,856.
<b>10</b>	Adjustments to income from Schedule 1, line 26 . . . . .	<b>10</b>	
<b>11</b>	Subtract line 10 from line 9. This is your <b>adjusted gross income</b> . . . . . ▶	<b>11</b>	189,856.
	AGI including excludable Puerto Rico Income . . . . .		189,856.

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

<b>12</b>	<b>Standard deduction or itemized deductions</b> (from Schedule A) <b>Standard Deduction for —</b> <ul style="list-style-type: none"> <li>● People who checked blind or over 65 or who can be claimed as a dependent, see instructions.</li> <li>● All others: <ul style="list-style-type: none"> <li>● Single or Married filing separately: \$12,550</li> <li>● Married filing jointly or Qualifying widow(er): \$25,100</li> <li>● Head of household: \$18,800</li> <li>● If you checked any box under <i>Standard Deduction</i>, see instructions.</li> </ul> </li> </ul> <b>QuickZoom</b> to the Standard Deduction Worksheet. . . . . _____		
<b>a</b>	<b>Itemized deductions</b> (from Schedule A) or your <b>standard deduction</b> , see above . . . . . <b>12 a</b>   _____		43,451.
	<b>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> . . . . . 15,485.		
<b>b</b>	Charitable contributions if you take the standard deduction. . . . . <b>12 b</b>   _____		
<b>c</b>	Add lines 12a and 12b. . . . .	<b>12 c</b>	43,451.
	Subtract itemized or standard deduction from adjusted gross income amount		146,405.

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

<b>13</b>	Qualified business income deduction from Form 8995 or Form 8995-A . . . . .	<b>13</b>	
<b>14</b>	Add lines 12c and 13 . . . . .	<b>14</b>	43,451.
<b>15</b>	<b>Taxable income.</b> Subtract line 14 from line 11. If zero or less, enter -0- . . . . .	<b>15</b>	146,405.

<b>16</b>	<b>Tax.</b> Check if any from Form(s): <b>1</b> <input type="checkbox"/> 8814 <b>2</b> <input type="checkbox"/> 4972 <b>3</b> <input type="checkbox"/>		
<b>17</b>	Amount from Schedule 2, line 3. . . . .	<b>17</b>	23,706.
<b>18</b>	Add lines 16 and 17 . . . . .	<b>18</b>	23,706.
<b>QuickZoom</b> to Schedule 2 — Additional Tax section . . . . . ▶			

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

<b>19</b>	Nonrefundable child tax credit or credit for other dependents from Schedule 8812 . . . . .	<b>19</b>	500.
<b>20</b>	Amount from Schedule 3, line 8. . . . .	<b>20</b>	
<b>21</b>	Add lines 19 and 20 . . . . .	<b>21</b>	500.
<b>22</b>	Subtract line 21 from line 18. If zero or less, enter -0- . . . . .	<b>22</b>	23,206.
<b>23</b>	Other taxes, including self-employment tax, from Schedule 2, line 21. . . . .	<b>23</b>	0.
<b>24</b>	Add lines 22 and 23. This is your <b>total tax</b> . . . . . ▶	<b>24</b>	23,206.

**QuickZoom** to Schedule 3 — Additional Credits and Payments . . . . . ▶

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

<b>25</b>	Federal income tax withheld from:		
<b>a</b>	Form(s) W-2 . . . . .	<b>25 a</b>	19,360.
<b>b</b>	Form(s) 1099 . . . . .	<b>25 b</b>	
<b>c</b>	Other forms . . . . .	<b>25 c</b>	
<b>d</b>	Add lines 25a through 25c. . . . .	<b>25 d</b>	19,360.
<b>26</b>	2021 estimated tax payments and amount applied from 2020 return . . . . .	<b>26</b>	
<b>27</b>	If you have a qualifying child, attach Sch. EIC.		
<b>a</b>	Earned income credit (EIC) . . . . . No 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"/>	<b>27 a</b>	
<b>b</b>	Nontaxable combat pay election . . . . .	<b>27 b</b>	
<b>c</b>	Prior year (2019) earned income . . . . .	<b>27 c</b>	
<b>28</b>	Refundable child tax credit or additional child tax credit from Schedule 8812 . . . . .	<b>28</b>	
<b>29</b>	American opportunity credit from Form 8863, line 8. . . . .	<b>29</b>	
<b>30</b>	Recovery rebate credit. . . . .	<b>30</b>	
<b>31</b>	Amount from Schedule 3, line 15 . . . . .	<b>31</b>	2,844.
<b>32</b>	Add lines 27a and 28 through 31. <b>These are your other payments and refundable credits</b> . . . . . ▶	<b>32</b>	2,844.
<b>33</b>	Add Lines 25d, 26, and 32. <b>These are your total payments</b> . . . . . ▶	<b>33</b>	22,204.

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

Direct deposit?

▶ **b** Routing number . . . . . XXXXXXXXXX▶ **c** Type:☐ Checking☐ Savings▶ **d** Account number . . . . . XXXXXXXXXXXXXXXXXXXX**36** Amount of overpayment on line 34 you want**applied 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**

1,002.

**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	*
<b>A</b>	_____	_____	_____	<input type="checkbox"/>
<b>B</b>	_____	_____	_____	<input type="checkbox"/>

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

<b>2 a</b>	Alimony received. . . . . Taxpayer _____ Spouse _____	<b>2 a</b>	_____
<b>b</b>	Date of original divorce or separation agreement . . . . . ▶ _____		
<b>3</b>	Business income or (loss). Attach Schedule C . . . . .	<b>3</b>	_____
<b>4</b>	Other gains or (losses). Attach Form 4797 . . . . .	<b>4</b>	_____
<b>5</b>	Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E . . . . .	<b>5</b>	_____
<b>6</b>	Farm income or (loss). Attach Schedule F . . . . .	<b>6</b>	_____
<b>7</b>	Unemployment compensation . . . . .	<b>7</b>	_____
<b>8</b>	Other income:		
<b>a</b>	Net operating loss . . . . . <b>8 a</b> _____		
<b>b</b>	Gambling income . . . . . <b>8 b</b> _____		
<b>c</b>	Cancellation of debt . . . . . <b>8 c</b> <u>7,897.</u>		
<b>d</b>	Foreign earned income exclusion from Form 2555 . . . . . <b>8 d</b> _____		
<b>e</b>	Taxable Health Savings Account distribution . . . . . <b>8 e</b> _____		
<b>f</b>	Alaska Permanent Fund dividends . . . . . <b>8 f</b> _____		
<b>g</b>	Jury duty pay . . . . . <b>8 g</b> _____		
<b>h</b>	Prizes and awards . . . . . <b>8 h</b> _____		
<b>i</b>	Activity not engaged in for profit income . . . . . <b>8 i</b> _____		
<b>j</b>	Stock options . . . . . <b>8 j</b> _____		
<b>k</b>	Income from the rental of personal property if you engaged in the rental for profit but were not in the business of renting such property . . . . . <b>8 k</b> _____		
<b>l</b>	Olympic and Paralympic medals and USOC prize money . . . . . <b>8 l</b> _____		
<b>m</b>	Section 951(a) inclusion . . . . . <b>8 m</b> _____		
<b>n</b>	Section 951A(a) inclusion . . . . . <b>8 n</b> _____		
<b>o</b>	Section 461(l) excess business loss adjustment . . . . . <b>8 o</b> _____		
<b>p</b>	Taxable distributions from an ABL account . . . . . <b>8 p</b> _____		
<b>z</b>	Other income. List type and amount: _____ <b>8 z</b> <u>0.</u>		
<b>9</b>	Total other income. Add lines 8a through 8z . . . . .	<b>9</b>	<u>7,897.</u>
<b>10</b>	Combine lines 1 through 7 and 9. Enter here and on Form 1040, 1040-SR, or 1040-NR, line 8. . . . .	<b>10</b>	<u>7,897.</u>
	<b>Total Income.</b> Combine Form 1040 lines 1- 7 and Schedule 1, line 10, enter on Form 1040, line 9. . . . . ▶ <u>189,856.</u>		

**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 <b>adjustments to income</b> . 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	<b>Alternative minimum tax</b> (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**

<b>4</b>	Self-employment tax. Attach Schedule SE . . . . .		<b>4</b>	
<b>5</b>	Social security and Medicare tax on unreported tip income. Attach Form 4137 . . . . .	<b>5</b>		
<b>6</b>	Uncollected social security and Medicare tax on wages. Attach Form 8919. . . . .	<b>6</b>		
<b>7</b>	Total additional social security and Medicare tax. Add lines 5 and 6 . . . . .		<b>7</b>	
<b>8</b>	Additional tax on IRAs or other tax-favored accounts. Attach Form 5329 if required . . . . .		<b>8</b>	
<b>9</b>	Household employment taxes from Schedule H . . . . .		<b>9</b>	
<b>10</b>	Repayment of first-time homebuyer credit. Attach Form 5405 if required . . . . .		<b>10</b>	
<b>11</b>	Additional Medicare Tax. Attach Form 8959. . . . .		<b>11</b>	
<b>12</b>	Net investment income tax. Attach Form 8960 . . . . .		<b>12</b>	
<b>13</b>	Uncollected social security and Medicare or RRTA tax on tips or group-term life insurance from W-2, box 12. . . . .		<b>13</b>	
<b>14</b>	Interest on tax due on installment income from the sale of certain residential lots and timeshares . . . . .		<b>14</b>	
<b>15</b>	Interest on the deferred tax on gain from certain installment sales with a sales price over \$150,000. . . . .		<b>15</b>	
<b>16</b>	Recapture of low-income housing credit. Attach Form 8611 . . . . .		<b>16</b>	
<b>17</b>	Other additional taxes:			
<b>a</b>	Recapture of other credits. List type, form number, and amount: ▶ _____	<b>17 a</b>		
<b>b</b>	Recapture of federal mortgage subsidy. If you sold your home in 2021, see instructions . . . . .	<b>17 b</b>		
<b>c</b>	Additional tax on HSA distributions. Attach Form 8889. . . . .	<b>17 c</b>		
<b>d</b>	Additional tax on an HSA because you didn't remain an eligible individual. Attach Form 8889 . . . . .	<b>17 d</b>		
<b>e</b>	Additional tax on Archer MSA distributions. Attach Form 8853 . . . . .	<b>17 e</b>		
<b>f</b>	Additional tax on Medicare Advantage MSA distributions. Attach Form 8853. . . . .	<b>17 f</b>		
<b>g</b>	Recapture of a charitable contribution deduction related to a fractional interest in tangible personal property . . . . .	<b>17 g</b>		
<b>h</b>	Income you received from a nonqualified deferred compensation plan that fails to meet the requirements of section 409A . . . . .	<b>17 h</b>		
<b>i</b>	Compensation you received from a nonqualified deferred compensation plan described in section 457A . . . . .	<b>17 i</b>		
<b>j</b>	Section 72(m)(5) excess benefits tax . . . . .	<b>17 j</b>		
<b>k</b>	Golden parachute payments . . . . .	<b>17 k</b>		
<b>l</b>	Tax on accumulation distribution of trusts . . . . .	<b>17 l</b>		
<b>m</b>	Excise tax on insider stock compensation from an expatriated corporation . . . . .	<b>17 m</b>		
<b>n</b>	Look-back interest under section 167(g) or 460(b) from Form 8697 or 8866 . . . . .	<b>17 n</b>		
<b>o</b>	Tax on non-effectively connected income for any part of the year you were a nonresident alien from Form 1040-NR . . . . .	<b>17 o</b>		
<b>p</b>	Any interest from Form 8621, line 16f, relating to distributions from, and dispositions of, stock of a section 1291 fund . . . . .	<b>17 p</b>		
<b>q</b>	Any interest from Form 8621, line 24. . . . .	<b>17 q</b>		
<b>z</b>	Any other taxes. List type and amount: ▶ _____	<b>17 z</b>		
<b>18</b>	Total additional taxes. Add lines 17a through 17z. . . . .		<b>18</b>	
<b>19</b>	Additional tax from Schedule 8812 . . . . .		<b>19</b>	
<b>20</b>	Section 965 net tax liability installment from Form 965-A. . . . .	<b>20</b>		
<b>21</b>	Add lines 4, 7 through 16, 18, and 19. These are your <b>total other taxes</b> . Enter here and on Form 1040 or 1040-SR, line 23, or Form 1040-NR, line 23b . . .		<b>21</b>	0.
	<b>Total tax</b> (add line 21 and Schedule 3, line 7b) . . . . .			23,206.

**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	
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	
a	Add line 8 plus child tax/other dep. credit on line 19 above . . . . .		500.
b	Subtract total credits on line 8a from tax on line 18 above . . . . .		23,206.

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	2,844.
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	<b>Total Payments:</b> Part II, lines 9 through 12 and 14, <b>Withholding</b> (Form 1040, line 25d), <b>Estimated Tax Payments</b> (Form 1040, line 26) and Form 1040, lines 27-30 . . . . .	15	22,204.
	<b>Other Payments and Refundable Credits</b> (Form 1040, line 32) . ▶ _____		2,844.

**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.

(301) 461-6503

Home Maker

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 James N & Jann D Gartside	Your SSN 282-76-4410
--	-------------------------

**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	11,884.
2	Investment income. . . . .	2	
3	Total adjusted gross income . . . . .	3	189,856.
4	Divide line 2 by line 3. Enter result as a decimal amount. . . . .	4	0.0000
5	State and local income taxes allocable to investment income	5	0.
6	State and local taxes (Schedule A, line 5e) . . . . .	6	10,000.
7	Lesser of line 5 or line 6. . . . .	7	0.
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	0.

**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	0.
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: _____ _____ _____	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	0.
5	Enter the amount of total itemized deductions allowed after the section 68 limitation. Form 1040, line 12 . . . . .	5	43,451.
6	Enter all other itemized deductions allowed but not subject to the section 68 deduction limitation: . . . . .	6	0.
7	Subtract line 6 from line 5. . . . .	7	43,451.
8	Enter the lesser of line 7 or line 4 . . . . .	8	0.

**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:		
<b>1</b> Reserved. . . . .		
<b>2</b> State, local, and foreign income taxes. . . . .	x	=
Itemized Deductions Subject to Section 68 reportable on Form 8960, line 10:		
<b>3</b> _____	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  
James N & Jann D GartsideSocial Security Number  
282-76-4410

	(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 . . . . .	7,897.	
2 Amount of canceled debt excluded from income . . . . .		
3 Taxable amount of canceled debt. . . . .	7,897.	
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): . . . . .		

<b>18</b>	Limitation on business losses (Form 461) . . . . .		
<b>19</b>	Global intangible low-taxed income (Form 8992) . . . . .		
<b>19</b>	Does not apply to Form 1040NR		
<b>20</b>	Does not apply to Form 1040NR		
<b>20</b>	Section 965 deferred foreign income (Form 965) . . . . .		
<b>21</b>	Unemployment income and repayment		
<b>a</b>	Union unemployment benefits . . . . .		
<b>b</b>	Private fund unemployment benefits . . . . .		
<b>c</b>	State employee unemployment benefits . . . . .		
<b>d</b>	Repayment of non-government unemployment benefits . . . . .		
<b>22</b>	Other taxable income:		
<b>a</b>	Employer stock compensation income for non-employee		
<b>b</b>			
<b>23</b>	Income from Community Property:		
<b>a</b>	Positive community property adjustment. . . . .		
<b>b</b>	Negative community property adjustment (enter as positive) . . .		
<b>24</b>	<b>Total.</b> Add lines 1 through 14, 15a(3), 15b, 16 through 23. Enter here and on Schedule 1, line 8 . . . . .	7,897.	

# Charitable Organization Worksheet

2021

► Keep for your records

Name(s) Shown on Return

James N & Jann D Gartside

Social Security Number

282-76-4410

Charity Name . . . The Church of Jesus Christ of Latter Day Saints

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	Various		Money	15,485.00
			Total:	15,485.00
			Prior Year Total:	13,536.00

## 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.

James N &amp; Jann D Gartside

282-76-4410

## 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
1	Various	15,485.00	1	<input type="checkbox"/>	Once	<input checked="" type="checkbox"/>	Recur	15,485.00
				<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			

James N &amp; Jann D Gartside

282-76-4410

Detail of Stock Donations Worksheet						
Ref. No.	Date of Donation	Stock Symbol, # shares	Value on Donation Date	Date Acquired	Stock Original Cost	Donation Value

## 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 . . . . . James  
Middle initial . . . . . N Suffix . . . . .  
Last name . . . . . Gartside  
Social security no. . . . . 282-76-4410  
Occupation . . . . . mathematician  
Date of birth . . . . . 12/19/1964 (mm/dd/yyyy)  
Age as of 1-1-2022 . . . . . 57  
Daytime phone . . . . . (301) 461-6503 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 . . . . . Jann  
Middle initial . . . . . D Suffix . . . . .  
Last name . . . . . Gartside  
Social security no. . . . . 600-16-8714  
Occupation . . . . . Home Maker  
Date of birth . . . . . 09/16/1971 (mm/dd/yyyy)  
Age as of 1-1-2022 . . . . . 50  
Daytime phone . . . . . 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 . . . . . 9311 Many Flower Ln Apt no. . . . .  
City . . . . . Jessup State . . . . . MD ZIP code . . . . . 20794-9514

### 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					
Nathan Gartside	J	216-57-9051 Son	03/29/2000 21	L	<input checked="" type="checkbox"/>			S	12	<input checked="" type="checkbox"/>	Yes

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

**Part IV – Earned Income Credit Information** (you must answer these questions to calculate EIC)

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 . . . . . ☐

**Part V – Direct Deposit or Direct Debit Information (not applicable for Form 9465)**

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

If you selected either of the options above, fill out the information below:

Name of Financial Institution (optional) . . . . . ► Tower Federal Credit Union

Check the appropriate box. . . . . ☒ Checking ☐ Savings

Routing number. . . . . 255077370 . . . . . Account number. . . . . 1943092005

**Enter the following information only if you are requesting direct debit of balance due:**

Enter the payment date to withdraw from the account above . . . . . 04/18/2022  
Balance-due amount from this return . . . . . 1.002

### Amended Returns:

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 . . . . .

## Part VI – Additional Information for Your Federal Return

**Standard Deduction/Itemized Deductions:**

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 . . . . . ☐

### Real Estate Professionals:

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

**Credit for Qualified Retirement Savings Contributions (Form 8880):**

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

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

**American Opportunity and Lifetime Learning Credit (Form 8863)**

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

**Foreign Tax Credit (Form 1116):**

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

Resident country  USA

**Excludable Income from Am. Samoa, Guam, Commonwealth of the N. Mariana Islands, or Puerto Rico:**

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

### Dual Status Alien Return:

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

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

**Third Party Designee:**

**Caution:** Review transferred information for accuracy.

Do you want to allow another person to discuss this return with the IRS? . . . . . ☐ Yes ☐ No

If Yes, complete the following:

Third party designee name . . . . . ►

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 . . . . . ▶ MD

Check the appropriate box:

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

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 . . . . . ▶ MD

Check the appropriate box:

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

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 . . . . . 14789

Spouse's PIN used to sign the return . . . . . 14789

**Taxpayer:**

Drivers license or state ID number G632367630962

Issued by what state MD

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

**Spouse**

Drivers license or state ID number G632368135719

Issued by what state MD

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 . . . James Middle initial . N Last name . . Gartside  
Suffix . . . . .  
Social security no. . . 282-76-4410 Member of U.S. Armed Forces in 2021? . . ☐ Yes ☒ No  
Date of birth . . . . . 12/19/1964 (mm/dd/yyyy) age as of 1-1-2022 . . . . . 57  
Occupation . . . . mathematician Daytime phone . . . . (301) 461-6503 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 . . . . . MD  
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

# Student Information Worksheet

2021

► Keep for your records

Name of Student James N Gartside	Social Security Number 282-76-4410
-------------------------------------	---------------------------------------

## Part I – Student Status

- 1 Was this person a student during 2021? . . . . . ☐ Yes ☒ No
- 2 What kind of school did the student attend during 2021? (Check all that apply.)
 

a <input type="checkbox"/> Elementary	d <input type="checkbox"/> Vocational school	g <input checked="" type="checkbox"/> Not applicable
b <input type="checkbox"/> High school (secondary)	e <input type="checkbox"/> Military academy	
c <input type="checkbox"/> College (postsecondary)	f <input type="checkbox"/> Apprenticeship (Qualified Tuition Program only)	
- 3 Did the student receive scholarships or other education assistance? . . . . . ☐ Yes ☐ No
- 4 Qualified Tuition Program only:
  - a Did the student make any education loan payments to treat as expenses? . . . . . ☐ Yes ☐ No
 If Yes, or line 2f is checked, complete the Apprenticeship and Education Loan Smart Worksheet in Part VIII, Qualified Tuition Program (Section 529 Plan) below.

## Part II – College Student Information

- 1 Did the student complete the first 4 years of postsecondary education as of 1/1/2021? . . . . . ☐ Yes ☐ No ☒ NA
- 2 Was this student enrolled at an eligible education institution during 2021? . . . . . ☐ Yes ☐ No ☒ NA
- 3 Was this student enrolled in a program that leads to a degree, certificate, or credential? . . . . . ☐ Yes ☐ No ☒ NA
- 4 Was this student taking courses as part of a postsecondary degree program or to acquire or improve job skills? . . . . . ☐ Yes ☐ No ☒ NA
- 5 Did this student take at least one-half the normal full-time workload for one academic period? . . . . . ☐ Yes ☐ No ☒ NA
- 6 Has this student been convicted of a felony for possessing or distributing a controlled substance? . . . . . ☐ Yes ☐ No ☐ NA
- 7 Is this student an eligible dependent of the taxpayer? . . . . . ☐ Yes ☐ No ☒ NA
- 8 In how many prior years has an American Opportunity Credit been claimed for this student? . . . . . ☐
- 9 In how many prior years has a Hope Credit been claimed for this student . . . . . ☐

## Part III – Education Credit Qualifications (Determined based entries in Part II)

- 1 Is this student qualified for the American Opportunity Credit? . . . . . ☐ Yes ☒ No
- 2 Is this student qualified for the Lifetime Learning Credit? . . . . . ☐ Yes ☒ No
- 3 Reserved . . . . . ☐ Yes ☐ No

## Part IV – Educational Institution and Tuition Summary

Received 2020 1098T with Box 2 filled and box 7 checked? <input checked="" type="checkbox"/>					
School Name EIN	Address (number, street, apt no., city, state, and ZIP Code)	Tuition paid	Scholar- ships or grants	On Form 1098-T	
				Yes <input type="checkbox"/> No <input type="checkbox"/>	Yes <input type="checkbox"/> No <input type="checkbox"/>
If a foreign address: foreign province/state: _____ Postal code: _____ Country: _____					
				Yes <input type="checkbox"/> No <input type="checkbox"/>	Yes <input type="checkbox"/> No <input type="checkbox"/>
If a foreign address: foreign province/state: _____ Postal code: _____ Country: _____					
Totals . . . . .					

Are all School Employer Identification Numbers (EIN) known? (School EIN's must be entered in the program to claim the American Opportunity Credit) . . . . . ☒ Yes ☐ No

**Part V – Education Assistance (Scholarships, Fellowships, Grants, etc.)**

	Total	Taxable	Tax-free
<b>1</b> Educational assistance that is always tax-free:			
<b>a</b> Veteran or employer assistance from Form 1098-T Worksheets . . .	_____		
<b>b</b> Other veteran assistance or certain Indian tribal payments . . . . .	_____		
<b>c</b> Other tax-free employer-provided assistance . . . . .	_____		
<b>d</b> Total . . . . .	_____		_____
<b>2</b> Scholarships, fellowships, and grants not reported on Form W-2:			
<b>a</b> Scholarships and grants from Part IV above . . . . .	_____		
<b>b</b> Other scholarships, fellowships and grants . . . . .	_____		
<b>c</b> Total . . . . .	_____		
<b>3</b> Scholarship reported in 2021 not allocable to 2021 expense . . . . .	_____		
<b>4</b> Amount required to be used for other than qualified education expenses		_____	
<b>5</b> Subtract line 3 and 4 from line 2c. . . . .	_____		
<b>6</b> Total qualified education expenses from Part VI below. . . . .	0.		
<b>7</b> If student is a candidate for a degree, enter the amount used for qualified education expenses, otherwise, enter -0-. . . . .			_____
<b>8</b> Subtract line 7 from line 5. . . . .		_____	
<b>9</b> Taxable part. Add lines 4 and 8. . . . .		_____	
<b>10</b> Tax-free educational assistance. Add lines 1d and 7 . . . . .			_____

**Part VI – Education Expenses**

Description	Total	Amount eligible for						
		American Opportunity Credit  Not Qualified	Lifetime Learning Credit  Not Qualified	Reserved	Qualified Higher Education Expense for 529 Plan  Not Applicable	Qualified Higher Education Expense for ESA  Not Applicable	Qualified Higher Education Expense for US Bonds  Not Applicable	Qualified Elementary and Secondary Expense for ESA and QTP  Not Applicable
<b>Expenses:</b>								
<b>1</b> Tuition paid from Part IV and qualified elementary and secondary tuition. . . . .	_____							
Paid to institution as a condition of enrollment:								
<b>2</b> Fees . . . . .	_____							
<b>3</b> Books, supplies, equipment Paid to other than institution or not a condition of enrollment:	_____							
<b>4</b> Books, supplies, equipment	_____							
<b>5</b> Other course-related . . .	_____							
<b>6</b> Room and board . . . . .	_____							
<b>7</b> Special needs expenses . .	_____							
<b>8</b> Computer expenses . . . .	_____							
<b>9</b> QTP or ESA contribution .	_____							
<b>10</b> Academic tutoring . . . . .	_____							
<b>11</b> Uniforms . . . . .	_____							
<b>12</b> Transportation . . . . .	_____							
<b>13</b> Total qualified expenses . .	_____							
<b>Adjustments:</b>								
<b>14</b> Refunds . . . . .	_____							
<b>15</b> Tax-free assistance . . . . .	_____							

16	Deducted on Sched A . . .							
17	Used for credit . . . . .							
18	Used for exclusion . . . . .		0.	0.				
<b>See tax help</b>								
19	Total adjustments. . . . .		0.	0.				
20	Adjusted qualified expenses	0.	0.	0.		0.	0.	0.

James N Gartside

282-76-4410 Page 3

## Part VII – Education Credit or Deduction Election

1	Elect credit or deduction which results in best tax outcome. . . . .	<input checked="" type="checkbox"/>
2	Elect the American Opportunity Credit . . . . .	<input type="checkbox"/>
3	Elect the Lifetime Learning Credit . . . . .	<input type="checkbox"/>
4	Reserved . . . . .	<input type="checkbox"/>
5	Not applicable . . . . .	<input type="checkbox"/>

## Part VIII – Qualified Tuition Program (Section 529 Plan)

	For Purposes of Regular Tax	For Purposes of 10% Additional Tax
1	Enter the total distributions from this QTP during 2021 . . . . .	
2	Enter the amount of adjusted qualified education expenses attributable to this QTP:	
a	Qualified Education Loan Payments . . . . .	
b	Qualified Education Loan Payments applied . . . . .	
c	Qualified Apprenticeship Education Expenses . . . . .	
d	Qualified Apprenticeship Education Expenses applied . . . . .	
e	Qualified Elementary and Secondary Education Expenses . . . . .	
f	Qualified Elementary and Secondary Education Expenses applied . . . . .	
g	Adjusted Qualified Higher Education Expenses . . . . .	
h	Adjusted Qualified Higher Education Expenses applied . . . . .	
3	Total qualified education expenses attributable to this QTP . . . . .	
4	Excess distributions. Subtract line 3 from line 1. . . . .	
	If line 4 is greater than zero, complete lines 5 through 8.	
5	Total distributed earnings from Form 1099-Q box 2 . . . . .	
6	Fraction. Divide line 3 by line 1. . . . .	
7	Multiply line 5 by line 6. . . . .	
8	Earnings taxable to recipient. Subtract line 7 from line 5. . . . .	

## Part IX – Education Savings Account (ESA)

	For Purposes of Regular Tax	For Purposes of 10% Additional Tax
1	Total Education Savings Account (ESA) distributions from Form 1099-Q. . .	
2	Qualified Elementary and Secondary Education Expenses . . . . .	
3	Qualified Elementary and Secondary Education Expenses applied . . . . .	
4	Subtract line 3 from line 1. . . . .	
5	Adjusted Qualified Higher Education Expenses . . . . .	
6	Qualified Higher Education Expenses applied to ESA distributions . . . . .	
7	Excess distributions. Subtract line 6 from line 4. . . . .	
8	Distributions taxable to recipient . . . . .	

## Part X – Series EE and I U.S. Savings Bonds Issued After 1989

1	Total proceeds from U.S. Savings Bonds cashed during 2021 for this student. . . . .	
2	Adjusted Qualified Higher Education Expenses. . . . .	
3	Qualified Higher Education Expenses applied to exclusion of U.S. bond interest . . . . .	
4	Interest included in line 1 . . . . .	
5	Name and address of eligible educational institution(s) attended:	
	Institution Name	Institution Name

Street address

Street address

City

State

Zip Code

City

State

Zip Code

**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 . . . Jann Middle initial . D Last name . . Gartside  
Suffix . . . . .

Social security no. . . 600-16-8714 Member of U.S. Armed Forces in 2021? . . ☐ Yes ☒ No

Date of birth . . . . . 09/16/1971 (mm/dd/yyyy) age as of 1-1-2022 . . . . . 50

Occupation . . . Home Maker Daytime phone . . . \_\_\_\_\_ 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 . . . . . MD

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

# Student Information Worksheet

2021

► Keep for your records

Name of Student Jann D Gartside	Social Security Number 600-16-8714
------------------------------------	---------------------------------------

## Part I – Student Status

- Was this person a student during 2021? . . . . . ☐ Yes ☒ No
- What kind of school did the student attend during 2021? (Check all that apply.)
 

a <input type="checkbox"/> Elementary	d <input type="checkbox"/> Vocational school	g <input checked="" type="checkbox"/> Not applicable
b <input type="checkbox"/> High school (secondary)	e <input type="checkbox"/> Military academy	
c <input type="checkbox"/> College (postsecondary)	f <input type="checkbox"/> Apprenticeship (Qualified Tuition Program only)	
- Did the student receive scholarships or other education assistance? . . . . . ☐ Yes ☐ No
- Qualified Tuition Program only:
  - Did the student make any education loan payments to treat as expenses? . . . . . ☐ Yes ☐ No
 If Yes, or line 2f is checked, complete the Apprenticeship and Education Loan Smart Worksheet in Part VIII, Qualified Tuition Program (Section 529 Plan) below.

## Part II – College Student Information

- Did the student complete the first 4 years of postsecondary education as of 1/1/2021? . . . . . ☐ Yes ☐ No ☒ NA
- Was this student enrolled at an eligible education institution during 2021? . . . . . ☐ Yes ☐ No ☒ NA
- Was this student enrolled in a program that leads to a degree, certificate, or credential? . . . . . ☐ Yes ☐ No ☒ NA
- Was this student taking courses as part of a postsecondary degree program or to acquire or improve job skills? . . . . . ☐ Yes ☐ No ☒ NA
- Did this student take at least one-half the normal full-time workload for one academic period? . . . . . ☐ Yes ☐ No ☒ NA
- Has this student been convicted of a felony for possessing or distributing a controlled substance? . . . . . ☐ Yes ☐ No ☐ NA
- Is this student an eligible dependent of the taxpayer? . . . . . ☐ Yes ☐ No ☒ NA
- In how many prior years has an American Opportunity Credit been claimed for this student? . . . . . ☐ NA
- In how many prior years has a Hope Credit been claimed for this student . . . . . ☐ NA

## Part III – Education Credit Qualifications (Determined based entries in Part II)

- Is this student qualified for the American Opportunity Credit? . . . . . ☐ Yes ☒ No
- Is this student qualified for the Lifetime Learning Credit? . . . . . ☐ Yes ☒ No
- Reserved . . . . . ☐ Yes ☐ No

## Part IV – Educational Institution and Tuition Summary

Received 2020 1098T with Box 2 filled and box 7 checked?					
School Name EIN	Address (number, street, apt no., city, state, and ZIP Code)	Tuition paid	Scholar- ships or grants	On Form 1098-T	
				Yes <input type="checkbox"/> No <input type="checkbox"/>	Yes <input type="checkbox"/> No <input type="checkbox"/>
If a foreign address: foreign province/state: _____ Postal code: _____ Country: _____					
				Yes <input type="checkbox"/> No <input type="checkbox"/>	Yes <input type="checkbox"/> No <input type="checkbox"/>
If a foreign address: foreign province/state: _____ Postal code: _____ Country: _____					
Totals . . . . .					

Are all School Employer Identification Numbers (EIN) known? (School EIN's must be entered in the program to claim the American Opportunity Credit) . . . . . ☒ Yes ☐ No



**Part V – Education Assistance (Scholarships, Fellowships, Grants, etc.)**

	Total	Taxable	Tax-free
<b>1</b> Educational assistance that is always tax-free:			
<b>a</b> Veteran or employer assistance from Form 1098-T Worksheets . . .	_____		
<b>b</b> Other veteran assistance or certain Indian tribal payments . . . . .	_____		
<b>c</b> Other tax-free employer-provided assistance . . . . .	_____		
<b>d</b> Total . . . . .	_____		_____
<b>2</b> Scholarships, fellowships, and grants not reported on Form W-2:			
<b>a</b> Scholarships and grants from Part IV above . . . . .	_____		
<b>b</b> Other scholarships, fellowships and grants . . . . .	_____		
<b>c</b> Total . . . . .	_____		
<b>3</b> Scholarship reported in 2021 not allocable to 2021 expense . . . . .	_____		
<b>4</b> Amount required to be used for other than qualified education expenses		_____	
<b>5</b> Subtract line 3 and 4 from line 2c. . . . .	_____		
<b>6</b> Total qualified education expenses from Part VI below. . . . .	_____ 0 .		
<b>7</b> If student is a candidate for a degree, enter the amount used for qualified education expenses, otherwise, enter -0-. . . . .			_____
<b>8</b> Subtract line 7 from line 5. . . . .		_____	
<b>9</b> Taxable part. Add lines 4 and 8. . . . .		_____	
<b>10</b> Tax-free educational assistance. Add lines 1d and 7 . . . . .			_____

**Part VI – Education Expenses**

Description	Total	Amount eligible for						
		American Opportunity Credit  Not Qualified	Lifetime Learning Credit  Not Qualified	Reserved	Qualified Higher Education Expense for 529 Plan  Not Applicable	Qualified Higher Education Expense for ESA  Not Applicable	Qualified Higher Education Expense for US Bonds  Not Applicable	Qualified Elementary and Secondary Expense for ESA and QTP  Not Applicable
<b>Expenses:</b>								
<b>1</b> Tuition paid from Part IV and qualified elementary and secondary tuition. . . . .	_____							
Paid to institution as a condition of enrollment:								
<b>2</b> Fees . . . . .	_____							
<b>3</b> Books, supplies, equipment Paid to other than institution or not a condition of enrollment:	_____							
<b>4</b> Books, supplies, equipment	_____							
<b>5</b> Other course-related . . .	_____							
<b>6</b> Room and board . . . . .	_____							
<b>7</b> Special needs expenses . .	_____							
<b>8</b> Computer expenses . . . .	_____							
<b>9</b> QTP or ESA contribution . .	_____							
<b>10</b> Academic tutoring . . . . .	_____							
<b>11</b> Uniforms . . . . .	_____							
<b>12</b> Transportation . . . . .	_____							
<b>13</b> Total qualified expenses . .	_____							
<b>Adjustments:</b>								
<b>14</b> Refunds . . . . .	_____							
<b>15</b> Tax-free assistance . . . . .	_____							

16	Deducted on Sched A . . .							
17	Used for credit . . . . .							
18	Used for exclusion . . . . .		0.	0.				
<b>See tax help</b>								
19	Total adjustments. . . . .		0.	0.				
20	Adjusted qualified expenses	0.	0.	0.		0.	0.	0.

Jann D Gartside

600-16-8714 Page 3

## Part VII – Education Credit or Deduction Election

1	Elect credit or deduction which results in best tax outcome. . . . .	<input checked="" type="checkbox"/>
2	Elect the American Opportunity Credit . . . . .	<input type="checkbox"/>
3	Elect the Lifetime Learning Credit . . . . .	<input type="checkbox"/>
4	Reserved . . . . .	<input type="checkbox"/>
5	Not applicable . . . . .	<input type="checkbox"/>

## Part VIII – Qualified Tuition Program (Section 529 Plan)

	For Purposes of Regular Tax	For Purposes of 10% Additional Tax
1	Enter the total distributions from this QTP during 2021 . . . . .	
2	Enter the amount of adjusted qualified education expenses attributable to this QTP:	
a	Qualified Education Loan Payments . . . . .	
b	Qualified Education Loan Payments applied . . . . .	
c	Qualified Apprenticeship Education Expenses . . . . .	
d	Qualified Apprenticeship Education Expenses applied . . . . .	
e	Qualified Elementary and Secondary Education Expenses . . . . .	
f	Qualified Elementary and Secondary Education Expenses applied . . . . .	
g	Adjusted Qualified Higher Education Expenses . . . . .	
h	Adjusted Qualified Higher Education Expenses applied . . . . .	
3	Total qualified education expenses attributable to this QTP . . . . .	
4	Excess distributions. Subtract line 3 from line 1. . . . .	
If line 4 is greater than zero, complete lines 5 through 8.		
5	Total distributed earnings from Form 1099-Q box 2 . . . . .	
6	Fraction. Divide line 3 by line 1. . . . .	
7	Multiply line 5 by line 6. . . . .	
8	Earnings taxable to recipient. Subtract line 7 from line 5. . . . .	

## Part IX – Education Savings Account (ESA)

	For Purposes of Regular Tax	For Purposes of 10% Additional Tax
1	Total Education Savings Account (ESA) distributions from Form 1099-Q. . .	
2	Qualified Elementary and Secondary Education Expenses . . . . .	
3	Qualified Elementary and Secondary Education Expenses applied . . . . .	
4	Subtract line 3 from line 1. . . . .	
5	Adjusted Qualified Higher Education Expenses . . . . .	
6	Qualified Higher Education Expenses applied to ESA distributions . . . . .	
7	Excess distributions. Subtract line 6 from line 4. . . . .	
8	Distributions taxable to recipient . . . . .	

## Part X – Series EE and I U.S. Savings Bonds Issued After 1989

1	Total proceeds from U.S. Savings Bonds cashed during 2021 for this student. . . . .	
2	Adjusted Qualified Higher Education Expenses. . . . .	
3	Qualified Higher Education Expenses applied to exclusion of U.S. bond interest . . . . .	
4	Interest included in line 1 . . . . .	
5	Name and address of eligible educational institution(s) attended:	
	Institution Name	Institution Name

Street address

Street address

City

State

Zip Code

City

State

Zip Code

# 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 . . . Nathan Middle initial . J Last name . . Gartside  
Suffix . . . . .

Social security no. . . 216-57-9051

Date of birth . . . . . 03/29/2000 (mm/dd/yyyy) age as of 12-31-2021 . . . . . 21  
Did this person pass away in 2021 (deceased)? . . ☐ Yes ☒ No Date of death . . . . .

Relationship to taxpayer or spouse . . . . . Son

**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 \* . S — Student age 19 to 23 and younger than you (or your spouse)

\*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 . . . . .

# Student Information Worksheet

2021

► Keep for your records

Name of Student Nathan J Gartside	Social Security Number 216-57-9051
--------------------------------------	---------------------------------------

## Part I – Student Status

- Was this person a student during 2021? . . . . . ☒ Yes ☐ No
- What kind of school did the student attend during 2021? (Check all that apply.)
 

a <input type="checkbox"/> Elementary	d <input type="checkbox"/> Vocational school	g <input type="checkbox"/> Not applicable
b <input type="checkbox"/> High school (secondary)	e <input type="checkbox"/> Military academy	
c <input checked="" type="checkbox"/> College (postsecondary)	f <input type="checkbox"/> Apprenticeship (Qualified Tuition Program only)	
- Did the student receive scholarships or other education assistance? . . . . . ☐ Yes ☐ No
- Qualified Tuition Program only:
  - Did the student make any education loan payments to treat as expenses? . . . . . ☐ Yes ☐ No
 If Yes, or line 2f is checked, complete the Apprenticeship and Education Loan Smart Worksheet in Part VIII, Qualified Tuition Program (Section 529 Plan) below.

## Part II – College Student Information

- Did the student complete the first 4 years of postsecondary education as of 1/1/2021? . . . . . ☐ Yes ☒ No ☐ NA
- Was this student enrolled at an eligible education institution during 2021? . . . . . ☒ Yes ☐ No ☐ NA
- Was this student enrolled in a program that leads to a degree, certificate, or credential? . . . . . ☒ Yes ☐ No ☐ NA
- Was this student taking courses as part of a postsecondary degree program or to acquire or improve job skills? . . . . . ☒ Yes ☐ No ☐ NA
- Did this student take at least one-half the normal full-time workload for one academic period? . . . . . ☒ Yes ☐ No ☐ NA
- Has this student been convicted of a felony for possessing or distributing a controlled substance? . . . . . ☐ Yes ☒ No ☐ NA
- Is this student an eligible dependent of the taxpayer? . . . . . ☒ Yes ☐ No ☐ NA
- In how many prior years has an American Opportunity Credit been claimed for this student? . . . . . ☐ 1
- In how many prior years has a Hope Credit been claimed for this student . . . . . ☐

## Part III – Education Credit Qualifications (Determined based entries in Part II)

- Is this student qualified for the American Opportunity Credit? . . . . . ☐ Yes ☒ No  
Income exceeds \$180,000
- Is this student qualified for the Lifetime Learning Credit? . . . . . ☐ Yes ☒ No  
Income exceeds \$180,000
- Reserved . . . . . ☐ Yes ☐ No

## Part IV – Educational Institution and Tuition Summary

Received 2020 1098T with Box 2 filled and box 7 checked? <input checked="" type="checkbox"/>					
School Name EIN	Address (number, street, apt no., city, state, and ZIP Code)	Tuition paid	Scholar- ships or grants	On Form 1098-T	
Brigham Young University Idaho 82-0207699	Accounting Services - Kim. 130 Rexburg ID 83460-1620	3,438.	0.	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>
If a foreign address: foreign province/state: _____ Postal code: _____ Country: _____				Yes <input type="checkbox"/> No <input type="checkbox"/>	Yes <input type="checkbox"/> No <input type="checkbox"/>
If a foreign address: foreign province/state: _____ Postal code: _____ Country: _____				Yes <input type="checkbox"/> No <input type="checkbox"/>	Yes <input type="checkbox"/> No <input type="checkbox"/>
Totals . . . . .		3,438.	0.		

Are all School Employer Identification Numbers (EIN) known? (School EIN's must be entered in the program to claim the American Opportunity Credit) . . . . . ☒ Yes ☐ No

**Part V – Education Assistance (Scholarships, Fellowships, Grants, etc.)**

	Total	Taxable	Tax-free
<b>1</b> Educational assistance that is always tax-free:			
<b>a</b> Veteran or employer assistance from Form 1098-T Worksheets . . .	_____		
<b>b</b> Other veteran assistance or certain Indian tribal payments . . . . .	_____		
<b>c</b> Other tax-free employer-provided assistance . . . . .	_____		
<b>d</b> Total . . . . .	_____		_____
<b>2</b> Scholarships, fellowships, and grants not reported on Form W-2:			
<b>a</b> Scholarships and grants from Part IV above . . . . .	_____		
<b>b</b> Other scholarships, fellowships and grants . . . . .	_____		
<b>c</b> Total . . . . .	_____		
<b>3</b> Scholarship reported in 2021 not allocable to 2021 expense . . . .	_____		
<b>4</b> Amount required to be used for other than qualified education expenses		_____	
<b>5</b> Subtract line 3 and 4 from line 2c. . . . .	_____		
<b>6</b> Total qualified education expenses from Part VI below. . . . .	<u>3,438.</u>		
<b>7</b> If student is a candidate for a degree, enter the amount used for qualified education expenses, otherwise, enter -0-. . . . .			_____
<b>8</b> Subtract line 7 from line 5. . . . .		_____	
<b>9</b> Taxable part. Add lines 4 and 8. . . . .		_____	
<b>10</b> Tax-free educational assistance. Add lines 1d and 7 . . . . .			_____

**Part VI – Education Expenses**

Description	Total	Amount eligible for						
		American Opportunity Credit	Lifetime Learning Credit	Reserved	Qualified Higher Education Expense for 529 Plan	Qualified Higher Education Expense for ESA	Qualified Higher Education Expense for US Bonds	Qualified Elementary and Secondary Expense for ESA and QTP
		Not Qualified	Not Qualified		Not Applicable	Not Applicable	Not Applicable	Not Applicable
<b>Expenses:</b>								
<b>1</b> Tuition paid from Part IV and qualified elementary and secondary tuition. . . . .	3,438.	3,438.	3,438.		3,438.	3,438.	3,438.	
Paid to institution as a condition of enrollment:								
<b>2</b> Fees . . . . .								
<b>3</b> Books, supplies, equipment								
Paid to other than institution or not a condition of enrollment:								
<b>4</b> Books, supplies, equipment								
<b>5</b> Other course-related . . .								
<b>6</b> Room and board . . . . .								
<b>7</b> Special needs expenses . .								
<b>8</b> Computer expenses . . . .								
<b>9</b> QTP or ESA contribution . .								
<b>10</b> Academic tutoring . . . . .								
<b>11</b> Uniforms . . . . .								
<b>12</b> Transportation . . . . .								
<b>13</b> Total qualified expenses . .	3,438.	3,438.	3,438.		3,438.	3,438.	3,438.	
<b>Adjustments:</b>								
<b>14</b> Refunds . . . . .								
<b>15</b> Tax-free assistance . . . .								

16	Deducted on Sched A . . .							
17	Used for credit . . . . .							
18	Used for exclusion . . . . .		0.	0.				
<b>See tax help</b>								
19	Total adjustments. . . . .		0.	0.				
20	Adjusted qualified expenses	3,438.	3,438.	3,438.		3,438.	3,438.	3,438. 0.

Nathan J Gartside

216-57-9051 Page 3

## Part VII – Education Credit or Deduction Election

1	Elect credit or deduction which results in best tax outcome. . . . .	<input checked="" type="checkbox"/>
2	Elect the American Opportunity Credit . . . . .	<input type="checkbox"/>
3	Elect the Lifetime Learning Credit . . . . .	<input type="checkbox"/>
4	Reserved . . . . .	<input type="checkbox"/>
5	Not applicable . . . . .	<input type="checkbox"/>

## Part VIII – Qualified Tuition Program (Section 529 Plan)

	For Purposes of Regular Tax	For Purposes of 10% Additional Tax
1 Enter the total distributions from this QTP during 2021 . . . . .		
2 Enter the amount of adjusted qualified education expenses attributable to this QTP:		
a Qualified Education Loan Payments . . . . .		
b Qualified Education Loan Payments applied . . . . .		
c Qualified Apprenticeship Education Expenses . . . . .		
d Qualified Apprenticeship Education Expenses applied . . . . .		
e Qualified Elementary and Secondary Education Expenses . . . . .		
f Qualified Elementary and Secondary Education Expenses applied . . . . .		
g Adjusted Qualified Higher Education Expenses . . . . .		
h Adjusted Qualified Higher Education Expenses applied . . . . .		
3 Total qualified education expenses attributable to this QTP . . . . .		
4 Excess distributions. Subtract line 3 from line 1. . . . .		
If line 4 is greater than zero, complete lines 5 through 8.		
5 Total distributed earnings from Form 1099-Q box 2 . . . . .		
6 Fraction. Divide line 3 by line 1. . . . .		
7 Multiply line 5 by line 6. . . . .		
8 Earnings taxable to recipient. Subtract line 7 from line 5. . . . .		

## Part IX – Education Savings Account (ESA)

	For Purposes of Regular Tax	For Purposes of 10% Additional Tax
1 Total Education Savings Account (ESA) distributions from Form 1099-Q. . .		
2 Qualified Elementary and Secondary Education Expenses . . . . .		
3 Qualified Elementary and Secondary Education Expenses applied . . . . .		
4 Subtract line 3 from line 1. . . . .		
5 Adjusted Qualified Higher Education Expenses . . . . .		
6 Qualified Higher Education Expenses applied to ESA distributions . . . . .		
7 Excess distributions. Subtract line 6 from line 4. . . . .		
8 Distributions taxable to recipient . . . . .		

## Part X – Series EE and I U.S. Savings Bonds Issued After 1989

1	Total proceeds from U.S. Savings Bonds cashed during 2021 for this student. . . . .	
2	Adjusted Qualified Higher Education Expenses. . . . .	
3	Qualified Higher Education Expenses applied to exclusion of U.S. bond interest . . . . .	
4	Interest included in line 1 . . . . .	
5	Name and address of eligible educational institution(s) attended:	
	Institution Name	Institution Name



Street address

Street address

City

State

Zip Code

City

State

Zip Code

# Part-Year Resident State Allocation Worksheet

2021

► Keep for your records

Check the box to activate this worksheet . . . . . ☐

Name(s) Shown on Return James N & Jann D Gartside	Social Security Number 282-76-4410
--	---------------------------------------

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		
<b>6 T</b> Business inc or loss .							
<b>S</b> Business inc or loss .							
<b>7 T</b> Farm income or loss .							
<b>S</b> Farm income or loss .							
<b>8 Total Schedule E. T</b>		See Sch E Income Allocation Smart Worksheet					
<b>S</b>							

\* 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		
<b>9 T</b> Capital gain or loss . . . . .						
<b>S</b> Capital gain or loss . . . . .						
<b>10 T</b> Other gains/losses . . . . .						
<b>S</b> Other gains/losses . . . . .						
<b>11 T</b> Unemployment compensation .						
<b>S</b> Unemployment compensation .						

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

ADJUSTMENTS	Federal Amount	Residency Info			Allocated Amount
		From mm/dd	To mm/dd	Res St	
<b>17 T</b> Educator expenses . . . . .					
<b>S</b> Educator expenses . . . . .					
<b>18</b> Certain business expenses . . . . . <b>T</b>					
<b>S</b>					
<b>19 T</b> Health savings account deduction . . .					
<b>S</b> Health savings account deduction . . .					
<b>20 T</b> Moving expenses . . . . .					
<b>S</b> Moving expenses . . . . .					
<b>21 T</b> Penalty - early withdrawal of savings . .					
<b>S</b> 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		
<b>25 T</b> Self-employment tax . . . . .						
<b>S</b> Self-employment tax . . . . .						
<b>26 T</b> SEP, SIMPLE and qualified plans .						
<b>S</b> SEP, SIMPLE and qualified plans .						
<b>27 T</b> Self-employed health insurance . .						
<b>S</b> Self-employed health insurance . .						
<b>28 T</b> Reserved . . . . .						
<b>S</b> Reserved . . . . .						
<b>29</b> Other adjustments . . . . . <b>T</b>						
<b>S</b>						
	Federal Amount	From mm/dd	To mm/dd	Res St		Allocated Amount
<b>30 Total adjustments . . . . . T</b>						
<b>S</b>						
<b>31 Adjusted gross income . . . . . T</b>						
<b>S</b>						

► Keep for your records

Name(s) Shown on Return

James N &amp; Jann D Gartside

Social Security Number

282-76-4410

## Form W-2 Summary

Box No.	Description	Taxpayer	Spouse	Total
<b>1</b>	Total wages, tips and compensation:			
	Non-statutory & statutory wages not on Sch C . . .	181,959.		181,959.
	Statutory wages reported on Schedule C . . . . .			
	Foreign wages included in total wages. . . . .			
	Unreported tips. . . . .	0.		0.
<b>2</b>	Total federal tax withheld . . . . .	19,360.		19,360.
<b>3 &amp; 7</b>	Total social security wages/tips . . . . .	188,672.		188,672.
<b>4</b>	Total social security tax withheld . . . . .	11,697.		11,697.
<b>5</b>	Total Medicare wages and tips . . . . .	188,672.		188,672.
<b>6</b>	Total Medicare tax withheld . . . . .	2,736.		2,736.
<b>8</b>	Total allocated tips . . . . .			
<b>9</b>	Not used . . . . .			
<b>10 a</b>	Total dependent care benefits . . . . .			
<b>b</b>	Offsite dependent care benefits			
<b>c</b>	Onsite dependent care benefits			
<b>11</b>	Total distributions from nonqualified plans . . .			
<b>12 a</b>	Total from Box 12 . . . . .	29,105.		29,105.
<b>b</b>	Elective deferrals to qualified plans . . . . .	6,713.		6,713.
<b>c</b>	Roth contrib. to 401(k), 403(b), 457(b) plans. .			
<b>d</b>	Deferrals to government 457 plans . . . . .			
<b>e</b>	Deferrals to non-government 457 plans . . . .			
<b>f</b>	Deferrals 409A nonqual deferred comp plan. .			
<b>g</b>	Income 409A nonqual deferred comp plan. . .			
<b>h</b>	Uncollected Medicare tax . . . . .			
<b>i</b>	Uncollected social security and RRTA tier 1 . .			
<b>j</b>	Uncollected RRTA tier 2 . . . . .			
<b>k</b>	Income from nonstatutory stock options . . . .			
<b>l</b>	Non-taxable combat pay . . . . .			
<b>m</b>	QSEHRA benefits . . . . .			
<b>n</b>	Total other items from box 12 . . . . .	22,392.		22,392.
<b>14 a</b>	Total deductible mandatory state tax . . . . .			
<b>b</b>	Total deductible charitable contributions . . . .			
<b>c</b>	This line does not apply to TurboTax . . . . .			
<b>d</b>	Total RR Compensation . . . . .			
<b>e</b>	Total RR Tier 1 tax . . . . .			
<b>f</b>	Total RR Tier 2 tax . . . . .			
<b>g</b>	Total RR Medicare tax . . . . .			
<b>h</b>	Total RR Additional Medicare tax . . . . .			
<b>i</b>	Total RRTA tips. . . . .			
<b>j</b>	Total other items from box 14 . . . . .	10,540.		10,540.
<b>k</b>	Total sick leave subject to \$511 limit			
<b>l</b>	Total sick leave subject to \$200 limit			
<b>m</b>	Total emergency family leave wages			
<b>16</b>	Total state wages and tips . . . . .	181,959.		181,959.
<b>17</b>	Total state tax withheld . . . . .	11,134.		11,134.
<b>19</b>	Total local tax withheld. . . . .			



Name  
James N GartsideSocial Security Number  
282-76-4410**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. . 282-76-4410  
**b** Employer ID number (EIN). . . 82-1659323  
**c** Employer's name, address, and ZIP code  
South University Savannah, LLC  
Street 709 Mall Boulevard  
City Savannah  
State GA ZIP Code 31406  
Foreign Province \_\_\_\_\_  
Foreign Postal Code \_\_\_\_\_  
Foreign Country \_\_\_\_\_

**1** Wages, tips, other compensation  
10,233.33  
**3** Social security wages  
10,233.33  
**5** Medicare wages and tips  
10,233.33  
**7** Social security tips

**2** Federal income tax withheld  
43.33  
**4** Social security tax withheld  
634.47  
**6** Medicare tax withheld  
148.38  
**8** Allocated tips

► Enter unreported tips in **Part VII** on Page 2 below.**d** Control number .000104646301**Transfer employee information from the Federal Information Worksheet**

**e** Employee's name  
First James M.I. N  
Last Gartside Suff. \_\_\_\_\_  
**f** Employee's address and ZIP code  
Street 9311 Many Flower Lane  
City Jessup  
State MD ZIP Code 20794  
Foreign Province \_\_\_\_\_  
Foreign Postal Code \_\_\_\_\_  
Foreign Country \_\_\_\_\_

**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  
☐ 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:
_____	_____	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 <input type="checkbox"/> No <input type="checkbox"/>

Box 15 State	Box 15 Employer's state I.D. number	Box 16 State wages, tips, etc.	Box 17 State income tax
MD	16926596	10,233.33	12.59
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____

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".)
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____

Name  
James N GartsideSocial Security Number  
282-76-4410**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. . . 282-76-4410  
**b** Employer ID number (EIN). . . 52-0900106  
**c** Employer's name, address, and ZIP code  
 HOWARD COMMUNITY COLLEGE  
 Street 10901 LITTLE PATUXENT PARKWAY  
 City COLUMBIA  
 State MD ZIP Code 21044  
 Foreign Province \_\_\_\_\_  
 Foreign Postal Code \_\_\_\_\_  
 Foreign Country \_\_\_\_\_

**1** Wages, tips, other compensation  
26,214.86  
**3** Social security wages  
26,214.86  
**5** Medicare wages and tips  
26,214.86  
**7** Social security tips

**2** Federal income tax withheld  
2,621.12  
**4** Social security tax withheld  
1,625.30  
**6** Medicare tax withheld  
380.11  
**8** Allocated tips

► Enter unreported tips in **Part VII** on Page 2 below.**d** Control number .**Transfer employee information from the Federal Information Worksheet**

**e** Employee's name  
 First James M.I. N  
 Last Gartside Suff. \_\_\_\_\_  
**f** Employee's address and ZIP code  
 Street 9311 MANY FLOWER LANE  
 City JESSUP  
 State MD ZIP Code 20794  
 Foreign Province \_\_\_\_\_  
 Foreign Postal Code \_\_\_\_\_  
 Foreign Country \_\_\_\_\_

**9****10** Dependent care benefits**11** Nonqualified plans

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

**12** Enter box 12 below

**13** ☐ Statutory employee  
☐ 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:
_____	_____	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 <input type="checkbox"/> No <input type="checkbox"/>

Box 15 State	Box 15 Employer's state I.D. number	Box 16 State wages, tips, etc.	Box 17 State income tax
MD	690520265	26,214.86	106.67
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____

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".)
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____

Name  
James N GartsideSocial Security Number  
282-76-4410**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. . 282-76-4410  
**b** Employer ID number (EIN). . . 53-0205701  
**c** Employer's name, address, and ZIP code  
 US GOVERNMENT DEPARTMENT OF DEFE  
 Street 9800 SAVAGE ROAD  
 City FORT GEORGE G MEADE  
 State MD ZIP Code 20755

Foreign Province

Foreign Postal Code

Foreign Country

**1** Wages, tips, other compensation 118,510.78  
**3** Social security wages 125,223.97  
**5** Medicare wages and tips 125,223.97  
**7** Social security tips

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

**2** Federal income tax withheld 16,325.68  
**4** Social security tax withheld 7,763.89  
**6** Medicare tax withheld 1,815.75  
**8** Allocated tips

**d** Control number .**Transfer employee information from the Federal Information Worksheet**

**e** Employee's name  
 First James M.I. N  
 Last Gartside Suff. \_\_\_\_\_  
**f** Employee's address and ZIP code  
 Street 9311 MANY FLOWER LN  
 City Jessup  
 State MD ZIP Code 20794  
 Foreign Province  
 Foreign Postal Code  
 Foreign Country

**9****10** Dependent care benefits**11** Nonqualified plans

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

**12** Enter box 12 below

**13** ☐ Statutory employee  
☒ 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:
DD	22,392.46	A: Enter amount attributable to RRTA Tier 2 tax .
D	6,713.19	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 <input type="checkbox"/> No <input type="checkbox"/>

Box 15 State	Box 15 Employer's state I.D. number	Box 16 State wages, tips, etc.	Box 17 State income tax
MD	530205701	118,510.78	9,290.16

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".)
V	7,789.74	Code U, V, W, X, Y, or Z
Y	2,750.00	Code U, V, W, X, Y, or Z

Name  
James N GartsideSocial Security Number  
282-76-4410**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. . 282-76-4410  
**b** Employer ID number (EIN). . . 02-0274509  
**c** Employer's name, address, and ZIP code  
SOUTHERN NH UNIVERSITY  
 Street 2500 NORTH RIVER ROAD  
 City MANCHESTER  
 State NH ZIP Code 03106-1045  
 Foreign Province \_\_\_\_\_  
 Foreign Postal Code \_\_\_\_\_  
 Foreign Country \_\_\_\_\_

**1** Wages, tips, other compensation  
27,000.00  
**3** Social security wages  
27,000.00  
**5** Medicare wages and tips  
27,000.00  
**7** Social security tips  
 \_\_\_\_\_

**2** Federal income tax withheld  
369.58  
**4** Social security tax withheld  
1,674.00  
**6** Medicare tax withheld  
391.50  
**8** Allocated tips  
 \_\_\_\_\_

► Enter unreported tips in **Part VII** on Page 2 below.**d** Control number .0000020336 TWV**Transfer employee information from the Federal Information Worksheet**

**e** Employee's name  
 First James M.I. N  
 Last Gartside Suff. \_\_\_\_\_  
**f** Employee's address and ZIP code  
 Street 9311 Many Flower Lane  
 City Jessup  
 State MD ZIP Code 20794  
 Foreign Province \_\_\_\_\_  
 Foreign Postal Code \_\_\_\_\_  
 Foreign Country \_\_\_\_\_

**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  
☐ 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:
_____	_____	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 <input type="checkbox"/> No <input type="checkbox"/>

Box 15 State	Box 15 Employer's state I.D. number	Box 16 State wages, tips, etc.	Box 17 State income tax
<u>MD</u>	<u>11009076</u>	<u>27,000.00</u>	<u>1,723.78</u>
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____

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".)
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____

**1098-T**  
Worksheet

**Tuition Statement**  
► Keep for your records

**2021**

Taxpayer's name <u>James N &amp; Jann D Gartside</u>	Social Security No. <u>282-76-4410</u>
---	---

**1098-T Information (Required):**

- A** A Form 1098-T was received from this institution for 2021. . . . . Yes ☒ No ☐
- B** A Form 1098-T was received from this institution for **2020** with Box 2 filled in and Box 7 checked . . . . . Yes ☐ No ☒

**Identify Student (Required):**

- A** If student is James or Jann  
**Double-click to link this 1098-T to the applicable Taxpayer or Spouse Student Information Worksheet** . . . . . ►
- B** If student is Nathan  
**Double-click to link this 1098-T to the applicable Dependent Student Information Worksheet** . . . . . ► Nathan

Filer's name <u>Brigham Young University Idaho</u> Street address <u>Accounting Services - Kim, 130</u> City State Zip Code <u>Rexburg ID 83460-1620</u> Foreign province/county Foreign postal code Foreign country		<b>1</b> Payments received for qualified tuition and related expenses . . . . \$ <u>3,438.</u>	
		<b>2</b>	
		<b>3</b>	
<b>Filer's Employer</b> Identification Number <u>82-0207699</u>	<b>Student's</b> Taxpayer Identification Number <u>216-57-9051</u>	<b>4</b> Adjustments made for a prior year \$ _____	<b>5</b> Scholarships or grants \$ _____
Student's name <u>Nathan</u> Street address Apt. No. <u>9311 Many Flower Ln</u> City State Zip Code <u>Jessup MD 20794-9514</u>		<b>6</b> Adjustments to scholarships or grants for a prior year \$ _____	<b>7</b> Checked if the amount in box 1 includes amounts for an academic period beginning January - March 2022 . . . . ► <input type="checkbox"/>
Service Provider/ Acct No _____	<b>8</b> Check if at least half-time student ► <input checked="" type="checkbox"/>	<b>9</b> Check if a graduate student . . ► <input type="checkbox"/>	<b>10</b> Ins. contract reimb./refund \$ _____

**Reconciliation of Box 1, Payments Received for Qualified Tuition and Related Expenses**

- A** Enter box 1 amount **not** paid during 2021 . . . . . 0.
- B** Enter box 1 amount actually paid during 2021 . . . . . 3,438.

**Reconciliation of Box 5, Scholarships or Grants**

- A** Enter portion of box 5 amount from veteran- or tax free employer-provided assistance . . . . .
- B** Enter portion of box 5 amount already included in income (on Forms W-2, 1099-MISC) . . . . .
- C** Portion of box 5 amount from scholarships or grants . . . . .
- D** Box 5 amount includes veteran- or employer-provided educational assistance . . . . . ☐

**1098-T**  
Worksheet

**Tuition Statement**  
► Keep for your records

**2021**

Taxpayer's name <u>James N &amp; Jann D Gartside</u>	Social Security No. <u>282-76-4410</u>
---	---

**1098-T Information (Required):**

- A** A Form 1098-T was received from this institution for 2021. . . . . Yes ☒ No ☐
- B** A Form 1098-T was received from this institution for **2020** with Box 2 filled in and Box 7 checked . . . . . Yes ☐ No ☒

**Identify Student (Required):**

- A** If student is James or Jann  
**Double-click to link this 1098-T to the applicable Taxpayer or Spouse Student Information Worksheet** . . . . . ►
- B** If student is Nathan  
**Double-click to link this 1098-T to the applicable Dependent Student Information Worksheet** . . . . . ► Nathan

Filer's name <u>Brigham Young University - Idaho</u> Street address <u>Accounting Services - Kim, 130</u> City State Zip Code <u>Rexburg ID 83460-1620</u> Foreign province/county  Foreign postal code Foreign country		<b>1</b> Payments received for qualified tuition and related expenses . . . . \$ _____  <b>2</b> _____  <b>3</b> _____	
<b>Filer's Employer</b> Identification Number <u>82-0207699</u>	<b>Student's</b> Taxpayer Identification Number <u>216-57-9051</u>	<b>4</b> Adjustments made for a prior year \$ _____	<b>5</b> Scholarships or grants \$ _____
Student's name <u>Nathan</u> Street address Apt. No. <u>9311 Many Flower Ln</u> City State Zip Code <u>Jessup MD 20794-9514</u>		<b>6</b> Adjustments to scholarships or grants for a prior year \$ _____	<b>7</b> Checked if the amount in box 1 includes amounts for an academic period beginning January - March 2022 . . . . ► <input type="checkbox"/>
Service Provider/ Acct No _____	<b>8</b> Check if at least half-time student ► <input type="checkbox"/>	<b>9</b> Check if a graduate student . . ► <input type="checkbox"/>	<b>10</b> Ins. contract reimb./refund \$ _____

**Reconciliation of Box 1, Payments Received for Qualified Tuition and Related Expenses**

- A** Enter box 1 amount **not** paid during 2021 . . . . . \_\_\_\_\_
- B** Enter box 1 amount actually paid during 2021 . . . . . \_\_\_\_\_

**Reconciliation of Box 5, Scholarships or Grants**

- A** Enter portion of box 5 amount from veteran- or tax free employer-provided assistance . . . \_\_\_\_\_
- B** Enter portion of box 5 amount already included in income (on Forms W-2, 1099-MISC) . . . \_\_\_\_\_
- C** Portion of box 5 amount from scholarships or grants . . . . . \_\_\_\_\_
- D** Box 5 amount includes veteran- or employer-provided educational assistance . . . . . ☐

**Form 1099-Q Summary****2021**

► Keep for your records

Name(s) Shown on Return

James N &amp; Jann D Gartside

Social Security No.

282-76-4410

**Coverdell Educational Savings Account (ESA) Distributions****Recipient  
Taxpayer****Recipient  
Spouse**

- |          |  |  |  |
|----------|--|--|--|
| <b>1</b> | Total gross distributions from box 1 of Form 1099-Q . . . . .  |  |  |
| <b>a</b> | Less: Rollover to another ESA of beneficiary . . . . .   |  |  |
| <b>b</b> | Less: Transfer to another family member . . . . .  |  |  |
| <b>c</b> | Less: Transfer to a non-family member . . . . .  |  |  |
| <b>d</b> | Less: Return of 2021 contributions . . . . .   |  |  |
| <b>e</b> | Less: Return of pre 2021 contributions. These are<br>reported on the tax return in the year the<br>contribution was made, not on the 2021 tax return . . . . . |  |  |
| <b>2</b> | Balance of gross Coverdell ESA distributions . . . . .   |  |  |
| <b>3</b> | Education expenses not used as basis for credits . . . . .   |  |  |
| <b>4</b> | Amount of ESA distributions after return of basis . . . . .  |  |  |
| <b>5</b> | Earnings on return of 2021 contributions . . . . .   |  |  |
| <b>6</b> | Earnings on non-family member transfer . . . . .   |  |  |
| <b>7</b> | Taxable amount of ESA distributions on line 2 . . . . .  |  |  |
| <b>8</b> | Taxable amount included on Schedule 1 (Form 1040), line 21 . . . .   |  |  |
| <b>9</b> | Non-taxable ESA distributions . . . . .  |  |  |

**Gross State Qualified Tuition Plan (QTP) Distributions**

- |           |   |  |  |
|-----------|---|--|--|
| <b>10</b> | Total gross distributions from box 1 of Form 1099-Q . . . . . |  |  |
| <b>a</b>  | Less: Rollover to another QTP of beneficiary . . . . .        |  |  |
| <b>b</b>  | Less: Transfer to another family member . . . . .             |  |  |
| <b>c</b>  | Less: Transfer to a non-family member . . . . .               |  |  |
| <b>d</b>  | Less: Expenses refunded and recontributed . . . . .           |  |  |
| <b>11</b> | Balance of gross state QTP distributions . . . . .            |  |  |
| <b>12</b> | Earnings on state QTP distributions on line 11 . . . . .      |  |  |

**Gross Private Qualified Tuition Plan (QTP) Distributions**

- |           |   |  |  |
|-----------|---|--|--|
| <b>13</b> | Total gross distributions from box 1 of Form 1099-Q . . . . . |  |  |
| <b>a</b>  | Less: Rollover to another QTP of beneficiary . . . . .        |  |  |
| <b>b</b>  | Less: Transfer to another family member . . . . .             |  |  |
| <b>c</b>  | Less: Transfer to a non-family member . . . . .               |  |  |
| <b>d</b>  | Less: Expenses refunded and recontributed . . . . .           |  |  |
| <b>14</b> | Balance of gross private QTP distributions . . . . .          |  |  |
| <b>15</b> | Earnings on private QTP distributions on line 14 . . . . .    |  |  |

**Taxable Qualified Tuition Plan (QTP) Distributions**

- |           |  |  |  |
|-----------|--|--|--|
| <b>16</b> | Balance of gross QTP distributions. . . . .                        |  |  |
| <b>17</b> | Earnings on QTP distributions on line 16 . . . . .                 |  |  |
| <b>18</b> | Education expenses not used as basis for credits . . . . .         |  |  |
| <b>19</b> | Non-taxable QTP distributions . . . . .                            |  |  |
| <b>20</b> | Taxable amount of earnings on line 17 . . . . .                    |  |  |
| <b>21</b> | Earnings on non-family member transfer (state) . . . . .           |  |  |
| <b>22</b> | Earnings on non-family member transfer (private) . . . . .         |  |  |
| <b>23</b> | Taxable amount included on Schedule 1 (Form 1040), line 21 . . . . |  |  |

Qualified Tuition Plan (QTP) Distributions for Other Beneficiaries (included in page 1)

T S	Beneficiary	Distribution	Earnings	Expenses	Taxable amount	Recipient Taxpayer	Recipient Spouse
0 Total. . . . .							

Educational Savings Account (ESA) Distributions for Other Beneficiaries (included in page 1)

T S	Beneficiary	Distribution	Taxable amount	Recipient Taxpayer	Recipient Spouse
0 Total. . . . .					



Distributions from an HSA, Archer MSA, or  
Medicare Advantage MSA

2021

► Keep for your records

Name James N Gartside	Social Security Number 282-76-4410
--------------------------	---------------------------------------

Check if for spouse

☐

See below for additional distribution information

Corrected amount

☐

Void

☐

Payer's name, street address, city, state, and Zip code

---



---



---

Payer's TIN

Recipient's TIN

282-76-4410

1 Gross distribution

\$

2 Earnings on excess  
contributions

\$

Check to transfer Recipient's information  
from Federal Information Worksheet . . . . . ☐

Recipient's Name

Street address (including apt. no.)

City State ZIP Code

Account number (optional)

3 Distribution code

☐

4 FMV on date of death

\$

5 HSA . . . . . ☐Archer MSA. . . ☐MA MSA . . . . ☐

## Additional Distribution Information

## Recipient's Age

A Check this box if the recipient was age 65 or over at time of distribution . . . . . ☐

## Medical Expenses See Help for important information

B Check this box if the **entire** amount in box 1 was used to pay **qualified** medical expenses  
**and** can be treated as **tax free** . . . . . ☐C If **less** than the amount in box 1 was used to pay medical expenses, enter the amount  
that was used to pay **qualified** medical expenses **and** can be treated **tax free** . . . . .

## Rollover

D Enter the amount in box 1 that was rolled over . . . . .

## Return of Excess Contribution

E Check this box if this is the return of excess contributions made by the employer (See Help) . . . . . ☐

## Death Distribution (Box 3 - Code 4)

F Was the MSA or HSA inherited from a spouse who died? . . . . . ☐ Yes ☐ No

QuickZoom to Form 8853, p1 . . . . . ►

QuickZoom to Form 8889T . . . . . ►

QuickZoom to Form 8889S . . . . . ►

# Wages, Salaries, & Tips Worksheet

**2021**

► Keep for your records

Name(s) Shown on Return James N & Jann D Gartside	Social Security Number 282-76-4410
--	---------------------------------------

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
<b>1</b> Wages, from Form W-2 . . . . .	181,959.		181,959.
<b>2</b> Miscellaneous income, from Form 8919 . . . . .			
<b>3</b> Items from Form 1099-R:			
<b>a</b> Disability before minimum retirement age . . . . .			
<b>b</b> Return of contributions . . . . .			
<b>4</b> Excess reimbursement, from Form 2106 . . . . .			
<b>5 a</b> Taxable tips, from Form 4137 . . . . .			
<b>b</b> Noncash tips . . . . .			
<b>6</b> Excess moving expense reimbursement, from Form 3903 . . . . .			
<b>7</b> Wages earned as a household employee (if less than \$2,100 and without a Form W-2) . . . . .			
<b>8</b> Items not on Form W-2 or Form 1099-R:			
<b>a</b> Sick pay or disability payments . . . . .			
<b>b</b> Total foreign source income . . . . .			
<b>c</b> Check this box if the amount on line 8b is eligible for the foreign exclusion/deduction . ►	<input type="checkbox"/>	<input type="checkbox"/>	
<b>d</b> Ordinary income from employer stock transactions not reported on Form W-2 . . . . .			
<b>9</b> Other earned income:			
<b>a</b> Non-gov unemployment received/repaid 2021			
<b>b</b> _____			
_____			
<b>10 Subtotal.</b> <b>Add lines 1 through 9 . . . . .</b>	181,959.		181,959.
<b>11</b> Taxable employer-provided dependent care benefits, from Form 2441 . . . . .			
<b>12</b> Taxable employer-provided adoption benefits less any excluded benefits from Form 8839 . . . . .			
<b>13</b> Scholarship/fellowship income not on Form W-2 . . . . .			
<b>14</b> Other non-earned income:			
_____			
_____			
<b>15 Total of lines 10 through 14 . . . . .</b>	181,959.		181,959.

**Schedule D**  
**Line 19**

**Unrecaptured Section 1250 Gain Worksheet**

**2021**

► Keep for your records

Name(s) Shown on Return  
James N & Jann D Gartside

Social Security Number  
282-76-4410

		Regular Tax	Alternative Minimum Tax
<b>If you are not reporting a gain on Form 4797, line 7, skip lines 1 through 9 and go to line 10.</b>			
<b>1</b>	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 <b>smaller</b> of line 22 or line 24 of Form 4797 for that property. If you did not have any such property, go to line 4. . . . .	<b>1</b>	
<b>2</b>	Enter the amount from Form 4797, line 26g, for the property for which you made an entry on line 1 . . . . .	<b>2</b>	
<b>3</b>	Subtract line 2 from line 1 . . . . .	<b>3</b>	
<b>4</b>	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 . . . . .	<b>4</b>	
<b>5</b>	Enter the total of any amounts reported on a Schedule K-1 from a partnership or an S corporation as "unrecaptured section 1250 gain". . . . .	<b>5</b>	
<b>6</b>	Add lines 3 through 5 . . . . .	<b>6</b>	
<b>7</b>	Enter the <b>smaller</b> of line 6 or the gain from Form 4797, line 7 . . . . .	<b>7</b>	
<b>8</b>	Enter the amount, if any, from Form 4797, line 8 . . . . .	<b>8</b>	
<b>9</b>	Subtract line 8 from line 7. If zero or less, enter -0- . . . . .	<b>9</b>	
<b>10</b>	Enter the amount of any gain from sale of an interest in a partnership attributable to unrecaptured section 1250 gain. . . . .	<b>10</b>	
<b>11</b>	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		
	<b>Regular</b> <b>AMT</b>		
<b>a</b>	On Form 1099-DIV . . . . .		
<b>b</b>	On Form 2439 . . . . .		
<b>c</b>	On Schedule(s) K-1 . . . . .		
<b>d</b>	On Form 1099-R . . . . .		
<b>e</b>	From Form 8814 . . . . .		
<b>f</b>	Other. . . . .		
	Total . . . . .	<b>11</b>	
<b>12</b>	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 . . . . .	<b>12</b>	
<b>13</b>	Add lines 9 through 12. . . . .	<b>13</b>	
<b>14</b>	If you had any section 1202 gain or collectibles gain or (loss), enter the total of lines 1 thru 4 of the <b>28% Rate Gain Worksheet</b> . Otherwise, enter -0- . . . . .	<b>14</b>	0.
<b>15</b>	Enter the (loss), if any, from Schedule D, line 7. If Schedule D, line 7, is zero or a gain, enter -0- . . . . .	<b>15</b>	0.
<b>16</b>	Enter your long-term capital loss carryovers from Schedule D, line 14, and Schedule K-1 (Form 1041), line 11, code D . . . . .	<b>16</b>	
<b>a</b>	Enter your capital gain excess, if you are filing Form 2555 . . . . .	<b>a</b>	0.
<b>17</b>	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- . . . . .	<b>17</b>	0.
<b>18</b>	<b>Unrecaptured section 1250 gain.</b> 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. . . . .	<b>18</b>	

**Schedule D**  
**Line 18**

**28% Rate Gain Worksheet**

► Keep for your records

**2021**

Name(s) Shown on Return  
James N & Jann D Gartside

Social Security Number  
282-76-4410

				Regular Tax	Alternative Minimum Tax
<b>1</b>	Enter the total of all collectibles gain or (loss) from items you reported on Form 8949, Part II . . . . .	<b>1</b>			
<b>2</b>	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>				
<b>a</b>	Schedule D . . .				
<b>b</b>	Form 8814 . . .				
<b>c</b>	Schedule B . . .				
<b>d</b>	Form 6252 . . .				
<b>e</b>	Form 2439 . . .				
<b>f</b>	Other . . . . .				
	Total . . . . .	<b>2</b>			
<b>3</b>	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>				
<b>a</b>	Form 4684, line 4 (but only if line 15 is more than zero) . . . . .				
<b>b</b>	Form 6252 . . . . .				
<b>c</b>	Form 6781, Part II . . . . .				
<b>d</b>	Form 8824 . . . . .				
	Total . . . . .	<b>3</b>			
<b>4</b>	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>				
<b>a</b>	Form 1099-DIV, box 2d . . .				
<b>b</b>	Form 2439, box 1d . . . . .				
<b>c</b>	Schedule K-1 from a partnership, S corporation, estate, or trust . . . . .				
<b>d</b>	Disposition of interest in partnership or S corporation . . . . .				
<b>e</b>	Other . . . . .				
	Total . . . . .	<b>4</b>			
<b>5</b>	Enter your long-term capital loss carryovers from Schedule D, line 14, and Schedule K-1 (Form 1041), line 11, code C . . . . .	<b>5</b>			
<b>6</b>	If Schedule D, line 7, is a (loss), enter that (loss) here. Otherwise, enter -0-. . . . .	<b>6</b>			
<b>7</b>	Combine lines 1 through 6. If zero or less, enter -0-. If more than zero, also enter this amount on Schedule D, line 18 . . . . .	<b>7</b>			
<b>8</b>	Enter the amount of any capital gain excess . . . . .	<b>8</b>			0.
<b>9</b>	Subtract line 8 from line 7. If zero or less, enter -0-. Enter this amount on Schedule D Tax Worksheet, line 11a . . . . .	<b>9</b>	0.		0.

Name(s) Shown on Return  
James N & Jann D GartsideSocial Security Number  
282-76-4410

1 a	Enter your taxable income from Form 1040, line 15 . . . . .	1 a	146,405.
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	146,405.
2 a	Enter your qualified dividends from Form 1040, line 3a . . . . .	2 a	
b	Enter any capital gain excess attributable to qualified dividends . . . . .	b	
c	Subtract line 2b from line 2a . . . . .	2 c	
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	0.
7 a	Enter line 15 of Schedule D . . . . .	7 a	
b	Enter line 16 of Schedule D . . . . .	b	
c	Enter the <b>smaller</b> of line 7a or line 7b . . . . .	7 c	0.
8	Enter the <b>smaller</b> 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	0.
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 <b>smaller</b> of line 9c or line 11c . . . . .	12	0.
13	Subtract line 12 from line 10 . . . . .	13	0.
14	Subtract line 13 from line 1c. If zero or less, enter -0- . . . . .	14	146,405.
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 <b>smaller</b> of line 1c or line 15 . . . . .	16	80,800.
17	Enter the <b>smaller</b> of line 14 or line 16 . . . . .	17	80,800.
18	Subtr ln 10 from ln 1c. If zero or less, enter -0- . . . . .	18	146,405.
19	Enter the <b>smaller</b> 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	146,405.
20	Enter the <b>smaller</b> of line 14 or line 19 . . . . .	20	146,405.
21	Enter the <b>larger</b> of line 18 or line 20 . . . . .	21	146,405.
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 <b>smaller</b> of line 1c or line 13 . . . . .	23	0.
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	0.
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	146,405.
28	Add lines 21 and 22 . . . . .	28	146,405.
29	Subtract line 28 from line 27. If zero or less, enter -0- . . . . .	29	0.
30	Enter the <b>smaller</b> of line 25 or line 29 . . . . .	30	0.
31	Multiply line 30 by 15% (0.15) . . . . .	31	0.
32	Add lines 24 and 30 . . . . .	32	0.
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	0.
34	Multiply line 33 by 20% (0.20) . . . . .	34	0.
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 <b>smaller</b> 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	

<b>38</b>	Subtract line 37 from line 36. If zero or less, enter -0- . . . . .	<b>38</b>	_____
<b>39</b>	Subtract line 38 from line 35. If zero or less, enter -0- . . . . .	<b>39</b>	_____
<b>40</b>	Multiply line 39 by <b>25%</b> (0.25) . . . . .	<b>40</b>	_____
<b>If Schedule D, line 18, is zero or blank, skip lines 41 through 43 and go to line 44. Otherwise, go to line 41.</b>			
<b>41</b>	Add lines 21, 22, 30, 33, and 39 . . . . .	<b>41</b>	_____
<b>42</b>	Subtract line 41 from line 1c . . . . .	<b>42</b>	_____
<b>43</b>	Multiply line 42 by <b>28%</b> (0.28) . . . . .	<b>43</b>	_____
<b>44</b>	Figure the tax on the amount on <b>line 21</b> . 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 . . . . .	<b>44</b>	<u>23,706.</u>
<b>45</b>	Add lines 31, 34, 40, 43, and 44 . . . . .	<b>45</b>	<u>23,706.</u>
<b>46</b>	Figure the tax on the amount on <b>line 1c</b> . 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 . . . . .	<b>46</b>	<u>23,706.</u>
<b>47</b>	<b>Tax on all taxable income (including capital gains and qualified dividends).</b> Enter the <b>smaller</b> of line 45 or line 46. Also include this amount on Form 1040, line 16 . . . . .	<b>47</b>	<u>23,706.</u>

---

**Form 1040**  
**Line 16**

**Qualified Dividends and Capital Gain Tax Worksheet**

**2021**

► Keep for your records

Name(s) Shown on Return

James N & Jann D Gartside

Social Security Number

282-76-4410

<b>1</b>	Enter the amount from Form 1040 or 1040-SR, line 15. . . . .	<b>1</b>	_____
<b>2</b>	Enter the amount from Form 1040 or 1040-SR, line 3a . . . . .	<b>2</b>	_____
<b>3</b>	Are you filing Schedule D?		
<input type="checkbox"/>	<b>Yes.</b> Enter the smaller of line 15 or 16 of Schedule D. If either line 15 or 16 is blank or loss, enter -0- . . . . .	<b>3</b>	_____
<input type="checkbox"/>	<b>No.</b> Enter the amount from Form 1040 or 1040-SR, line 7. . . . .		
<b>4</b>	Add lines 2 and 3 . . . . .	<b>4</b>	_____
<b>5</b>	Subtract line 4 from line 1. If zero or less, enter -0- . . . . .	<b>5</b>	_____
<b>6</b>	Enter:		
	\$40,400 if single or married filing separately,	}	<b>6</b> _____
	\$80,800 if married filing jointly or qualifying widow(er),		
	\$54,100 if head of household.		
<b>7</b>	Enter the smaller of line 1 or line 6 . . . . .	<b>7</b>	_____
<b>8</b>	Enter the smaller of line 5 or line 7 . . . . .	<b>8</b>	_____
<b>9</b>	Subtract line 8 from line 7 (this amount taxed at 0%) . . . . .	<b>9</b>	_____
<b>10</b>	Enter the smaller of line 1 or line 4 . . . . .	<b>10</b>	_____
<b>11</b>	Enter the amount from line 9 . . . . .	<b>11</b>	_____
<b>12</b>	Subtract line 11 from line 10. . . . .	<b>12</b>	_____
<b>13</b>	Enter:		
	\$445,850 if single,	}	<b>13</b> _____
	\$250,800 if married filing separately,		
	\$501,600 if married filing jointly or qualifying widow(er),		
	\$473,750 if head of household.		
<b>14</b>	Enter the smaller of line 1 or line 13 . . . . .	<b>14</b>	_____
<b>15</b>	Add lines 5 and 9 . . . . .	<b>15</b>	_____
<b>16</b>	Subtract line 15 from line 14. If zero or less, enter -0- . . . . .	<b>16</b>	_____
<b>17</b>	Enter the smaller of line 12 or line 16 . . . . .	<b>17</b>	_____
<b>18</b>	Multiply line 17 by 15% (0.15) . . . . .	<b>18</b>	_____
<b>19</b>	Add lines 9 and 17 . . . . .	<b>19</b>	_____
<b>20</b>	Subtract line 19 from line 10 . . . . .	<b>20</b>	_____
<b>21</b>	Multiply line 20 by 20% (0.20) . . . . .	<b>21</b>	_____
<b>22</b>	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. . . . .		
<b>23</b>	Add lines 18, 21, and 22 . . . . .	<b>23</b>	_____
<b>24</b>	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. . . . .		
<b>25</b>	<b>Tax on all taxable income.</b> Enter the <b>smaller</b> of line 23 or line 24 here and on Form 1040 or 1040-SR, line 16. . . . .		
		<b>25</b>	_____

# IRA Contributions Worksheet

2021

► Keep for your records

Name(s) Shown on Return James N & Jann D Gartside	Social Security Number 282-76-4410
--	---------------------------------------

## Traditional IRA Contributions

Regular Traditional IRA Contributions		Taxpayer	Spouse
1	Enter <b>traditional</b> 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 <b>from</b> a Roth IRA (from line 24) . . .		
3	<b>Traditional</b> IRA contributions, from Schedule(s) K-1 . . . . .		
4	Contributions recharacterized (not converted) <b>to</b> a Roth IRA . . .		
►	If there is a recharacterization indicated on line 4, an explanation must be attached to the tax return.		
5	<b>Traditional</b> 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 <b>traditional</b> 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 <b>traditional</b> IRA contributions from worksheet. . . . .		
13	Nondeductible <b>traditional</b> IRA contributions from worksheet. . . . .		
	<b>QuickZoom</b> 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 <b>traditional</b> IRA contributions, to Form 5329, line 15 . . . . . <b>Note:</b> You may avoid a penalty by withdrawing the amount on line 15 before due date of return, including extensions.		
16	Deductible <b>traditional</b> IRA contributions, to Schedule 1 (Form 1040), Line 19. . . . .		
17	Qualified reservist repayments . . . . .		
18	Nondeductible <b>traditional</b> IRA contributions, to Form 8606, ln 1. . .		



# IRA Contributions Worksheet

2021

► Keep for your records

James N & Jann D Gartside

282-76-4410

Page 2

## Roth IRA Contributions

Regular Roth IRA Contributions		Taxpayer	Spouse
19	Enter regular <b>Roth</b> 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 <b>from</b> a traditional IRA, (from In 4). . .		
21	<b>Roth</b> IRA contributions, from Schedule(s) K-1 . . . . .		
22	Enter contributions recharacterized <b>to</b> a traditional IRA. . . . .		
►	If there is a recharacterization indicated on line 23, an explanation must be attached to the tax return.		
23	Disallowed <b>Roth</b> IRA conversions . . . . .		
24	<b>Roth</b> 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 <b>Roth</b> IRA contributions . . . . .		
28	Repayments of qualified Roth reservist distributions . . . . .		

Roth IRA Contributions After Limitations		Taxpayer	Spouse
29	<b>Roth</b> IRA contributions after limitation . . . . .		
30	Excess <b>Roth</b> IRA contributions, to Form(s) 5329, line 23 . . . . .		
<b>Note:</b> 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 <b>excess</b> contributions made to Coverdell Education Savings Accounts (ESAs) of which you are the beneficiary. . . . .		
<b>Note:</b> You do not need to report any Coverdell ESA contributions which are not excess contributions..			

► Keep for your records

Name(s) Shown on Return

James N &amp; Jann D Gartside

Your Social Security No.

282-76-4410

Owned by (check one):

☒

Taxpayer

☐

Spouse

☐

Joint

CREDITOR'S Name

**1** Date of identifiable event

Street address

**2** Amount of debt  
discharged

7,897.

City (province, country, or foreign postal code) State ZIP code

**3** Interest, if included  
in box 2

Telephone number

CREDITOR'S TIN

DEBTOR'S TIN

**4** Debt description

282-76-4410

DEBTOR'S name

James N Gartside

**5** If checked, the debtor was personally  
liable for repayment of the debt . . . ► ☐

Street address

9311 Many Flower Ln

City (province, country, or foreign postal code) State ZIP code

Jessup MD 20794-9514

Account number (see instructions)

**6** Identifiable event  
code \_\_\_\_\_**7** Fair market value  
of property

# Canceled Debt Worksheet

Canceled debt, foreclosures, repossessions, and abandonments  
► Keep for your records

2021

Name(s) Shown on Return  
James N & Jann D Gartside

Social Security No.  
282-76-4410

## Part I Debt Information

- 1 Debt description . . . . . ► Copy 1
- 2 Debt ownership. Check one:
- a ☒ Taxpayer                      b ☐ Spouse                      c ☐ Joint
- 3 Type of debt. Check one:
- a ☒ Unsecured                      b ☐ Secured
- 4 Information from Form(s) 1099-C, Cancellation of Debt

(a) Creditor's name	(b)	(c) Date canceled (Box 1)	(d) Amount (Box 2)	(e) Personally liable ? (Box 5)		(f) Fair market value (Box 7)
			Interest (Box 3)	Yes	No	
	<input type="checkbox"/>		7,897.	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
	<input type="checkbox"/>			<input type="checkbox"/>	<input type="checkbox"/>	
Total not reported on Form 1099-C . . . . .						
Adjustment to amounts on Form 1099-C . . . . .						
Totals . . . . .			7,897.			

## 5 Information from Form(s) 1099-A, Acquisition or Abandonment of Secured Property

(a) Lender's name	(b) Personally liable ? (Box 5) Yes No		(c) Date of acquisition (Box 1)	(d) Balance outstanding (Box 2)	(e) Fair market Value (Box 4)
	<input type="checkbox"/>	<input type="checkbox"/>			
	<input type="checkbox"/>	<input type="checkbox"/>			
	<input type="checkbox"/>	<input type="checkbox"/>			
Total not reported on Form 1099-A. . . . .	<input type="checkbox"/>	<input type="checkbox"/>			
Adjustment to amounts on Form 1099-A. . . . .	<input type="checkbox"/>	<input type="checkbox"/>			
Totals . . . . .					

## Part II Secured Property Information

Do not complete this part for unsecured debt.

- 6 Description of property . . . . . ► \_\_\_\_\_
- 7 **Type** of property. Check one:
- Real Property**
- a ☐ Main home                      d ☐ Automobile
- b ☐ Second home                      e ☐ Other personal property
- c ☐ Other real property
- 8 **Usage** of property. Check one:
- a ☐ Personal use                      c ☐ Used in a business                      e ☐ Rental property
- b ☐ Held for investment                      d ☐ Used in a farm                      f ☐ Other use
- 9 **Transaction type**. Check one:
- a ☐ Loan modification                      c ☐ Foreclosure                      f ☐ Short sale
- b ☐ Seller adjustment                      d ☐ Repossession                      g ☐ Voluntary conveyance
- e ☐ Abandonment                      h ☐ Other transfer

**Part III Computation of Gain or Loss from Foreclosure, Repossession, Abandonment, Short Sale, Voluntary Conveyance, or Other Transfer of Property**

Do not complete this part for unsecured debt, loan modifications, or seller adjustments.

**Acquisition information:**

- 10 Date property was acquired . . . . . ▶ \_\_\_\_\_
- 11 Cost of property including improvements . . . . . \_\_\_\_\_
- 12 If used in business, accumulated depreciation . . . . . \_\_\_\_\_
- 13 Adjusted basis of property. Subtract line 12 from line 11 . . . . . \_\_\_\_\_

**Disposition information:**

- 14 Date property was transferred . . . . . ▶ \_\_\_\_\_
- 15 If short sale, sales price . . . . . \_\_\_\_\_
- 16 Expenses of transfer, if any . . . . . \_\_\_\_\_

**Additional debt information:**

- 17 Debt balances before and after transfer of property:
- a Amount of debt immediately before transfer . . . . . \_\_\_\_\_
- b Are you personally liable for repayment of the debt? . . . . . ▶ ☐ Yes ☐ No ☐ N/A
- c If Yes, amount for which you remain personally liable after the transfer of property . . . . . \_\_\_\_\_
- If Yes, complete lines 18 through 23. If No, complete lines 24 through 26.

**If personally liable:**

- 18 Amount of debt immediately before transfer less amount for which you remain personally liable after transfer of the property . . . . . \_\_\_\_\_
- 19 Fair market value of property. If short sale, enter zero. . . . . \_\_\_\_\_
- 20 Excess. Subtract line 19 from line 18 . . . . . \_\_\_\_\_
- 21 Applicable selling price:

- a Lesser of line 18 or line 19 . . . . . \_\_\_\_\_
- b Additional proceeds received . . . . . \_\_\_\_\_
- c Total applicable selling price. Add lines 21a and 21b. . . . . \_\_\_\_\_

**Adjusted basis of property:**

- a Basis before adjustment. . . . . \_\_\_\_\_
- b Adjustment to basis . . . . . \_\_\_\_\_
- c Adjusted basis. Subtract line 22b from line 22a. . . . . \_\_\_\_\_

- 23 Gain or loss. Subtract line 22c from line 21a. . . . . \_\_\_\_\_

**If not personally liable:**

- 24 Applicable selling price:
- a Amount of debt immediately before transfer . . . . . \_\_\_\_\_
- b Additional proceeds received . . . . . \_\_\_\_\_
- c Total applicable selling price. Add lines 24a and 24b. . . . . \_\_\_\_\_

- 25 Adjusted basis of property . . . . . \_\_\_\_\_

- 26 Gain or loss. Subtract line 25 from line 24c. . . . . \_\_\_\_\_

*If main home and gain applies, also complete Part XI.*

**27 Summary of Gain or Loss:**

	Short-Term	Long-Term	Total
a Date acquired . . . . .	_____	_____	_____
b Date sold . . . . .	_____	_____	_____
c Sales price . . . . .	_____	_____	_____
d Cost basis . . . . .	_____	_____	_____
e Gain exclusion for sale of main home . . . . .	_____	_____	_____
f Nondeductible (loss) for personal assets . . . . .	_____	_____	_____
g Taxable gain or (loss) . . . . .	_____	_____	_____

**Part IV Income from Cancellation of Debt**
**28 Gross income from cancellation of debt:**

- a If unsecured debt, total amount from line 4, column (d) . . . . . 7,897.
- b If secured debt with loan modification, amount of reduction . . . . . \_\_\_\_\_
- c If secured debt with property transfer, amount from line 20 . . . . . \_\_\_\_\_
- d Total gross income . . . . . 7,897.

**29 Exceptions and exclusions:**

- a Total exceptions from Part V . . . . . \_\_\_\_\_
- b Exclusion for bankruptcy from Part VI . . . . . \_\_\_\_\_
- c Exclusion for qualified principal residence debt from Part VII . . . . . \_\_\_\_\_
- d Exclusion for insolvency from Part VIII . . . . . \_\_\_\_\_
- e Exclusion for qualified farm debt from Part IX . . . . . \_\_\_\_\_
- f Exclusion for qualified real property business debt from Part X . . . . . \_\_\_\_\_
- g Total exceptions and exclusions. . . . . \_\_\_\_\_
- 30 Taxable income from cancellation of debt. Subtract line 29g from line 28d. . . . . 7,897.

# Canceled Debt Summary

► Keep for your records

2021

Name(s) shown on return  
James N & Jann D Gartside

Social Security Number  
282-76-4410

## Part I Cancellation of Debt Included in Gross Income

(a) Schedule, Form, or Statement	(b) Gross Income	(c) Exceptions and Exclusions	(d) Taxable Income
<b>1 Other Income Statement, Line 15:</b>			
<b>a</b> Taxpayer . . . . .	7,897.		7,897.
<b>b</b> Spouse . . . . .			
<b>c</b> Total . . . . .	7,897.		7,897.
<b>2 Schedule C: Profit or Loss from Business, Line 6:</b>			
<b>3 Schedule E: Income from Rental Real Estate and Royalties, Line 3 or 4:</b>			
<b>4 Schedule F: Profit or Loss from Farming, Line 10 or 44</b>			
<b>5 Form 4835: Farm Rental Income, Line 6:</b>			
<b>6 Total . . . . .</b>	7,897.		7,897.

## Part II Tax Attributes

If you excluded canceled debt from income, you must reduce certain tax attributes by the amount excluded. Do you have any of the tax attributes described on lines 7 through 17 below? . . . . .

► ☐ Yes ☐ No ☐ N/A

If yes, complete column (b) of lines 7 through 17.

(a) Description  Adjustment factor ►	(b) Tax Attribute Amount	(c) Adjusted Tax Attribute	(d) Tax Attribute Reduction	(e) Reduced Tax Attribute Amount (b) minus (d)
<b>7</b> Net operating loss for 2021 . . . . . <b>x 1</b>				
<b>8</b> Net operating loss carryover to 2021 . . . . . <b>x 1</b>				
<b>9</b> Net capital loss for 2021 . . . . . <b>x 1</b>				
<b>10</b> Capital loss carryover to 2021 . . . . . <b>x 1</b>				
<b>11</b> Passive activity loss carryover from 2021 . . . . . <b>x 1</b>				
<b>12</b> General business credit carryover to 2021 . . . . . <b>x 3</b>				
<b>13</b> General business credit carryover from 2021 . . . . . <b>x 3</b>				
<b>14</b> Minimum tax credit available as of 1/1/2022 . . . . . <b>x 3</b>				
<b>15</b> Foreign tax credit carryover to 2021 . . . . . <b>x 3</b>				
<b>16</b> Foreign tax credit carryover from 2021 . . . . . <b>x 3</b>				
<b>17</b> Passive activity credit carryover from 2021 . . . . . <b>x 3</b>				
<b>18 Total . . . . .</b>				

**Part III Total Basis of Property Before Reduction**

In addition to the tax attributes shown in Part II, the basis of property must be reduced by the amount of canceled debt excluded. Enter the basis of property on lines 19 through 24.

**19 Qualified farm property**

Property description

Basis

Total . . . . .	

**20 Farm land**

Property description

Basis

Total . . . . .	

**21 Other farm property**

Property description

Basis

Total . . . . .	

**22 Depreciable real property used in business**

Property description

Basis

Total . . . . .	

**23 Other depreciable property**

Property description

Basis

Total . . . . .	

**24 Nondepreciable property**

Basis of principal residence . . . . .

Property description

Basis

Total . . . . .	

**Part IV Reduction of Tax Attributes**

The order in which tax attributes are reduced is shown in lines 27 through 45. You may elect to reduce the basis of depreciable property before other tax attributes (on line 32 rather than on line 40).

**25** Do you elect to reduce the basis of depreciable property before other tax attributes? . . . . ☐ Yes ☐ No ☐ N/A

Tax Attribute		Exclusion					
(a) Description	(b) Amount	(c) Bankruptcy	(d) Qualified Residence Debt	(e) Insolvency	(f) Qualified Farm Debt	(g) Qualified Real Property Business Debt	(h) Total
<b>26</b> Exclusion amounts . . . . .							
<b>Applied to reduce:</b>							
<b>27</b> Basis of principal residence . . . . .							
<b>28</b> Basis of real property (business) . . . . .							
<b>29</b> Basis of farm depreciable property . . . . .							
<b>30</b> Basis of farm land . . . . .							
<b>31</b> Basis of other farm property . . . . .							
<b>32</b> Basis of depreciable property . . . . .							
Carryovers:							
<b>33</b> Net operating loss* . . . . .							
<b>34</b> Net operating loss . . . . .							
<b>35</b> Business credit . . . . .							
<b>36</b> Business credit* . . . . .							
<b>37</b> Minimum tax credit* . . . . .							
<b>38</b> Capital loss* . . . . .							
<b>39</b> Capital loss . . . . .							
<b>40</b> Basis of depreciable property . . . . .							
<b>41</b> Basis of nondepreciable property . . . . .							
Carryovers:							
<b>42</b> Passive activity loss* . . . . .							
<b>43</b> Passive activity credit* . . . . .							
<b>44</b> Foreign tax credit . . . . .							
<b>45</b> Foreign tax credit* . . . . .							
<b>46</b> Total applied to reduce tax attributes . . . . .							

\* Carryover from 2021 to 2022

**Part V Total Basis of Property After Reduction****47 Qualified farm property**

Property description	Basis Before Reduction	Reduction	Basis After Reduction
Total . . . . .			

**48 Farm land**

Property description	Basis Before Reduction	Reduction	Basis After Reduction
Total . . . . .			

**49 Other farm property**

Property description	Basis Before Reduction	Reduction	Basis After Reduction
Total . . . . .			

**50 Depreciable real property used in business**

Property description	Basis Before Reduction	Reduction	Basis After Reduction
Total . . . . .			

**51 Other depreciable property**

Property description	Basis Before Reduction	Reduction	Basis After Reduction
Total . . . . .			

**52 Nondepreciable property**

Property description	Basis Before Reduction	Reduction	Basis After Reduction
Total . . . . .			



## 2021

Name(s) Shown on Return  
James N & Jann D Gartside

Social Security Number  
282-76-4410

	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	<b>Totals</b> Lines 1 through 7 . . . . .
9	2021 extensions . . . . .

## Local

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

**20 Total Tax Payments for 2021 . . . . .**

## ID

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) . . . . .	

MD

**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 James N & Jann D Gartside	Social Security Number 282-76-4410
--	---------------------------------------

**Tax Deductions**

**1 State and local taxes:**

**Optional Sales Tax Tables**

**a Available Income:**

(1) Income from Form 1040, line 7 . . . . .	189,856.
(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 . . . . .	189,856.

**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 . . . . . 11,884.00

**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). . . . . 11,884.00

**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 . . . . . \_\_\_\_\_

<b>b</b>	Real estate taxes paid on principal residence entered on Home Mortgage Int. Wks . . .	7,346.00
<b>c</b>	Real estate taxes paid on additional homes or land . . . . .	
	Personal portion of real estate taxes from Schedule E Worksheet for:	
<b>d</b>	Principal residence . . . . .	
<b>e</b>	Vacation home . . . . .	
<b>f</b>	Less real estate taxes deducted on Form 8829 . . . . .	
<b>g</b>	Foreign real property taxes included in lines 2a-2f above . . . . .	
<b>h</b>	Add lines 2a through 2f, less line 2g (to Schedule A, line 5b) . . . . .	7,346.00
<b>3</b>	<b>State and local personal property taxes:</b>	
<b>a</b>	Auto registration fees based on the value of the vehicle.	
	2020 Amount	Enter 2021 description:
	_____	_____
	_____	_____
	_____	_____
<b>b</b>	Non-business portion of personal property taxes from Car & Truck Exp Wks . . . . .	
<b>c</b>	Other personal property taxes . . . . .	
<b>d</b>	Add lines 3a through 3c (to Schedule A, line 5c) . . . . .	
<b>4</b>	<b>Other taxes:</b>	
<b>a</b>	Other taxes from Schedule(s) K-1 . . . . .	
<b>b</b>	Foreign taxes from interest and dividends . . . . .	
<b>c</b>	Foreign taxes from Schedule(s) K-1 . . . . .	
<b>d</b>	Other foreign taxes (not used to claim a foreign tax credit) . . . . .	
<b>e</b>	Other taxes.	
	2020 Amount	Enter 2021 description:
	_____	_____
	_____	_____
	_____	_____
<b>f</b>	Foreign real property taxes included in lines 4a-4e above . . . . .	
<b>g</b>	Add lines 4a through 4e, less line 4f (to Schedule A, line 6) . . . . .	

**Interest Deductions**

<b>5</b>	<b>Home mortgage interest and points reported on Form 1098:</b>	
<b>a</b>	Mortgage interest and points from the Home Mortgage Interest Worksheet . . . . .	17,965.71
<b>b</b>	Qualified mortgage interest from Schedule E Worksheet . . . . .	
<b>c</b>	Less home mortgage interest/points deducted on Form 8829 . . . . .	
<b>d</b>	Less home mortgage interest from Form 8396, line 3 . . . . .	
<b>e</b>	Add lines 5a through 5d (to Sch A, line 8a) or line A2 from above . . . . .	17,965.71
<b>6</b>	<b>Home mortgage interest not reported on Form 1098:</b>	
<b>a</b>	Mortgage interest from the Home Mortgage Interest Worksheet . . . . .	
<b>b</b>	Less home mortgage interest deducted on Form 8829 . . . . .	
<b>c</b>	Add lines 6a and 6b (to Sch A, line 8b) or line B2 from above . . . . .	
<b>7</b>	<b>Points not reported on Form 1098:</b>	
<b>a</b>	Amortizable points from the Home Mortgage Interest Worksheet . . . . .	
<b>b</b>	Other points not on Form 1098 from the Home Mortgage Interest Worksheet . . . . .	
<b>c</b>	Less points deducted on Form 8829 . . . . .	
<b>d</b>	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  
James N & Jann D Gartside

Social Security Number  
282-76-4410

**State and Local Income Taxes**

<b>State income taxes:</b>		
1 State income tax withheld . . . . .	1	11,134.
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	750.
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	
<b>Local income taxes:</b>		
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	
<b>Other:</b>		
17	17	
18 <b>Total</b> Add lines 1 through 17 . . . . .	18	11,884.
19 State and local refund allocated to 2021 . . . . .	19	
20 Nondeductible state income tax from line 28 . . . . .	20	
21 <b>Total reductions</b> Add lines 19 and 20. . . . .	21	
22 <b>Total state and local income tax deduction</b> Line 18 less line 21 . . . . .	22	11,884.

**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	

**Schedule A**  
**Lines 6 and 10-13**

**Home Mortgage Interest Worksheet**

**2021**

► Keep for your records

Name(s) Shown on Return James N & Jann D Gartside	Social Security Number 282-76-4410
--	---------------------------------------

**Note:** Use this worksheet to report home mortgage interest you paid on your main home or second home.  
Enter mortgage interest you paid for business property other than a home office on the appropriate schedule or form for the business activity (Schedule C, Schedule E, etc.).

**Mortgage Lender Info:**

- 1 a Recipient's/lender's name . . . . . Wells Fargo Bank, N.A.  
b Is this property your main home, second home, or other? Main home  
2 a Was the mortgage interest reported to you on Form 1098? . . . . . Yes ☒ No ☐  
b Mortgage interest paid on your main home or second home in 2021 . . . . . 4,832.55  
c Check this box if Box 7 is checked on Form 1098 ☐  
d Is this loan secured by a residence of yours? Yes ☒ No ☐  
3 Outstanding mortgage principal . . . . . 65,579.30  
4 Mortgage origination date . . . . . 04/04/2006  
5 a Did your home loan close after December 31, 2006? Yes ☐ No ☒  
b Mortgage insurance premiums . . . . .  
6 Mortgage acquisition date . . . . .  
7 a Points paid to buy or improve your **main** home in 2021 . . . . .  
b Check if points were reported to you on Form 1098 ☐  
c Check if points were reported on the HUD-1 loan closing statement, or  
my name is not listed first on Form 1098 ☐  
Computed points reported on Form 1098 ☐  
Computed points not reported on Form 1098 ☐  
8 Property taxes . . . . .  
9 Check this box if you refinanced your loan with a different lender, paid off this loan,  
or sold the property ☐  
10 Did you pay points to this lender which must be spread over the life of the loan, for example:  
points you paid on your second home, on a home equity loan, or when you refinanced,  
enter the following . . . . . Yes ☐ No ☐  
a Total points originally paid on a loan for which the points must be amortized . . . . .  
b Length of loan (years) . . . . .  
c Points deducted in prior years for this loan . . . . .  
d Amortized points allowable this year . . . . .  
e Amortizable points deducted this year (to Tax and Interest Deduction Wkst., line 7a)\* . . . . .  
\* As adjusted by the Home Mortgage Interest Limitation Smart Worksheet below, if applicable

**Uncommon Situations:**

- 11 Were you and someone else liable for this mortgage and the **other person** received the  
Form 1098, enter the other person's name and address . . . . . Yes ☐ No ☒  
Name . . . . .  
Address . . . . .  
City State ZIP  
12 Did you buy your home from the recipient and did **NOT** receive a Form 1098, enter the  
recipient's identifying number and address . . . . . Yes ☐ No ☒  
Recipient's SSN . . . . . -OR- Recipient's EIN . . . . .  
Recipient's address . . . . .  
City State ZIP  
13 Did you pay more mortgage interest than what is shown on Form 1098 . . . . . Yes ☐ No ☐  
**QuickZoom** to attach a statement to your return explaining the difference. . . . .

Name(s) Shown on Return James N & Jann D Gartside	Social Security Number 282-76-4410
--	---------------------------------------

**Note:** Use this worksheet to report home mortgage interest you paid on your main home or second home.  
Enter mortgage interest you paid for business property other than a home office on the appropriate schedule or form for the business activity (Schedule C, Schedule E, etc.).

**Mortgage Lender Info:**

- 1 a Recipient's/lender's name . . . . . RUSHMORE LOAN MANAGEMENT SERVICES LLC  
b Is this property your main home, second home, or other? Main home  
2 a Was the mortgage interest reported to you on Form 1098? . . . . . Yes ☒ No ☐  
b Mortgage interest paid on your main home or second home in 2021 . . . . . 13,133.16  
c Check this box if Box 7 is checked on Form 1098 ☐  
d Is this loan secured by a residence of yours? Yes ☒ No ☐  
3 Outstanding mortgage principal . . . . . 274,597.68  
4 Mortgage origination date . . . . . 05/10/2005  
5 a Did your home loan close after December 31, 2006? Yes ☐ No ☒  
b Mortgage insurance premiums . . . . . 0.00  
6 Mortgage acquisition date . . . . .  
7 a Points paid to buy or improve your **main** home in 2021 . . . . .  
b Check if points were reported to you on Form 1098 . . . . . ☐  
c Check if points were reported on the HUD-1 loan closing statement, or  
my name is not listed first on Form 1098 . . . . . ☐  
Computed points reported on Form 1098 . . . . . ☐  
Computed points not reported on Form 1098 . . . . . ☐  
8 Property taxes . . . . . 7,346.00  
9 Check this box if you refinanced your loan with a different lender, paid off this loan,  
or sold the property . . . . . ☐  
10 Did you pay points to this lender which must be spread over the life of the loan, for example:  
points you paid on your second home, on a home equity loan, or when you refinanced,  
enter the following . . . . . Yes ☐ No ☒  
a Total points originally paid on a loan for which the points must be amortized . . . . .  
b Length of loan (years) . . . . .  
c Points deducted in prior years for this loan . . . . .  
d Amortized points allowable this year . . . . .  
e Amortizable points deducted this year (to Tax and Interest Deduction Wkst., line 7a)\* . . . . .  
\* As adjusted by the Home Mortgage Interest Limitation Smart Worksheet below, if applicable

**Uncommon Situations:**

- 11 Were you and someone else liable for this mortgage and the **other person** received the  
Form 1098, enter the other person's name and address . . . . . Yes ☐ No ☒  
Name . . . . .  
Address . . . . .  
City State ZIP  
12 Did you buy your home from the recipient and did **NOT** receive a Form 1098, enter the  
recipient's identifying number and address . . . . . Yes ☐ No ☒  
Recipient's SSN . . . . . -OR- Recipient's EIN . . . . .  
Recipient's address . . . . .  
City State ZIP  
13 Did you pay more mortgage interest than what is shown on Form 1098 . . . . . Yes ☐ No ☐  
**QuickZoom** to attach a statement to your return explaining the difference. . . . .

## Schedule A

## Deductible Home Mortgage Interest Worksheet

2021

Name(s) Shown on Return  
James N & Jann D Gartside

Social Security Number  
282-76-4410

## Part 1 - Home Mortgage Loan Information

	Loan 1	Loan 2	Loan 3	Loan 4	Loan 5
Interest paid in 2021 . . . . .	13,133.				
Points paid in 2021 on 1098 . . . . .					
Points paid in 2021 not on 1098 . . . . .					
Mortgage origination date	05/10/2005				
Months loan outstanding . . . . .	12				
Principal paid on loan in 2021 . . . . .					
Were all proceeds of this loan used to buy, build or substantially improve the taxpayer's home that secures the loan? . . . . .	Yes <input checked="" 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"/>
Was the mortgage interest reported to you on form 1098? . . . . .	Yes <input checked="" 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"/>

## Home Debt Originating after December 15, 2017

Beginning of year balance . . . . .					
Borrowed in 2021 . . . . .					
Home equity debt . . . . .					
Principal applied . . . . .					
Ending balance . . . . .					
Enter amount of debt <b>used</b> to buy, build or substantially improve the home . . . . .					
Average balance . . . . .					

## Home Debt Originating after October 13, 1987 and on or before December 15, 2017

Beginning of year balance . . . . .	274,598.				
Home equity debt . . . . .					
Principal applied . . . . .					
Ending balance . . . . .	274,598.				
Home equity debt . . . . .					
Enter amount of debt <b>used</b> to buy, build or substantially improve the home . . . . .	274,598.				
Average balance . . . . .	274,598.				

## Home Debt Originating before October 14, 1987 (Grandfathered Debt)

Beginning of year balance . . . . .					
Principal applied . . . . .					
Ending balance . . . . .					
Enter amount of debt <b>used</b> to buy, build or substantially improve the home * . . . . .					
* Per Pub. 936, all interest from grandfathered debt is deductible. The program will automatically treat the entire amount of debt as being used to buy, build or substantially improve the home					
Average balance . . . . .					

# Deductible Home Mortgage Interest Worksheet

► Keep for your records

2021

Page 2

## Part 1 – Qualified Loan Limit

<b>Qualified loans acquired prior to October 14, 1987</b>		
1 Average balance of debt acquired prior to October 14, 1987 (grandfathered debt)	1	
<b>Qualified loans acquired after October 13, 1987 and before December 16, 2017</b>		
2 Average balance of debt acquired after October 13, 1987 and before December 16, 2017 . . . . .	2	274,598.
3 Enter \$1,000,000 (\$500,000 if married filing separately) . . . . .	3	1,000,000.
4 Enter larger of the amount on line 1 or the amount on line 3. . . . .	4	1,000,000.
5 Add the amounts on lines 1 and 2. Enter the total here . . . . .	5	274,598.
6 Enter the smaller of the amount on line 4 or the amount on line 5. . . . .	6	274,598.
<b>Qualified loans acquired after December 15, 2017</b>		
7 Average balance of debt acquired after December 15, 2017 . . . . .	7	
8 Enter \$750,000 (\$375,000 if married filing separately) . . . . .	8	750,000.
9 Enter larger of the amount on line 6 and the amount on line 8. . . . .	9	750,000.
10 Add the amounts on lines 6 and 7. Enter the total here. . . . .	10	274,598.
<b>Total qualified loans</b>		
11 Enter the smaller of line 9 or line 10. This is your qualified loan limit . . . . .	11	274,598.

## Part 2 – Deductible Home Mortgage Interest

12 Enter the total of the average balances of all mortgages from lines 1, 2 and 7 on all qualified homes. See the line 12 instructions . . . . .	12	274,598.
13 Interest from loans excluded from limitation worksheet reported on 1098 subject to limitation . . . . .	13	
14 Total amount of interest that you paid on the loans from line 12 reported on form 1098. . . . .	14	13,133.
15 Interest from loans excluded from limitation worksheet not reported on 1098 subject to limitation . . . . .	15	
16 Total amount of interest that you paid on the loans from line 12 not reported on form 1098. . . . .	16	
17 Divide line 11 by line 12. . . . .	17	1.000000
18 Multiply line 13 by the decimal amount on line 15. Enter the result. . . . .	18	13,133.
19 Interest from loans excluded from limitation worksheet reported on 1098 not subject to limitation . . . . .	19	4,833.
20 <b>Add lines 16 and 17. This is deductible home mortgage interest for loans reported on form 1098.</b> Enter this amount on Schedule A line 8a . . . . .	20	17,966.
21 Multiply line 14 by the decimal amount on line 15. Enter the result. . . . .	21	
22 Interest from loans excluded from limitation worksheet not reported on 1098 not subject to limitation . . . . .	22	
23 <b>Add lines 19 and 20. This is deductible home mortgage interest for loans not reported on form 1098.</b> Enter this amount on Schedule A line 8b . . . . .	23	
24 Subtract line 18 from line 13 . . . . .	24	0.
25 Subtract line 21 from line 14 . . . . .	25	
26 Add lines 22 and 23. <b>This is not home mortgage interest</b> . . . . .	26	0.



## 2021

- Keep for your records

Name(s) Shown on Return James N & Jann D Gartside	Social Security Number 282-76-4410
--	---------------------------------------

## Cash Contributions

[illegible]

# Charitable Deduction Limits Worksheet For Current Year Contributions

2021

► Keep for your records

Name(s) Shown on Return James N & Jann D Gartside	Social Security Number 282-76-4410
--	---------------------------------------

## 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	15,485.

## 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	189,856.
---	--	---	----------

### 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	113,914.
10	<b>Deductible amount.</b> Enter the smaller of line 7 or line 9. . . . .	10	15,485.
11	Carryover. Subtract line 10 from line 7. . . . .	11	0.

### 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	<b>Deductible amount.</b> 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	<b>Deductible amount.</b> 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	<b>Deductible amount.</b> 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)

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

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

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

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

**G Deduction for the year**

<b>43</b>	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.	<b>43</b>	15,485.	
<b>44</b>	Carryover to next year. Add lines 11, 15, 22, 28 and 37	<b>44</b>		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 James N & Jann D Gartside	Social Security Number 282-76-4410
--	---------------------------------------

**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	0.

**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	189,856.
		Percentage of line 8
a 60% AGI limit to line 9 . . . . .	113,914.	Less 15,485.
b 50% AGI limit to line 12 . . . . .	94,928.	Less 15,485.
c 30% AGI limit, Section C to line 19 . . . . .	56,957.	Less 0.
d 30% AGI limit, Section D to line 26 . . . . .	56,957.	Less 0.
e 20% AGI limit to line 35 . . . . .	37,971.	Less 0.

**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 <b>Deductible amount.</b> 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 <b>Deductible amount.</b> 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 <b>Deductible amount.</b> 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 <b>Deductible amount.</b> 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	<b>Deductible amount.</b> 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	<b>Deductible amount.</b> 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.

# Charitable Contributions Summary

► Keep for your records

2021

Name(s) Shown on Return James N & Jann D Gartside	Social Security Number 282-76-4410
--	---------------------------------------

## Part I Cash Contributions Summary

Name of Charitable Organization	(a) Total	(b) 60% Limit	(c) 30% Limit	(d) 100% Limit
The Church of Jesus Christ of Latt	15,485.	15,485.		
Totals:	15,485.	15,485.		

## Part II Non-Cash Contributions Summary

Name of Charitable Organization	Total (a) Total	Other Property (b) 50% Limit	Capital Gain Property (c) 30% Limit	(d) 30% Limit	(e) 20% Limit
Totals:					

## Part III Contribution Carryovers to 2022

	Total (a) Total	Cash and Other Non-Capital Gain Property (b) 100% Limit	(c) 60% Limit	(d) 50% Limit	(e) 30% Limit	Capital Gain Property (f) 30% Limit	(g) 20% Limit
1 2021 contributions .	15,485.		15,485.				
2 2021 contributions allowed	15,485.		15,485.				
3 Carryovers from:							
a 2020 tax year . . .	0.	N/A	0.				
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					

## Part IV Special Situations in Your Return for Current Year Donations

- Was the **entire interest** given for all property donated to all charities? ☒ Yes ☐ No
- Were **restrictions** attached to any charities' right to use or dispose of any property donated to any charity? ☐ Yes ☒ No
- 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? ☐ Yes ☒ No
- Was any charity other than a 60%/50% charity? ☐ Yes ☒ No

**Schedule A**  
**Lines 16**

**Miscellaneous Itemized Deductions Worksheet**

**2021**

► Keep for your records

Name(s) Shown on Return  
James N & Jann D Gartside

Social Security Number  
282-76-4410

**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	
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	

**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 James N & Jann D Gartside	Social Security Number 282-76-4410
--	---------------------------------------

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

1	Is your <b>earned income*</b> more than \$750? <input type="checkbox"/> <b>Yes.</b> Add \$350 to your earned income. Enter the total <input type="checkbox"/> <b>No.</b> Enter \$1,100		1	
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		2	25,100.
3	<b>Standard deduction.</b>			
3 a	Enter the <b>smaller</b> of line 1 or line 2. If born after January 1, 1956, and not blind, <b>stop here</b> and enter this amount on Form 1040 or 1040-SR, line 12. Otherwise, go to line 3b . . . . .		3 a	
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 b	
3 c	Add lines 3a and 3b. Enter the total here and on Form 1040 or 1040-SR, line 12 . . . .		3 c	

**\*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

James N &amp; Jann D Gartside

Social Security Number

282-76-4410

**Part I – Earned Income Credit Worksheet Computation**

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

**Part II – Form 2441 and Standard Deduction Worksheet Computations**

<b>5</b> Net self-employment earnings (line 4 above) . . . . .			
<b>6</b> Wages, salaries, and tips less distributions from nonqualified or section 457 plans, etc . . . . .	181,959.		181,959.
<b>7 a</b> Taxable employer-provided adoption benefits . . . . .			
<b>b</b> Foreign earned income exclusion . . . . .			
<b>8</b> Add lines 5 through 7b. To Form 2441, lines 18 and 19 . . . . .	181,959.		181,959.
<b>9 a</b> Taxable dependent care benefits . . . . .			
<b>b</b> Nontaxable combat pay . . . . .			
<b>10</b> Add lines 8, 9a & 9b. To Form 2441, lines 4 and 5 . . . . .	181,959.		181,959.
<b>11</b> Scholarship or fellowship income not on W-2 . . . . .			
<b>12</b> SE exempt earnings less nontaxable income . . . . .			
<b>13</b> Distributions from nonqualified/Sec. 457 plans . . . . .			
<b>14</b> Add lines 5, 6, 7a, 9a and 11 through 13. To Standard Deduction Worksheet . . . . .	181,959.		181,959.

**Part III – IRA Deduction Worksheet Computation**

<b>15</b> Net self-employment income or (loss) . . . . .			
<b>16</b> Wages, salaries, tips, etc . . . . .	181,959.		181,959.
<b>17</b> Net self-employment loss . . . . .			
<b>18</b> Alimony received . . . . .			
<b>19</b> Nontaxable combat pay . . . . .			
<b>20</b> Foreign earned income exclusion . . . . .			
<b>21</b> Keogh, SEP or SIMPLE deduction . . . . .			
<b>22</b> Combine lines 15 through 21. To IRA Wks, ln 2. . . . .	181,959.		181,959.

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

<b>23</b> Self-employed, church and statutory employees . . . . .			
<b>24</b> Wages, salaries, tips, etc . . . . .	181,959.		181,959.
<b>25</b> Nontaxable combat pay . . . . .			
<b>26</b> Combine lines 23 through 25. To Schedule 8812, line 6a & Line 14 Wks, line 2. . . . .	181,959.		181,959.

► Keep for your records

Name(s) Shown on Return

James N &amp; Jann D Gartside

Social Security Number

282-76-4410

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

**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	<b>Net gains from property held for investment.</b> . . . . .	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	<b>Net capital gains from property held for investment.</b> . . . . .	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 <b>nonpassive</b> trade or business <b>without</b> material participation . . . . .	15	
16	Other investment expenses:	16 a	
a	-----	b	
b	-----	c	
c	-----	d	
d	-----		
17	<b>Total investment expenses.</b> 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	<b>Investment interest expense.</b> . . . . .	20	

**Form 1040**  
**Line 27**

**Earned Income Credit Worksheet**

**2021**

► Keep for your records

Name(s) Shown on Return

James N & Jann D Gartside

Social Security Number

282-76-4410

**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. . . . . ►

<b>1</b>	Enter the amount from Form 1040 line 1 less amounts considered <b>not</b> earned for EIC purposes . . . . .	<b>1</b>	181,959.
<b>2</b>	Adjustments to line 1 amount:		
<b>a</b>	Income reported as wages <b>and</b> as self-employment income. . . . .	<b>2 a</b>	
<b>b</b>	Other income entered as wages that is not considered earned income . . . . .	<b>b</b>	
<b>c</b>	Distributions from section 457 and other nonqualified plans reported on W-2 . . . . .	<b>c</b>	
<b>3</b>	Subtract lines 2a, 2b and 2c from line 1 . . . . .	<b>3</b>	181,959.
<b>4 a</b>	Taxpayer's nontaxable combat pay election for EIC	<b>4 a</b>	
<b>b</b>	Spouse's nontaxable combat pay election for EIC	<b>b</b>	
<b>c</b>	Total nontaxable combat pay election . . . . .	<b>4 c</b>	
<b>5</b>	If you were self-employed <b>or</b> used Schedule C as a statutory employee, enter the amount from the Earned Income Worksheet, line 4 . . . . .	<b>5</b>	
<b>6</b>	Medicaid Waiver Payments reported as nontaxable . . . . .	<b>6</b>	
<b>7</b>	<b>Earned income.</b> Add lines 3, 4, 5, and 6 . . . . .	<b>7</b>	181,959.
<b>8</b>	Enter the credit, from the <b>EIC Table</b> , for the amount on line 7. Be sure to use the correct column for filing status and number of children. . . . .	<b>8</b>	0.
	If line 8 is zero, <b>stop</b> . You <b>cannot</b> take the credit. Enter "No" on the dotted line next to Form 1040, line 27.		
<b>9</b>	Enter your <b>AGI</b> from Form 1040, line 11 . . . . .	<b>9</b>	
<b>10</b>	If you have: <ul style="list-style-type: none"> <li>• No qualifying children, is the amount on line 9 less than \$11,650 (\$17,600 if married filing jointly)?</li> <li>• 1 or more qualifying children, is the amount on line 9 less than \$19,550 (\$25,500 if married filing jointly)?</li> </ul>		
	<input checked="" type="checkbox"/> <b>Yes.</b> Go to line 11 now.		
	<input type="checkbox"/> <b>No.</b> Enter the credit, from the <b>EIC Table</b> , for the amount on line 9. Be sure to use the correct column for filing status and number of children . . . . .	<b>10</b>	
<b>11</b>	<b>Earned income credit.</b> <ul style="list-style-type: none"> <li>• If 'Yes' on line 10, enter the amount from line 8</li> <li>• If 'No' on line 10, enter the <b>smaller</b> of line 8 or line 10 . . . . .</li> </ul>	<b>11</b>	

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"/>	<b>Yes</b>	<input type="checkbox"/>	<b>No</b>
Disqualified from Earned Income Credit. . . . .	<input checked="" type="checkbox"/>	<b>Yes</b>	<input type="checkbox"/>	<b>No</b>

---

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

---

# Schedule SE Adjustments Worksheet

2021

► Keep for your records

Name(s) Shown on Return James N & Jann D Gartside	Social Security Number 282-76-4410
--	---------------------------------------

	(a) Taxpayer	(b) Spouse
<b>QuickZoom</b> to the <b>Long Schedule SE</b> . . . . . ►	<input checked="" type="checkbox"/>	<input type="checkbox"/>
<b>A</b> Approved Form 4029. Exempt from SE tax on all income . . . . .	<input type="checkbox"/>	<input type="checkbox"/>
<b>B</b> Chapter 11 bankruptcy <b>net</b> profit or loss for Schedule SE, line 3 . . .		
<b>C</b> <b>QuickZoom</b> to the Explanation statement for any adjustment to SE income/loss shown on a partnership K-1. (See Help). . . . .		
<b>Part I Farm Profit or (Loss)</b> 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 <b>Total for Schedule SE, line 1</b> . . . . .		
6 Conservation Reserve Program payments not subject to self-employment tax reported on:		
<b>a</b> Schedule F, line 4b . . . . .		
<b>b</b> Schedule K-1 (Form 1065), box 20, code AH . . . . .		
<b>c</b> Total CRP payments not subject to SE tax . . . . .		
<b>Part II Nonfarm Profit or (Loss)</b> Schedule SE, line 2		
1 <b>a</b> Total Schedules C . . . . .		
<b>b</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 <b>a</b> Clergy Form W-2 wages . . . . .		
<b>b</b> Clergy housing allowance . . . . .		
<b>c</b> Less clergy business deductions . . . . .		
<b>d</b> <b>QuickZoom</b> 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 <b>Total for Schedule SE, line 2</b> . . . . .		
9 Exempt Notary Public income for Schedule SE, line 3 (See Help). . .		
<b>Part III Farm Optional Method</b> 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 <b>Total</b> gross income for Farm Optional Method . . . . .		
<b>Part IV Nonfarm Optional Method</b> 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 <b>Total</b> gross income for Nonfarm Optional Method . . . . .		

Name(s) Shown on Return

James N &amp; Jann D Gartside

Social Security Number

282-76-4410

**Part I Information from Form(s) 1098-E, Student Loan Interest Statement**

(a) Lender's name	(b) Borrower (Taxpayer, Spouse)	(c) Borrower's social security number	(d) Prior Year Student Loan Interest	(e) Student loan interest (Box 1)
<i>Additional fields for use by Step-by-Step and Import only (See help)</i>				
<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>				
<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>				
<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>				
Total student loan interest. . . . .				
Less total student loan interest used for QTP (Section 529 plan) . . . . .				
Total adjusted student loan interest . . . . .				

**Part II Computation of Student Loan Interest Deduction**

<b>1</b> Enter the total interest you paid in 2021 on qualified student loans . . . . . (see Form 1040 instructions).	<b>1</b>	
<b>2</b> Enter the <b>smaller</b> of line 1 or \$2,500. . . . .	<b>2</b>	
<b>3</b> Modified AGI . . . . . <b>Note:</b> If line 3 is \$85,000 or more if single, head of household, or qualifying widow(er) or \$170,000 or more if married filing jointly, <b>stop here</b> . You <b>cannot</b> take the deduction.	<b>3</b>	189,856.
<b>4</b> Enter: \$70,000 if single, head of household, or qualifying widow(er); \$140,000 if married filing jointly. . . . .	<b>4</b>	
<b>5</b> Subtract line 4 from line 3. If zero or less, enter -0- here and on line 7, skip line 6, and go on to line 8 . . . . .	<b>5</b>	
<b>6</b> Divide line 5 by \$15,000 or \$30,000 if married filing jointly. Enter the result as a decimal (rounded to at least three places) . . . . .	<b>6</b>	
<b>7</b> Multiply line 2 by line 6 . . . . .	<b>7</b>	
<b>8</b> <b>Student loan interest deduction.</b> Subtract line 7 from line 2. Enter the result here and on Form 1040, Sch 1, line 21. <b>Do not</b> include this amount in figuring any other deduction on your return (such as on Schedule A, C, E, etc.) . . . . .	<b>8</b>	

\* **Modified AGI** is the amount from Form 1040, line 9, increased by any excludable income from Puerto Rico, or of bona fide residents of American Samoa, Guam, or the Commonwealth of the Northern Mariana Islands, and foreign earned income/housing exclusion, and decreased by amounts on not Schedule 1 (Form 1040), lines 11 through 20, 23, 25, and any write-in amount next to line 26, including the foreign housing deduction on line A of the Other Adjustments to Income Smart Worksheet.

**Schedule 1**  
**Line 10**

**Educator Expenses Worksheet**

**2021**

► Keep for your records

Name(s) Shown on Return

James N & Jann D Gartside

Social Security Number

282-76-4410

**Caution:** Do not enter the same educator expenses on Schedule A or Form 2106. The program will automatically transfer remaining educator expenses to the Miscellaneous Itemized Deductions Worksheet.

	Taxpayer	Spouse
<b>1</b> Qualified educator expenses . . . . .		
<b>2</b> Non-taxable Coverdell ESA distributions . . . . .		
<b>3</b> Non-taxable qualified tuition program distributions . . . . .		
<b>4</b> Subtract lines 2 and 3 from line 1. . . . .		
<b>5</b> Qualified educator expenses from line 4. . . . .		
<b>6</b> Excludable interest on series EE and I U.S. savings bonds issued after 1989 from Form 8815, line 14. . . . .		
<b>7</b> Subtract line 6 from line 5. . . . .		
<b>8</b> Educator expenses deduction. Report this amount on Form 1040 Schedule 1, line 10 (see Help) . . . . .		
<b>9</b> Subtract line 8 from line 1. This amount transfers to the Miscellaneous Itemized Deductions Worksheet, line 2 when the box on line 10 is <b>not</b> checked . . . . .		
<b>10</b> Check the box if you do <b>NOT</b> want to transfer excess educator expenses to Schedule A, Miscellaneous Itemized Deductions Worksheet. . . . . ►		<input type="checkbox"/>

**Note:** Excess educator expenses are no longer deductible as a federal miscellaneous itemized deduction. They may be deductible for states, however, that do not conform to this federal change.



# Education Tuition and Fees Summary

2021

► Keep for your records

Name(s) Shown on Return James N & Jann D Gartside	Your Social Security No. 282-76-4410
--	---

## Part I - Qualified Education Expense Summary

(a) Student's name First Name _____ MI _____ Last Name _____ Suffix _____ Social Security Number _____	(b) Qualified Education Expenses	(c) Qualified for:  Yes No	(d) Elected Credit if  manual	(e) Elected Credit if  automatic
		Amer Opp Cr . ► <input type="checkbox"/> <input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		Lifetime Cr . . . ► <input type="checkbox"/> <input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		Reserved . . . ► <input type="checkbox"/> <input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		Total Qualified Expenses		
		Amer Opp Cr . ► <input type="checkbox"/> <input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		Lifetime Cr . . . ► <input type="checkbox"/> <input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		Reserved . . . ► <input type="checkbox"/> <input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		Total Qualified Expenses		
		Amer Opp Cr . ► <input type="checkbox"/> <input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		Lifetime Cr . . . ► <input type="checkbox"/> <input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		Reserved . . . ► <input type="checkbox"/> <input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		Total Qualified Expenses		
Total qualified expenses . . . . .		American Opportunity Credit		
		Lifetime Learning Credit		

## Part II - Optimize Education Expenses for the Lowest Tax

### Relaunch Optimizer

- Launch OPTIMIZER** - Check to launch Automatic Education Expense Optimizer now . . . . . ► ☐
- Automatic** - Check to use the choices calculated in Part I, column (e) above . . . . . ► ☒
- or
- Manual** - Check to use the choices you entered in Part I, column (d) above . . . . . ► ☐

## Part III - Summary of Credits

Reserved		
1	Reserved . . . . .	1 <input type="text"/>
2	Reserved . . . . .	2 <input type="text"/>
3	Reserved . . . . .	3 <input type="text"/>
4	Reserved . . . . .	4 <input type="text"/>
American Opportunity, Lifetime Learning Credits Summary		
1	Tentative American Opportunity Credit . . . . .	1 <input type="text"/>
2	Tentative Lifetime Learning Credit . . . . .	2 <input type="text"/>
3	Total Education Credits (after limitations) . . . . .	3 <input type="text"/> 0.

Use a separate worksheet for each casualty or theft event.

► Keep for your records

Name(s) shown on return

James N &amp; Jann D Gartside

Social Security No.

282-76-4410

**Part I Casualty or Theft Event Information**

- 1 Description of this casualty or theft event . . . . .► \_\_\_\_\_
- 2 Date of casualty or theft event ► \_\_\_\_\_
- 3 Use of property, check one if not a Ponzi loss (line 5c):
- a Personal (includes home office deducted under simplified method, see tax help) . . . . .► ☐
- b Business, employment, or income-producing . . . . .► ☐
- 4 If box 3a is checked, check one:
- a This event qualifies as a Hurricane Harvey or Tropical Storm Harvey Disaster . . . . .► ☐
- b This event qualifies as a Hurricane Irma Disaster . . . . .► ☐
- c This event qualifies as a Hurricane Maria Disaster . . . . .► ☐
- d This event qualifies as a **2017** California Wildfire Disaster (01/01/2017-01/18/2018) . . . . .► ☐
- e This event is a qualified federally declared major disaster . . . . .► ☐
- f This event is a federally declared disaster (not "qualified") . . . . .► ☐
- g This event qualifies as a **2016** federally declared disaster area . . . . .► ☐
- h This event **does not** qualify as a federally declared disaster . . . . .► ☐
- i Enter the FEMA disaster decl. number if any line 4a-g is checked. Enter the four-digit number only. If the FEMA disaster decl. number begins with DR, enter it here . . . . .► \_\_\_\_\_
- j If the FEMA disaster decl. number begins with EM instead of DR, enter it here . . . . .► \_\_\_\_\_
- 5 If box 3b is checked, check one:
- a Check if the property was used in a passive activity . . . . .► ☐
- b Check if the property was **not** used in a passive activity . . . . .► ☐
- c Check if this is a Rev Proc 2009-20 Ponzi-Type loss . . . . .► ☐
- 6 Worksheet Copy Number . . . . . 1

**Part II Property Information for All Properties Damaged or Stolen in the Casualty or Theft Event**

- a **Description** including type of property . . .► \_\_\_\_\_
- b For personal use property, enter the address, city, state and ZIP code  
\_\_\_\_\_
- c Date acquired . . . . .► \_\_\_\_\_ d Cost or other basis . . .► \_\_\_\_\_
- e Insurance or other reimbursement . . . . .► \_\_\_\_\_
- f FMV before event . . . . .► \_\_\_\_\_ g FMV after event . . .► \_\_\_\_\_
- h Was this a total loss ? Yes . . .► ☐ No . . .► ☐
- i If **personal** use, is this a collectible ? Yes . . .► ☐ No . . .► ☐
- j If **business** use, check one: Business► ☐ Employ► ☐ Income . . .► ☐
- k If **home office** (standard method) enter: Sch C . . .► ☐ No Sch C► ☐ Ln 27
- a **Description** including type of property . . .► \_\_\_\_\_
- b For personal use property, enter the address, city, state and ZIP code  
\_\_\_\_\_
- c Date acquired . . . . .► \_\_\_\_\_ d Cost or other basis . . .► \_\_\_\_\_
- e Insurance or other reimbursement . . . . .► \_\_\_\_\_
- f FMV before event . . . . .► \_\_\_\_\_ g FMV after event . . .► \_\_\_\_\_
- h Was this a total loss ? Yes . . .► ☐ No . . .► ☐
- i If **personal** use, is this a collectible ? Yes . . .► ☐ No . . .► ☐
- j If **business** use, check one: Business► ☐ Employ► ☐ Income . . .► ☐
- k If **home office** (standard method) enter: Sch C . . .► ☐ No Sch C► ☐ Ln 27

**Schedule D Tax Worksheet**  
**as refigured for the**  
**Alternative Minimum Tax**

**2021**

► Keep for your records

Name(s) Shown on Return James N & Jann D Gartside		Social Security Number 282-76-4410	
	<b>(a)</b> Before Allocation of Capital Gain Excess *	<b>(b)</b> Allocation of Capital Gain Excess *	<b>(c)</b> After Allocation of Capital Gain Excess
<b>1</b> Not applicable . . . . .			
<b>2</b> Enter your total qualified dividends as refigured for the Alternative Minimum Tax (AMT):			
<b>a</b> Total qualified dividends. . . . .			
<b>b</b> Adjustment from Schedules K-1 . . . . .			
<b>c</b> Other adjustments to qualified dividends . . . . .			
<b>d</b> Total. Combine lines 2a, 2b, and 2c . . . . .		0.	0.
<b>3</b> Enter the amount from Form 4952 for AMT, line 4g. . . . .			
<b>4</b> Enter the amount from Form 4952 for AMT, line 4e. . . . .			
<b>5</b> Subtract line 4 from line 3. If zero or less, enter -0- . . . . .	0.		0.
<b>6</b> Subtract line 5 from line 2. If zero or less, enter -0- . . . . .	0.		0.
<b>7</b> Net long-term capital gain:			
<b>a</b> Enter the gain from line 15 of Schedule D as refigured for the AMT . . . . .	0.		
<b>b</b> Enter the gain from line 16 of Schedule D as refigured for the AMT . . . . .	0.		
<b>c</b> Enter the <b>smaller</b> of line 7a or line 7b . . . . .	0.		0.
<b>8</b> Enter the <b>smaller</b> of line 3 or line 4 . . . . .			
<b>9</b> Subtract line 8 from line 7c. If zero or less, enter -0- . . . . .	0.	0.	0.
<b>10</b> Add lines 6 and 9 . . . . .	0.		0.
<b>A</b> Enter the amount from Form 6251, line 6. . . . .	41,805.		
<b>B Capital gain excess.</b> Subtract line A from line 10. * . . . .	0.		
<b>11</b> Total 28% rate and unrecaptured section 1250 gain:			
<b>a</b> Enter the gain from line 18 of Schedule D as refigured for the AMT . . . . .	0.		
<b>b</b> Enter the gain from line 19 of Schedule D as refigured for the AMT . . . . .			
<b>c</b> Add lines 11a and 11b. . . . .			0.
<b>12</b> Enter the <b>smaller</b> of line 9 or line 11c . . . . .			0.
<b>13</b> Subtract line 12 from line 10. Also enter this amount on Form 6251, line 13. . . . .			0.

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

► Keep for your records

Name(s) Shown on Return

James N &amp; Jann D Gartside

Social Security Number

282-76-4410

**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	146,405.
2	Additions to income . . . . .	2	
3	Add lines 1 and 2 . . . . .	3	146,405.
4	Subtractions from income . . . . .	4	
5	Subtract line 4 from line 3. Enter on Form 6251, line 1 . . . . .	5	146,405.

**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	156,405.
2	Enter adjustments . . . . .	2	
3	Adjustment for domestic production activities deduction . . . . .	3	
4	Adjusted AMTI without ATNOLD. Add lines 1-3 . . . . .	4	156,405.
5	ATNOLD limitation. Multiply line 4 by 90%. . . . .	5	140,765.
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	<b>Smaller</b> 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	156,405.
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**

► Keep for your records

Name(s) Shown on Return James N & Jann D Gartside		Social Security Number 282-76-4410	
<b>1</b>	Enter the amount from Form 6251, line 6 . . . . .	<b>1</b>	
<b>2 a</b>	Enter the amount from your (and your spouse's if filing jointly) Form 2555, lines 45 and 50. . . . .	<b>2a</b>	
<b>b</b>	Enter the total amount of any itemized deductions or exclusions you couldn't claim because they are related to excluded income . . . . .	<b>2b</b>	
<b>c</b>	Subtract line 2b from line 2a. If zero or less, enter 0 . . . . .	<b>2c</b>	
<b>3</b>	Add line 1 and line 2c . . . . .	<b>3</b>	
<b>4</b>	<b>Tax on the amount on line 3.</b> <ul style="list-style-type: none"> <li>• If you reported capital gain distributions directly on Form 1040 or 1040-SR, line 7; <b>or</b> you reported qualified dividends on Form 1040 or 1040-SR, line 3a; <b>or</b> 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.</li> <li>• <b>All Others:</b> 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. . . . .</li> </ul>	<b>4</b>	
<b>5</b>	<b>Tax on amount on line 2c.</b> 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 . . . . .	<b>5</b>	
<b>6</b>	Subtract line 5 from line 4. Enter the result here and on Form 6251, line 7. . . . .	<b>6</b>	

# Federal Carryover Worksheet

**2021**

► Keep for your records

Name(s) Shown on Return James N & Jann D Gartside	Social Security Number 282-76-4410
--	---------------------------------------

## 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
MD			10,415.	750.		
<b>Totals . .</b>			10,415.	750.		

## 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
MD	750.

## 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
MD	10,415.	

## 2020 Locality Tax Refund Information

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

James N &amp; Jann D Gartside

282-76-4410

Other Tax and Income Information			2020	2021
1	Filing status . . . . .	1	2 MFJ	2 MFJ
2	Number of exemptions for blind or over 65 (0 - 4) . . . . .	2		
3	Itemized deductions . . . . .	3	40,792.	43,451.
4	Check box if required to itemize deductions . . . . .	4	<input type="checkbox"/>	<input type="checkbox"/>
5	Adjusted gross income . . . . .	5	182,422.	189,856.
6	Tax liability for Form 2210 or Form 2210-F . . . . .	6	21,739.	23,206.
7	Alternative minimum tax . . . . .	7		
8 a	Federal overpayment applied to next year estimated tax . . . . .	8 a		
b	Federal extension payment for 2020 return	b		

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

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



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	a	Taxpayer (Form 2555, line 46) . . . . .	25 a	
	foreign	b	Taxpayer (Form 2555, line 48) . . . . .	b	
	housing	c	Spouse (Form 2555, line 46) . . . . .	c	
	deduction:	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 . . . . .					0.
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 . . . . .					0.
b	2020 . . . . .					
c	2019 . . . . .					
d	2018 . . . . .					
e	2017 . . . . .					
28	Amount overpaid less earned income credit . . . . .					0.

## Qualified Business Income Deduction (Section 199A) carryovers

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  
James N & Jann D Gartside

Social Security Number  
282-76-4410

Part I Traditional IRA		Taxpayer	Spouse
<b>Basis and Value</b>			
1	Total basis in traditional IRAs . . . . .		
2	Year-end value on 12/31/2021 . . . . .		
3	Basis carryover as of 12/31/2021 . . . . .		
<b>Excess Contributions</b>			
4	Excess contributions as of 12/31/2020 . . . . .		
5	Carryover of excess contributions to 2022 . . . . .		
Part II Roth IRA		Taxpayer	Spouse
<b>Basis (Contribution and Conversion History)</b>			
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 . . . . .		
<b>Excess Contributions</b>			
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 <b>all</b> 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  
James N & Jann D Gartside

Social Security Number  
282-76-4410

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

# IRA Information Worksheet

► Keep for your records

2021

Page 3

Name(s) Shown on Return

James N & Jann D Gartside

Social Security Number

282-76-4410

Part VI Roth IRA Basis Adjustments		Taxpayer	Spouse
<b>Received From Former Spouse due to Divorce or Inheritance</b>			
	Cumulative regular <b>Roth</b> 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 . . . . .		
<b>Transferred To Former Spouse due to Divorce</b>			
	Cumulative regular <b>Roth</b> 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 James N & Jann D Gartside	Social Security Number 282-76-4410
--	---------------------------------------

Description	Amount
<b>Income</b>	
Wages . . . . .	181,959.
Interest income before Series EE bond exclusion . . . . .	
Dividend income . . . . .	
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 . . . . .	7,897.
Total income . . . . .	189,856.
<b>Adjustments</b>	
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 . . . . .	
<b>Modified adjusted gross income . . . . .</b>	<b>189,856.</b>

# Two-Year Comparison

2021

Name(s) Shown on Return James N & Jann D Gartside	Social Security Number
--	------------------------

Income	2020	2021	Difference	%
Wages, salaries, tips, etc . . . . .	182,422.	181,959.	-463.	-0.25
Interest and dividend income . . . . .				
State tax refund . . . . .	0.		0.	
Business income (loss) . . . . .				
Capital and other gains (losses) . . . . .				
IRA distributions . . . . .				
Pensions and annuities . . . . .				
Rents and royalties . . . . .				
Partnerships, S Corps, etc . . . . .				
Farm income (loss) . . . . .				
Social security benefits . . . . .				
Income other than the above . . . . .		7,897.	7,897.	
<b>Total Income</b> . . . . .	182,422.	189,856.	7,434.	4.08
<b>Adjustments to Income</b> . . . . .				
<b>Adjusted Gross Income</b> . . . . .	182,422.	189,856.	7,434.	4.08
<b>Itemized Deductions</b>				
Medical and dental . . . . .				
Income or sales tax . . . . .	10,415.	11,884.	1,469.	14.10
Real estate taxes . . . . .	7,324.	7,346.	22.	0.30
Personal property and other taxes . . . . .				
Interest paid . . . . .	17,256.	17,966.	710.	4.11
Gifts to charity . . . . .	13,536.	15,485.	1,949.	14.40
Casualty and theft losses . . . . .				
Miscellaneous . . . . .				
<b>Total Itemized Deductions</b> . . . . .	40,792.	43,451.	2,659.	6.52
<b>Standard or Itemized Deduction</b> . . . . .	40,792.	43,451.	2,659.	6.52
<b>Qualified Business Income Deduction</b> . . . . .				
<b>Taxable Income</b> . . . . .	141,630.	146,405.	4,775.	3.37
Income tax . . . . .	22,739.	23,706.	967.	4.25
Additional income taxes . . . . .				
Alternative minimum tax . . . . .				
<b>Total Income Taxes</b> . . . . .	22,739.	23,706.	967.	4.25
Nonbusiness credits . . . . .	1,000.	500.	-500.	-50.00
Business credits . . . . .				
<b>Total Credits</b> . . . . .	1,000.	500.	-500.	-50.00
Self-employment tax . . . . .				
Other taxes . . . . .				
<b>Total Tax After Credits</b> . . . . .	21,739.	23,206.	1,467.	6.75
Withholding . . . . .	16,201.	19,360.	3,159.	19.50
Estimated and extension payments . . . . .				
Earned income credit . . . . .				
Additional child tax credit . . . . .				
Other payments . . . . .	3,185.	2,844.	-341.	-10.71
<b>Total Payments</b> . . . . .	19,386.	22,204.	2,818.	14.54
Form 2210 penalty . . . . .				
Applied to next year's estimated tax . . . . .				
<b>Refund</b> . . . . .				
<b>Balance Due</b> . . . . .	2,353.	1,002.	-1,351.	-57.42

Current year effective tax rate . . . . . 12.22 %

**Tax Summary**  
► Keep for your records

**2021**

Name (s)

James N & Jann D Gartside

<b>Total income</b> .....	189,856.
<b>Adjustments to income</b> .....	
<b>Adjusted gross income</b> .....	189,856.
<b>Itemized/standard deduction</b> .....	43,451.
<b>Qualified business income deduction</b> .....	
<b>Taxable income</b> .....	146,405.
<b>Tentative tax</b> .....	23,706.
<b>Additional taxes</b> .....	
<b>Alternative minimum tax</b> .....	
<b>Total credits</b> .....	500.
<b>Other taxes</b> .....	
<b>Total tax</b> .....	23,206.
<b>Total payments</b> .....	22,204.
<b>Estimated tax penalty</b> .....	
<b>Amount Overpaid</b> .....	0.
<b>Refund</b> .....	0.
<b>Amount Applied to Estimate</b> .....	0.
<b>Balance due</b> .....	1,002.



# Recovery Rebate Credit Worksheet

2021

Name(s) Shown on Return  
James N & Jann D Gartside

Social Security No.  
282-76-4410

**This worksheet is used to compute the allowed recovery rebate credit for line 30 of Form 1040 or 1040-SR after accounting for any economic stimulus payment previously received.**

<p>1 Can you be claimed as a dependent on another person's 2021 return?  <input checked="" type="checkbox"/> <b>No.</b> Go to line 2  <input type="checkbox"/> <b>Yes. Stop.</b> 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?  <input checked="" type="checkbox"/> <b>Yes.</b> Go to line 6  <input type="checkbox"/> <b>No.</b> If you are filing a joint return, go to line 3.  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)?  <input type="checkbox"/> <b>Yes.</b> Your credit is not limited. Go to line 6.  <input type="checkbox"/> <b>No.</b> 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)?  <input type="checkbox"/> <b>Yes.</b> Your credit is limited. Go to line 6.  <input type="checkbox"/> <b>No.</b> 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?  <input type="checkbox"/> <b>Yes.</b> Enter 0 on line 6 and go to line 7.  <input type="checkbox"/> <b>No. Stop.</b> 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: • \$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> <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?  • Single or married filing separately-\$75,000  • Married filing jointly or qualifying widow(er)-\$150,000  • Head of household-\$112,500  <input checked="" type="checkbox"/> <b>Yes.</b> Enter the amount from line 11 of Form 1040 or 1040-SR and go to line 10  <input type="checkbox"/> <b>No.</b> 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?  • Single or married filing separately-\$80,000  • Married filing jointly or qualifying widow(er)-\$160,000  • Head of household-\$120,000  <input checked="" type="checkbox"/> <b>Yes. Stop.</b> 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.  <input type="checkbox"/> <b>No.</b> 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).  • Single or married filing separately-\$5,000  • Married filing jointly or qualifying widow(er)-\$10,000  • Head of household-\$7,500 . . . . .</p> <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 <b>Recovery rebate credit.</b> 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>189,856.</u></p> <p>10 _____</p> <p>11 _____</p> <p>12 _____</p> <p>13 _____</p> <p>14 _____</p>
--	---

# Compare to U. S. Averages

► Keep for your records

2021

Name(s) Shown on Return James N & Jann D Gartside	Social Security No 282-76-4410
--	-----------------------------------

Your 2021 adjusted gross income (AGI) . . . . . 189,856.  
National adjusted gross income range used below . . . . . from 100,000. to 199,999.

**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 . . . . .	181,959.	122,635.
Taxable interest . . . . .		1,288.
Tax-exempt interest . . . . .		7,612.
Dividends . . . . .		6,482.
Business net income less loss . . . . .		27,849.
Net capital gain . . . . .		14,584.
Net capital loss . . . . .		2,371.
Taxable IRAs pensions and annuities . . . . .		28,940.
Rent and royalty net income less loss . . . . .		14,160.
Partnership and S corporation net income less loss . . . . .		43,023.
Taxable social security benefits . . . . .		24,980.
Medical and dental expenses deduction . . . . .		12,111.
Taxes paid deduction . . . . .	10,000.	12,122.
Interest paid deduction . . . . .	17,966.	9,263.
Charitable contributions deduction . . . . .	15,485.	4,627.
Total itemized deductions . . . . .	43,451.	27,540.
Child care credit . . . . .		630.
Education tax credits . . . . .		1,473.
Child tax credit . . . . .	500.	1,428.
Retirement savings contributions credit . . . . .		0.
Earned income credit . . . . .		0.
Other Information	Actual Per Return	National Average
Adjusted gross income . . . . .	189,856.	143,501.
Taxable income . . . . .	146,405.	108,489.
Income tax . . . . .	23,706.	18,217.
Alternative minimum tax . . . . .		2,462.
Total tax liability . . . . .	23,206.	18,966.

## Estimated Taxes and Form W-4 Worksheet

**Name:** James N & Jann D Gartside  
**SSN:** 282-76-4410

**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](http://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. \_\_\_\_\_ 0.
- 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 ..... 58

Spouse age as of the end of 2022 ..... 51

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:

Number of qualifying children dependents age 16 and under . . . .

**2021**

0

**2022**

0

Number of qualifying children dependents age 17 to 23 . . . . .

1

1

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 . . . . .

181,959.

Medicare wages for taxpayer (W-2 box 5) . . . . .

188,672.

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:

**Employer**

☐ Check to populate W-2 table from 2021 return

**Owner**

**Wages**

**2021 Withholding**

**2022 Wages**

**2022 Withholding**

### Schedule C:

**Name**

☐ Check to populate Schedule C table from 2021 return

**Owner 2021 Income**

**2021 Expenses**

**2022 Income**

**2022 Expenses**

<b>Other Tax Information:</b>			
<b>Note:</b> Include this income in the Other Income section below.			
Net Investment Income for 3.8% tax . . . . .		0.	
Qualified dividends . . . . .			
<b>Maximum Capital Gains Rate Tax Information:</b>			
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> ) . . . . .			
<b>Other Income:</b>			
Total of your other taxable income and losses ( <i>see Tax Help</i> ) . . .		7,897.	
Foreign income or housing exclusions. . . . .			
<b>Adjustments:</b>			
Deductible IRA contributions, alimony, etc . . . . .			
<b>Itemized Deductions:</b>			
Total medical expenses . . . . .			
State and local property and income taxes (or sales tax) . . . . .		10,000.	
Deductible foreign income taxes . . . . .			
Deductible mortgage interest . . . . .		17,966.	
Cash charitable contributions. . . . .		15,485.	
Other charitable contributions . . . . .			
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> ) . . . . .			
<b>Standard Deduction:</b>			
Standard deduction . . . . .		25,100.	25,900.
Charitable cash contributions if using the standard deduction . . . .			

<b>Deduction Allowed:</b>		
Deduction ( <i>greater of standard+qual'd disaster loss or item'd</i> )	43,451.	25,900.
<b>Other Deduction:</b>		
Qualified business income deduction ( <i>see Tax Help</i> )		
<b>Credits:</b>		
Earned Income Tax Credit . . . . .		
Child Tax Credit . . . . .	500.	0.
Child and Dependent Care Credit . . . . .		
Education Credits . . . . .		
Other Credits. . . . .	0.	

James N & Jann D Gartside

282-76-4410 Page 2

Income Tax Calculation for Your 2022 Tax Return	2021 Actual	2022 Expected
Taxable income . . . . .	146,405.	0.
Income tax . . . . .	23,706.	
Alternative minimum tax ( <b>Enter</b> Alt Min tax expected in 2022) . . .		
Premium tax credit repayment ( <b>Enter</b> amt expected for 2022) . . .		
Total credits ( <b>Enter</b> credits expected in 2022) . . . . .	500.	0.
Tax on self-employment income and add'l 0.9% Medicare tax . . .		0.
Net investment income tax (3.8%) . . . . .		0.
Other taxes ( <b>Enter</b> other taxes expected in 2022) . . . . .	0.	
Total federal income tax . . . . .	23,206.	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, <b>2022</b> ) . . . . .	
Payment number 2 (June 15, <b>2022</b> ) . . . . .	
Payment number 3 (September 15, <b>2022</b> ) . . . . .	
<b>2021</b> federal overpayment credited to <b>2022</b> ( <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>	6,168.
Estimate of total payments you will need to make for 2022 . . . . .	6,168.

## Estimated Tax Payment Options

<b>Name:</b>	<u>James N &amp; Jann D Gartside</u>
<b>SSN:</b>	<u>282-76-4410</u>

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) <b>Note:</b> If your 2021 taxes were less than \$1000, see Tax Help . . . . .	25,527.

Amount of Estimated Taxes to Pay in 2022	
Taxes based on method above . . . . .	25,527.
Expected withholding for 2022 . . . (.2021 actual withholding) . . . . .	19,360.
Taxes due after withholding . . . . .	6,167.
Estimates you've already paid . . . . .	
Last year's overpayment you applied to this year . . . . .	
Balance of estimated taxes due . . . . .	6,167.

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

<b>Prepare Estimated Tax Payment Vouchers</b>
<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 . . . . .	1,542.
<input type="checkbox"/> Payment number 2, due June 15, 2022 . . . . .	1,542.
<input type="checkbox"/> Payment number 3, due September 15, 2022 . . . . .	1,542.
<input type="checkbox"/> Payment number 4, due January 17, 2023 . . . . .	1,542.

Total estimated tax payments for 2022 . . . . .	6,168.
---	--------

<b>Print Estimated Tax Vouchers</b>
<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

<b>Name:</b>	<u>James N &amp; Jann D Gartside</u>
<b>SSN:</b>	<u>282-76-4410</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](http://www.irs.gov/W4App).**

<input type="checkbox"/> This box will be checked if your entries on the <b>Estimated Taxes and Form W-4 Worksheet</b> indicate that this worksheet and Form W-4 are necessary for your next year's plan.		
<b>Enter Salary and Pay Periods for 2022</b>	<b>Taxpayer</b>	<b>Spouse</b>
Your annual salary for this year . . . . .	<div style="border-bottom: 1px solid black; height: 1.2em;"></div>	<div style="border-bottom: 1px solid black; height: 1.2em;"></div>
Salary you have already received in 2022 . . . . .	<div style="border-bottom: 1px solid black; height: 1.2em;"></div>	<div style="border-bottom: 1px solid black; height: 1.2em;"></div>
Your remaining salary for this year . . . . .	0.	<div style="border-bottom: 1px solid black; height: 1.2em;"></div>
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 . . . . .	<div style="border-bottom: 1px solid black; height: 1.2em;"></div>	<div style="border-bottom: 1px solid black; height: 1.2em;"></div>
Your gross salary per pay period . . . . .	<div style="border-bottom: 1px solid black; height: 1.2em;"></div>	<div style="border-bottom: 1px solid black; height: 1.2em;"></div>

<b>Form W-4 Personal Withholding Adjustments</b>	<b>Taxpayer</b>	<b>Spouse</b>
Withholding status . . . . .	<div style="border-bottom: 1px solid black; height: 1.2em;"></div>	<div style="border-bottom: 1px solid black; height: 1.2em;"></div>
Additional withholding per pay period . . . . .	<div style="border-bottom: 1px solid black; height: 1.2em;"></div>	<div style="border-bottom: 1px solid black; height: 1.2em;"></div>
Estimated future withholding per pay period . . . . .	<div style="border-bottom: 1px solid black; height: 1.2em;"></div>	<div style="border-bottom: 1px solid black; height: 1.2em;"></div>
Estimated future withholding through remainder of year . . . . .	<div style="border-bottom: 1px solid black; height: 1.2em;"></div>	<div style="border-bottom: 1px solid black; height: 1.2em;"></div>
Top tax rate being withheld . . . . .	%	%

<b>Change in Federal Income Tax Withholding per Pay Period</b>	<b>Taxpayer</b>	<b>Spouse</b>
See tax help for more information.		
Current withholding per pay period . . . . .	<div style="border-bottom: 1px solid black; height: 1.2em;"></div>	<div style="border-bottom: 1px solid black; height: 1.2em;"></div>
Estimated future withholding per pay period . . . . .	<div style="border-bottom: 1px solid black; height: 1.2em;"></div>	<div style="border-bottom: 1px solid black; height: 1.2em;"></div>
Increase/(decrease) in net pay per pay period . . . . .	<div style="border-bottom: 1px solid black; height: 1.2em;"></div>	<div style="border-bottom: 1px solid black; height: 1.2em;"></div>

<b>Summary of Federal Income Taxes to be Withheld in 2022:</b> Total taxes withheld to date, entered on ES & Form W4 Worksheet and future withholding from above.	
Taxpayer's withholding . . . . .	<div style="border-bottom: 1px solid black; height: 1.2em;"></div>
Spouse's withholding . . . . .	<div style="border-bottom: 1px solid black; height: 1.2em;"></div>
Total withholding . . . . .	<div style="border-bottom: 1px solid black; height: 1.2em;"></div>

## ELECTRONIC POSTMARK - CERTIFICATION OF ELECTRONIC FILING

---

**Taxpayer:** James N & Jann D Gartside  
**Primary SSN:** 282-76-4410

**Federal Return Submitted:** February 04, 2022 09:21 AM PST  
**Federal Return Acceptance Date:** 02/04/2022

---

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:

James

Gartside

Please type the date below:

02/04/2022

Date

Jann

Gartside

02/04/2022



## 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](http://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 <sup>1</sup>	Free
	Check mailed by IRS to address on tax return(s).	Approximately 6 to 8 weeks <sup>1</sup>	
ELECTRONIC FILING (E-FILE)  No Refund Processing Service	IRS direct deposit to your personal bank account.	Usually within 21 days <sup>1</sup>	Free
	Check mailed by IRS to address on tax return(s).	Approximately 21 to 28 days <sup>1</sup>	
ELECTRONIC FILING (E-FILE)  Refund Processing Service	Direct deposit to your personal bank account.	Usually within 21 days <sup>1</sup>	Free option with your purchase of a Tax Product <sup>2</sup>

<sup>1</sup>You 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.

<sup>2</sup>The 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]





Send Form 1040X to:

Department of the Treasury
Internal Revenue Service
Kansas City, MO 64999-0052

## SMART WORKSHEET FOR: Schedule A: Itemized Deductions

Qualified Mortgage Insurance Premiums Smart Worksheet	
<b>A</b> Qualified Mortgage Insurance Premiums	
<b>1</b>	<b>Principal Residence</b> — Enter the premiums paid in 2021 for qualified mortgage insurance for a contract entered into after 2006 <b>not</b> entered on Form 1098 . . . . .
<b>2</b>	Qualified mortgage insurance premiums from the Home Mortgage Interest Wks. . . . .
<b>3</b>	Qualified mortgage insurance premiums from Schedule E Worksheet . . . . .
<b>4</b>	Less qualified mortgage insurance premiums deducted on Form 8829 . . . . .
<b>5</b>	Total qualified mortgage insurance premiums . . . . .
<b>B</b>	Amount from Form 1040, line 11 . . . . .
<b>C</b>	\$100,000 (\$50,000 if married filing separately) . . . . . <u>100,000.</u>
<b>D</b>	Is the amount on Line B more than the amount on line C?
<input type="checkbox"/>	<b>No.</b> The deduction is not limited. The amount from line A above goes on Schedule A, line 8d.
<input checked="" type="checkbox"/>	<b>Yes.</b> Line C subtracted from line B. If the result is not a multiple of \$1,000 (\$500 if married filing separately) it is increased to the next multiple of \$1,000 (\$500 if married filing separately) . . . . . <u>-100,000.</u>
<b>E</b>	Line D divided by \$10,000 (\$5,000 if married filing separately). The result is a decimal. If the result is 1.0 or more then 1.0. . . . . <u>-10.0</u>
<b>F</b>	Line A multiplied by line E . . . . .
<b>G</b>	Qualified mortgage insurance premiums deduction. Line F subtracted from line A. The result goes on Schedule A, line 8d. . . . .

## SMART WORKSHEET FOR: Schedule 8812: Additional Child Tax Credit

Principal Place of Abode and Letter 6419 Information Smart Worksheet	
<b>A 1</b>	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'. . . . . <input checked="" type="checkbox"/> <b>Yes</b> <input type="checkbox"/> <b>No</b>
<b>2</b>	Check 'Yes' if you (or your spouse if married filing jointly) are a bona fide resident of Puerto Rico for 2021, otherwise check 'No' . . . . . <input type="checkbox"/> <input type="checkbox"/>
<b>B 1</b>	Advance child tax credit payments received from Letter 6419 - <b>taxpayer</b> . . . . . <u>0.</u>
<b>2</b>	Advance child tax credit payments received from Letter 6419 - <b>spouse</b> . . . . . <u>0.</u>
<b>C 1</b>	Number of qualifying children from Letter 6419 - <b>taxpayer</b> . . . . .
<b>2</b>	Number of qualifying children from Letter 6419 - <b>spouse</b> . . . . .
<b>D</b>	Check if on your <b>2020</b> tax return you filed married filing jointly and on your <b>2021</b> tax return you file married filing jointly with a <b>different</b> spouse . . . . . <input type="checkbox"/>

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

Tax Smart Worksheet	
<b>A</b>	Tax . . . . . <u>23,706.</u>
Check if from:	
<b>1</b>	Tax table . . . . . <input type="checkbox"/>
<b>2</b>	Tax Computation Worksheet (see instructions) . . . . . <input checked="" type="checkbox"/>
<b>3</b>	Schedule D Tax Worksheet . . . . . <input type="checkbox"/>
<b>4</b>	Qualified Dividends and Capital Gain Tax Worksheet . . . . . <input type="checkbox"/>
<b>5</b>	Schedule J . . . . . <input type="checkbox"/>
<b>6</b>	Form 8615 . . . . . <input type="checkbox"/>
<b>7</b>	Foreign Earned Income Tax Worksheet . . . . . <input type="checkbox"/>
<b>B</b>	Additional tax from Form 8814 . . . . . _____
<b>C</b>	Additional tax from Form 4972 . . . . . _____
<b>D</b>	Tax from additional Form(s) 4972 . . . . . _____
<b>E</b>	Recapture tax from Form 8863 . . . . . _____
<b>F</b>	IRC Section 197(f)(9)(B)(ii) election for an additional tax . . . . . _____
<b>G</b>	Health Coverage Tax Credit Recovery, Form 8885, Line 5, if negative . . . . . _____
<b>H</b>	Additional tax from Form 8621 . . . . . _____
<b>I</b>	<b>Tax.</b> Add lines A through G. Enter the result here and include in tax below. . . . . <u>23,706.</u>
<b>J</b>	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	
<p>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.</p>	
<b>A</b>	Total Excess Social Security or Tier I RRTA tax withheld claimed as a credit . . . <u>2,844.</u>

## 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: Personal Worksheet (James) -- Student Info Worksheet

Apprenticeship and Education Loan Smart Worksheet	
<b>A</b>	Enter the amount of qualified expenses for tuition, fees, books, supplies and equipment required for participation of the designated beneficiary in a registered apprenticeship program . . . . . _____
<b>B</b>	Enter the amount of principal or interest payments on any qualified education loans of the designated beneficiary (or a sibling) not to exceed \$10,000 each
<b>1</b>	Principal. . . . . _____
<b>2</b>	Interest . . . . . _____
<b>3</b>	Is the interest payment on line 2 included in Part I of the Student Loan Interest Deduction Worksheet? . . . . . <input type="checkbox"/> Yes <input type="checkbox"/> No
<b>QuickZoom</b> to Student Loan Interest Deduction Worksheet . . . . . ► _____	

## SMART WORKSHEET FOR: Personal Worksheet (Jann) -- Student Info Worksheet

Apprenticeship and Education Loan Smart Worksheet	
<b>A</b>	Enter the amount of qualified expenses for tuition, fees, books, supplies and equipment required for participation of the designated beneficiary in a registered apprenticeship program . . . . . _____
<b>B</b>	Enter the amount of principal or interest payments on any qualified education loans of the designated beneficiary (or a sibling) not to exceed \$10,000 each
<b>1</b>	Principal. . . . . _____
<b>2</b>	Interest . . . . . _____
<b>3</b>	Is the interest payment on line 2 included in Part I of the Student Loan Interest Deduction Worksheet? . . . . . <input type="checkbox"/> Yes <input type="checkbox"/> No
<b>QuickZoom</b> to Student Loan Interest Deduction Worksheet . . . . . ► _____	

## SMART WORKSHEET FOR: Dependent Information Worksheet (Nathan)

**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 (Nathan)

**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: Dependent Information Worksheet (Nathan) -- Student Info Worksheet

**Apprenticeship and Education Loan Smart Worksheet**

- A** Enter the amount of qualified expenses for tuition, fees, books, supplies and equipment required for participation of the designated beneficiary in a registered apprenticeship program . . . . . \_\_\_\_\_
- B** Enter the amount of principal or interest payments on any qualified education loans of the designated beneficiary (or a sibling) not to exceed \$10,000 each
- 1** Principal. . . . . \_\_\_\_\_
- 2** Interest . . . . . \_\_\_\_\_
- 3** Is the interest payment on line 2 included in Part I of the Student Loan Interest Deduction Worksheet? . . . . . ☐ Yes ☐ No
- QuickZoom** to Student Loan Interest Deduction Worksheet . . . . . ► \_\_\_\_\_

## SMART WORKSHEET FOR: Part-Year State Allocation Worksheet

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

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

<b>Qualified Business Income Deduction Smart Worksheet</b>			
<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>			
<b>A</b>	Is this activity a qualified trade or business under Section 199A? . . . . .	<input type="checkbox"/> Yes	<input type="checkbox"/> No
<b>B</b>	QBI worksheet to report . . . . . ▶		
<b>C</b>	Specified Service Trade or Business (SSTB)? . . . . .	<input type="checkbox"/> Yes	<input type="checkbox"/> No
<b>D</b>	I am not a statutory employee . . . . .	<input type="checkbox"/>	



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

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

## SMART WORKSHEET FOR: Form W-2 : Wage &amp; Tax Statement (Copy 2)

<b>Qualified Business Income Deduction Smart Worksheet</b> <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>	
<b>A</b>	Is this activity a qualified trade or business under Section 199A? . . . . . <input type="checkbox"/> Yes <input type="checkbox"/> No
<b>B</b>	QBI worksheet to report . . . . . ▶ _____
<b>C</b>	Specified Service Trade or Business (SSTB)? . . . . . <input type="checkbox"/> Yes <input type="checkbox"/> No
<b>D</b>	I am not a statutory employee . . . . . <input type="checkbox"/>

## SMART WORKSHEET FOR: Form W-2 : Wage &amp; Tax Statement (Copy 2)

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

## SMART WORKSHEET FOR: Form W-2 : Wage &amp; Tax Statement (Copy 3)

<b>Qualified Business Income Deduction Smart Worksheet</b> <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>			
<b>A</b>	Is this activity a qualified trade or business under Section 199A? . . . . .	<input type="checkbox"/> Yes	<input type="checkbox"/> No
<b>B</b>	QBI worksheet to report . . . . .	▶	
<b>C</b>	Specified Service Trade or Business (SSTB)? . . . . .	<input type="checkbox"/> Yes	<input type="checkbox"/> No
<b>D</b>	I am not a statutory employee . . . . .	<input type="checkbox"/>	

## SMART WORKSHEET FOR: Form W-2 : Wage &amp; Tax Statement (Copy 3)

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

## SMART WORKSHEET FOR: Form W-2 : Wage &amp; Tax Statement (Copy 4)

<b>Qualified Business Income Deduction Smart Worksheet</b> <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>			
<b>A</b>	Is this activity a qualified trade or business under Section 199A? . . . . .	<input type="checkbox"/> Yes	<input type="checkbox"/> No
<b>B</b>	QBI worksheet to report . . . . .	▶	
<b>C</b>	Specified Service Trade or Business (SSTB)? . . . . .	<input type="checkbox"/> Yes	<input type="checkbox"/> No
<b>D</b>	I am not a statutory employee . . . . .	<input type="checkbox"/>	

## SMART WORKSHEET FOR: Form W-2 : Wage &amp; Tax Statement (Copy 4)

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

## SMART WORKSHEET FOR: Tax and Interest Deduction Worksheet

<b>Mortgage Interest Limited Smart Worksheet</b>	
<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 <b>A</b>, <b>B</b>, and <b>C</b> below:</p> <ul style="list-style-type: none"> <li>— The principal amount of your mortgage and home equity debt is over \$750,000 (\$375,000 if married filing separate), or</li> <li>— You had home debt that was <b>not</b> used to buy, build or substantially improve your home that secures the loan</li> </ul>	
<b>QuickZoom</b> to Deductible Home Mortgage Interest Worksheet . . . . . ▶	
<p><b>Does your mortgage interest need to be limited:</b>      Yes . . . <input type="checkbox"/>      No . . . <input checked="" type="checkbox"/></p>	
<b>A    Home mortgage interest and points reported on Form 1098:</b>	
1	Sum of lines 5a through 5d below . . . . . <u>17,965.71</u>
2	Limited amount to report on line 5a below . . . . . _____
<b>B    Home mortgage interest not reported on Form 1098:</b>	
1	Sum of lines 6a and 6b below . . . . . _____
2	Limited amount to report on line 6a below . . . . . _____
<b>C    Points not reported on Form 1098:</b>	
1	Sum of lines 7a through 7c below . . . . . _____
2	Limited amount to report on line 7a below . . . . . _____

## SMART WORKSHEET FOR: Home Mortgage Interest Worksheet (Wells Fargo Bank, N.A.)

<b>Home Mortgage Interest Limitation Smart Worksheet</b>					
<b>A</b>	Is this the original loan used to purchase this home?	<b>Yes</b>	<input type="checkbox"/>	<b>No</b>	<input checked="" type="checkbox"/>
	Loan refinanced in 2021 with a new 1098? (not most recent 1098)	<b>Yes</b>	<input checked="" type="checkbox"/>	<b>No</b>	<input type="checkbox"/>
<b>B</b>	Was this loan the result of refinancing a previous loan?	<b>Yes</b>	<input checked="" type="checkbox"/>	<b>No</b>	<input type="checkbox"/>
	Was cash ever taken out as part of a refinance?	<b>Yes</b>	<input type="checkbox"/>	<b>No</b>	<input checked="" type="checkbox"/>
	Enter the origination date of the original loan . . . . .				
	Enter the purchase price of the original loan . . . . .				
<b>C</b>	Were all loan proceeds used to purchase, build, or improve the home secured by this loan? (see help if this loan is a refinance loan)	<b>Yes</b>	<input type="checkbox"/>	<b>No</b>	<input type="checkbox"/>
	If no, amount used to purchase, build, or improve this home (see help) . . . . .				
<b>D</b>	Debt originated before 12/14/2017 and debt amount has not increased since origination OR Home purchase under contract before 12/15/2017 and closed before 4/1/2018? (no cash out refinances after 12/14/2017 in both cases)	<b>Yes</b>	<input type="checkbox"/>	<b>No</b>	<input type="checkbox"/>
<b>E</b>	Date loan was paid off, if paid off in 2021 . . . . .				
<b>F</b>	Outstanding mortgage principal as of 12/31/2021 (or pay-off date, if applicable) . . . .				
	Check if you had only one 1098 . . . . .	<input type="checkbox"/>			
<b>G</b>		<b>Total</b>	<b>Post-12/15/17 Home Debt</b>	<b>10/14/87 - 12/15/17 Home Debt</b>	<b>Pre-10/14/87 Home Debt</b>
1	Interest paid in 2021 . . . . .	4,832.55		4,832.55	
2	Total points . . . . .				
3	Beginning balance . . . . .	65,579.30		65,579.30	
4	Borrowed in 2021 . . . . .				
5	Principal applied . . . . .				
6	Ending balance . . . . .				
7	Average loan balance . . . . .				
8	Acquisition debt . . . . .	65,579.30		65,579.30	
9	Acquisition interest . . . . .	4,832.55		4,832.55	
10	Deductible points . . . . .				

## SMART WORKSHEET FOR: Home Mortgage Interest Worksheet (RUSHMORE LOAN MANAGEMENT SERVICES LLC)

Home Mortgage Interest Limitation Smart Worksheet				
<b>A</b>	Is this the original loan used to purchase this home?	Yes <input type="checkbox"/>	No <input checked="" type="checkbox"/>	
	Loan refinanced in 2021 with a new 1098? (not most recent 1098)	Yes <input type="checkbox"/>	No <input checked="" type="checkbox"/>	
<b>B</b>	Was this loan the result of refinancing a previous loan?	Yes <input type="checkbox"/>	No <input checked="" type="checkbox"/>	
	Was cash ever taken out as part of a refinance?	Yes <input type="checkbox"/>	No <input type="checkbox"/>	
	Enter the origination date of the original loan . . . . .			
	Enter the purchase price of the original loan . . . . .			
<b>C</b>	Were all loan proceeds used to purchase, build, or improve the home secured by this loan? (see help if this loan is a refinance loan)	Yes <input checked="" type="checkbox"/>	No <input type="checkbox"/>	
	If no, amount used to purchase, build, or improve this home (see help) . . . . .			
<b>D</b>	Debt originated before 12/14/2017 and debt amount has not increased since origination OR Home purchase under contract before 12/15/2017 and closed before 4/1/2018? (no cash out refinances after 12/14/2017 in both cases)	Yes <input type="checkbox"/>	No <input type="checkbox"/>	
<b>E</b>	Date loan was paid off, if paid off in 2021 . . . . .			
<b>F</b>	Outstanding mortgage principal as of 12/31/2021 (or pay-off date, if applicable) . . . .			
	Check if you had only one 1098 . . . . .	<input type="checkbox"/>		
<b>G</b>		<b>Total</b>	<b>Post-12/15/17 Home Debt</b>	<b>10/14/87 - 12/15/17 Home Debt</b>
<b>1</b>	Interest paid in 2021 . . . . .	13,133.16		13,133.16
<b>2</b>	Total points . . . . .			
<b>3</b>	Beginning balance . . . . .	274,597.68		274,597.68
<b>4</b>	Borrowed in 2021 . . . . .			
<b>5</b>	Principal applied . . . . .			
<b>6</b>	Ending balance . . . . .			
<b>7</b>	Average loan balance . . . . .			
<b>8</b>	Acquisition debt . . . . .	274,597.68		274,597.68
<b>9</b>	Acquisition interest . . . . .	13,133.16		13,133.16
<b>10</b>	Deductible points . . . . .			

## SMART WORKSHEET FOR: Misc Itemized Deductions Wks

Depreciation Smart Worksheet	
<b>A</b>	Enter Section 179 carryover from prior year . . . . .
<b>B</b>	<b>QuickZoom</b> to the Asset Entry Worksheet . . . . . ▶
<b>C</b>	<b>QuickZoom</b> to the Depreciation/Amortization Reports . . . . . ▶
<b>D</b>	<b>QuickZoom</b> to Form 4562 for Schedule A . . . . . ▶
<b>E</b>	Treat all MACRS assets for activity as qualified Indian reservation property? . . . <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
<b>F</b>	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
<b>G</b>	Treat all assets acquired after May 4, 2007 as qualified Kansas Disaster Zone property? . . . . . <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
<b>H</b>	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? . . . . ► ☐ Yes ☐ No

**3 Election for dependent care benefits (DCB):**

Elect taxpayer's nontaxable combat pay as earned income for DCB? . . . . ► ☐ Yes ☐ No

**4 Election for child and dependent care credit:**

Elect taxpayer's nontaxable combat pay as earned income  
for child and dependent care credit? . . . . . ► ☐ Yes ☐ 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? . . . . ► ☐ Yes ☐ No

**3 Election for dependent care benefits (DCB):**

Elect spouse's nontaxable combat pay as earned income for DCB? . . . . ► ☐ Yes ☐ No

**4 Election for child and dependent care credit:**

Elect spouse's nontaxable combat pay as earned income  
for child and dependent care credit? . . . . . ► ☐ Yes ☐ 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 \_\_\_\_\_

Amount due 1,002.

## 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 . . . . . 169,101.

**C** Current year earned income for EIC . . . . . 181,959.

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 \_\_\_\_\_

Amount due 1,002.

## SMART WORKSHEET FOR: Earned Income Credit Worksheet

<b>Investment Income Smart Worksheet</b>	
<b>A</b>	Taxable and tax exempt interest . . . . . _____
<b>B</b>	Dividend income . . . . . _____
<b>C</b>	Capital gain net <b>income</b> . . . . . _____
<b>D</b>	Royalty and rental of personal property net <b>income</b> . . . . . _____
<b>E</b>	Passive activity net <b>income</b> :
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 <b>income</b> , line 5 if greater than zero . . . . . _____
<b>F</b>	Interest and dividends from Forms 8814 . . . . . _____
<b>G</b>	Adjustments . . . . . _____
<b>H</b>	<b>Total investment income</b> , add lines A through G . . . . . <u>0.</u>
Is line H, <b>total investment income</b> over \$10,000? <input checked="checked" type="checkbox"/> <b>No.</b> You may take the credit. <input type="checkbox"/> <b>Yes. Stop.</b> You <b>cannot</b> take the credit.	

## SMART WORKSHEET FOR: Earned Income Credit Worksheet

<b>Age Requirements Smart Worksheet</b>	
Filers without a qualifying child have certain age requirements. Answer the questions below:	
<input type="checkbox"/>	Taxpayer is a qualified former foster youth, or a qualified homeless youth
<input type="checkbox"/>	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.	
<input type="checkbox"/>	Taxpayer qualifies as a specified student for EIC purposes when filing without a qualifying child
<input type="checkbox"/>	Spouse qualifies as a specified student for EIC purposes when filing without a qualifying child

## SMART WORKSHEET FOR: Earned Income Credit Worksheet

<b>Married Filing Separately Smart Worksheet (with one or more qualifying child)</b>	
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? . . . . . <input type="checkbox"/> <b>Yes</b> <input type="checkbox"/> <b>No</b>	
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? . . . . . <input type="checkbox"/> <b>Yes</b> <input type="checkbox"/> <b>No</b>	

## SMART WORKSHEET FOR: Earned Income Credit Worksheet

Qualifying Children Smart Worksheet										
First name Last name	MI Suff	Social security number Relationship	Year of birth				Was the child permanently and totally disabled during any part of 2021?		Lived with taxpayer in the U.S.	
			Was the child under age 24 at the end of 2021, a student, and younger than you (or your spouse, if filing jointly)?							
Nathan Gartside	J	216-57-9051 Son	2000							
			<input checked="" type="checkbox"/> X	Yes	<input type="checkbox"/>	No	<input type="checkbox"/>	Yes	No	12
			<input type="checkbox"/>		<input type="checkbox"/>		<input type="checkbox"/>			
			<input type="checkbox"/>		<input type="checkbox"/>		<input type="checkbox"/>			

## SMART WORKSHEET FOR: Estimated Tax Payment Options

<b>For Residents of Guam or the U.S. Virgin Islands Only</b>	
<input type="checkbox"/>	Permanent resident of Guam or U.S. Virgin Islands
<input type="checkbox"/>	Nonpermanent resident of Guam or U.S. Virgin Islands





21PTPV013

Print Using Blue or Black Ink Only. Use only one PV per payment type.

282764410

Your Social Security Number

600168714

If Joint Return, Spouse's Social Security Number



JAMES

Your First Name

N

MI

GARTSIDE

Your Last name

JANN

If Joint Return, Spouse's First Name

D

MI

GARTSIDE

Spouse's Last Name

9311 MANY FLOWER LN

Current Mailing Address - Line 1 (Street No. and Street Name or PO Box)

Current Mailing Address - Line 2 (Apt. No., Suite No., Floor No.)

JESSUP

City or Town

MD

State

20794 9514

ZIP Code +4

#### PAYMENT TYPE

Check **ONLY** one box (1,2,3, or 4) for type of payment. If Box 1 is checked, also check box 1a., if **first time** estimated filer or if **filing status** has changed.

1. ☒ Estimated Payment/Quarterly (502D) Tax Year: 2022  
 1a. ☐ First time filer or change in filing status
2. ☐ Extension Payment (502E) Tax Year:
3. ☐ Payment with resident return (502) Tax Year:
4. ☐ Payment with nonresident return (505) Tax Year:

#### PAYMENT AMOUNT

Amount you are paying by check or money order.  
 Make your check or money order payable to  
**"Comptroller of Maryland"**

Dollars

Cents

409 00

Mail to:  
 Comptroller of Maryland  
 Payment Processing  
 PO Box 8888  
 Annapolis, MD 21401-8888

ATTACH CHECK OR MONEY ORDER HERE WITH ONE STAPLE.



PERSONAL TAX PAYMENT  
VOUCHER FOR FORM  
502/505, ESTIMATED TAX  
AND EXTENSIONS



21PTPV013

Print Using Blue or Black Ink Only. Use only one PV per payment type.

282764410

Your Social Security Number

600168714

If Joint Return, Spouse's Social Security Number



JAMES

Your First Name

N

MI

GARTSIDE

Your Last name

JANN

If Joint Return, Spouse's First Name

D

MI

GARTSIDE

Spouse's Last Name

9311 MANY FLOWER LN

Current Mailing Address - Line 1 (Street No. and Street Name or PO Box)

Current Mailing Address - Line 2 (Apt. No., Suite No., Floor No.)

JESSUP

City or Town

MD

State

20794 9514

ZIP Code +4

PAYMENT TYPE

Check **ONLY** one box (1,2,3, or 4) for type of payment. If Box 1 is checked, also check box 1a., if **first time** estimated filer or if **filing status** has changed.

1. ☒ Estimated Payment/Quarterly (502D) Tax Year: 2022

1a. ☐ First time filer or change in filing status

2. ☐ Extension Payment (502E) Tax Year:

3. ☐ Payment with resident return (502) Tax Year:

4. ☐ Payment with nonresident return (505) Tax Year:

PAYMENT AMOUNT

Amount you are paying by check or money order.  
Make your check or money order payable to  
"Comptroller of Maryland"

Dollars

Cents

409 00

Mail to:  
Comptroller of Maryland  
Payment Processing  
PO Box 8888  
Annapolis, MD 21401-8888

ATTACH CHECK OR MONEY ORDER HERE WITH ONE STAPLE.



PERSONAL TAX PAYMENT  
VOUCHER FOR FORM  
502/505, ESTIMATED TAX  
AND EXTENSIONS



21PTPV013

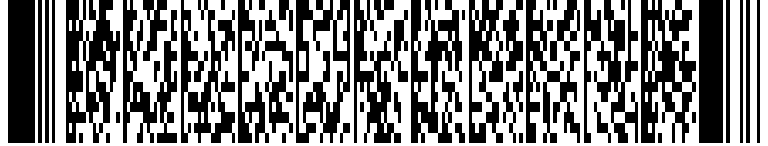
Print Using Blue or Black Ink Only. Use only one PV per payment type.

282764410

Your Social Security Number

600168714

If Joint Return, Spouse's Social Security Number



JAMES

Your First Name

N

MI

GARTSIDE

Your Last name

JANN

If Joint Return, Spouse's First Name

D

MI

GARTSIDE

Spouse's Last Name

9311 MANY FLOWER LN

Current Mailing Address - Line 1 (Street No. and Street Name or PO Box)

Current Mailing Address - Line 2 (Apt. No., Suite No., Floor No.)

JESSUP

City or Town

MD

State

20794 9514

ZIP Code +4

PAYMENT TYPE

Check **ONLY** one box (1,2,3, or 4) for type of payment. If Box 1 is checked, also check box 1a., if **first time** estimated filer or if **filing status** has changed.

1. ☒ Estimated Payment/Quarterly (502D) Tax Year: 2022

1a. ☐ First time filer or change in filing status

2. ☐ Extension Payment (502E) Tax Year:

3. ☐ Payment with resident return (502) Tax Year:

4. ☐ Payment with nonresident return (505) Tax Year:

PAYMENT AMOUNT

Amount you are paying by check or money order.  
Make your check or money order payable to  
"Comptroller of Maryland"

Dollars

Cents

409 00

Mail to:  
Comptroller of Maryland  
Payment Processing  
PO Box 8888  
Annapolis, MD 21401-8888

ATTACH CHECK OR MONEY ORDER HERE WITH ONE STAPLE.



21PTPV013

**Print Using Blue or Black Ink Only. Use only one PV per payment type.**

282764410

Your Social Security Number

600168714

If Joint Return, Spouse's Social Security Number



JAMES

Your First Name

N

MI

GARTSIDE

Your Last name

JANN

If Joint Return, Spouse's First Name

D

MI

GARTSIDE

Spouse's Last Name

9311 MANY FLOWER LN

Current Mailing Address - Line 1 (Street No. and Street Name or PO Box)

Current Mailing Address - Line 2 (Apt. No., Suite No., Floor No.)

JESSUP

City or Town

MD

State

20794 9514

ZIP Code +4

**PAYMENT TYPE**

Check **ONLY** one box (1,2,3, or 4) for type of payment. If Box 1 is checked, also check box 1a., if **first time** estimated filer or if **filing status** has changed.

1. ☒ Estimated Payment/Quarterly (502D) Tax Year: 2022
  - 1a. ☐ First time filer or change in filing status
2. ☐ Extension Payment (502E) Tax Year:
3. ☐ Payment with resident return (502) Tax Year:
4. ☐ Payment with nonresident return (505) Tax Year:

**PAYMENT AMOUNT**

Amount you are paying by check or money order.  
Make your check or money order payable to  
**"Comptroller of Maryland"**

Dollars Cents

409 00

Mail to:  
 Comptroller of Maryland  
 Payment Processing  
 PO Box 8888  
 Annapolis, MD 21401-8888

ATTACH CHECK OR MONEY ORDER HERE WITH ONE STAPLE.



21502X013

OR FISCAL YEAR BEGINNING \_\_\_\_\_ 2021, ENDING \_\_\_\_\_

282764410  
Your Social Security Number

600168714  
Spouse's Social Security Number

JAMES  
Your First Name

N  
MI

GARTSIDE  
Your Last Name

JANN  
Spouse's First Name

D  
MI

GARTSIDE  
Spouse's Last Name

Does your name match the name on your social security card? If not, to ensure you get credit for your personal exemptions, contact SSA at 1-800-772-1213 or visit **www.ssa.gov**.

9311 MANY FLOWER LN  
Current Mailing Address Line 1 (Street No. and Street Name or PO Box)

HOWARD  
Maryland County

\_\_\_\_\_  
Current Mailing Address Line 2 (Apt No., Suite No., Floor No.)

HOWARD  
City, Town or Taxing Area

Name of county and incorporated city, town or special taxing area in which you resided on the last day of the taxable period. (Baltimore City residents leave Maryland County line blank.)

JESSUP  
City or Town

MD  
State

207949514  
ZIP Code + 4

Foreign Country Name

Foreign Province/State/County

Foreign Postal Code

Check here if **you** are:

☐ 65 or over ☐ Blind

Check here if **your spouse** is:

☐ 65 or over ☐ Blind

**IF THIS IS BEING FILED TO CLAIM A NET OPERATING LOSS, CHECK THE APPROPRIATE BOX:**

☐ CARRY BACK (farming loss only)

☐ CARRY FORWARD

**IMPORTANT NOTE: Read the instructions and complete page 3 first. Attach copies of the federal loss year return and Form 1045, Schedules A and B. See Instruction 15.**

Is this address different from the address on your original return? ☐ YES ☐ NO

Check: ☒ Full-year resident ☐ Part-year resident or ☐ Nonresident (See Instruction 14.)

If part-year resident or nonresident, enter dates you resided in Maryland \_\_\_\_\_ - \_\_\_\_\_. Any changes from the original filing must be explained in Part III on page 4 of this form. **Submit copy of tax return filed with the other state.**

Did you request an extension of time to file the original return? ☐ YES ☐ NO

If yes, enter the date the return was filed \_\_\_\_\_

Is an amended federal return being filed? **If yes, submit copy.** ☐ YES ☐ NO

Has your original federal return been changed or corrected by the Internal Revenue Service? **If yes, submit copy of the IRS notice.** ☐ YES ☐ NO

**CHANGE OF FILING STATUS**

Original	Amended		Original	Amended	
<input type="checkbox"/>	<input type="checkbox"/>	Single	<input type="checkbox"/>	<input type="checkbox"/>	Head of household
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	Married filing joint return or spouse had no income	<input type="checkbox"/>	<input type="checkbox"/>	Qualifying widow(er) with dependent child
<input type="checkbox"/>	<input type="checkbox"/>	Married filing separately _____	<input type="checkbox"/>	<input type="checkbox"/>	Dependent taxpayer
		Spouse's Social Security No.			



21502X113

LAST NAME JAMES N & JANN D GARTSIDE SSN 282764410

	A. As originally reported or as previously adjusted (See instructions.)	B. Net change - increase or (decrease) - explain on page 4.	C. Corrected amount.
<b>1.</b> Federal adjusted gross income . . . . . 1.	189856	0	189856
<b>1a.</b> Earned income . . . . . 1a.			
<b>2.</b> Additions to income (from lines 2, 3, 4, and 5 of 502). . . . . 2.	0	0	0
<b>3.</b> Total (Add lines 1 and 2). . . . . 3.	189856	0	189856
<b>4.</b> Subtractions from income (from lines 8 through 14 of 502). . . . . 4.	0	0	0
<b>5.</b> Total Maryland adjusted gross income . . . . . 5.	189856	0	189856
<b>6. CHECK ONLY ONE METHOD (See Instruction 5.)</b>			
<input type="checkbox"/> <b>STANDARD DEDUCTION METHOD</b>			
Enter 15% (See Instruction 5 for limits.)			
<input checked="" type="checkbox"/> <b>ITEMIZED DEDUCTION METHOD</b>			
Enter total MD itemized deductions from Part II, on page 4. . . . . 6.			
	31567	9230	40797
<b>7.</b> Net income (Subtract line 6 from line 5.) . . . . . 7.	158289	-9230	149059
<b>8.</b> Exemption amount (See Instruction 5.) . . . . . 8.	2400	0	2400
<b>9.</b> Taxable net income (Subtract line 8 from line 7.) . . . . . 9.	155889	-9230	146659
<b>10. Maryland tax</b> (from Tax Table or Computation Worksheet). 10.	7367	-453	6914
<b>10a.</b> Credits: Earned Income Credit. . . . .			
Poverty Level Credit . . . . .			
Personal Credit. . . . .			
Business Credit. . . . . X X X X X X X X X X			
Enter total credits. . . . . 10a.			
<b>10b.</b> Maryland tax after credits (Subtract line 10a from line 10.) If less than 0, enter 0 . . . . . 10b.	7367	-453	6914
<b>11. Local income tax</b> (Use rate applicable for year of return.) Multiply line 9 by <u>.320</u> (See Instruction 7.). . . . . 11.	4693	0	4693
<b>11a.</b> Local credits: Earned Income Credit. . . . .			
Poverty Level Credit. . . . .			
Personal Credit. . . . .			
Enter total credits. . . . . 11a.			
<b>11b.</b> Local tax after credits (Subtract line 11a from line 11.) If less than 0, enter 0. . . . . 11b.	4693	0	4693
<b>12.</b> Total Maryland and local income tax (Add lines 10b and 11b.). . . . . 12.	12060	-453	11607
<b>13.</b> Contribution: <b>A.</b> . . . . . <b>B.</b> . . . . .			
<b>C.</b> . . . . . <b>D.</b> . . . . .			
Enter total contributions (See Instruction 8.). . . . . 13.			
<b>14.</b> Total Maryland income tax, local income tax and contribution (Add lines 12 and 13.) . . . . . 14.	12060	-453	11607
<b>15.</b> Total Maryland tax withheld. . . . . 15.	11134	0	11134
<b>16.</b> Estimated tax payment, extension and payments made with Form MW506NRS . . . . . 16.			
<b>17.</b> Refundable earned income credit . . . . . 17.	0	0	0
<b>18.</b> Nonresident tax paid by pass-through entities. . . . . 18.			
<b>19.</b> Refundable income tax credits (Attach Form 502CR and/or 502S.) . . . . . 19.			
<b>20.</b> Total payments and credits (Add lines 15 through 19.) . . 20.	11134	0	11134



21502X213

LAST NAME JAMES N & JANN D GARTSIDE SSN 282764410

<b>21.</b> Balance due (if line 14 is more than line 20).....	21.	<u>473</u>	_____
<b>22.</b> Overpayment (if line 14 is less than line 20).....	22.	<u>0</u>	_____
<b>23.</b> Tax paid with original return, plus additional tax paid after it was filed (Do not include any interest or penalty.)	23.	<u>473</u>	_____
<b>24.</b> Prior overpayment (Total all refunds previously issued.).....	24.	_____	_____
<b>25. REFUND</b> (If line 21 is less than 23, subtract line 21 from 23.) (If line 24 is less than 22, subtract line 24 from 22.) (Add lines 22 and 23.) (See Instruction 10.).....	<b>REFUND 25.</b>	<u>0</u>	_____
<b>26. BALANCE DUE</b> (If line 21 is more than 23, subtract line 23 from 21.) (Add line 21 to 24.) (If line 22 is less than 24, subtract line 22 from 24.) (See Instruction 10.).....	26.	_____	_____
<b>27.</b> Interest and/or penalty charges on tax due and/or from Form 502UP (See Instruction 11.).....	27.	_____	_____
<b>28. TOTAL AMOUNT DUE</b> (Add line 26 and line 27.).....	<b>PAY IN FULL WITH THIS RETURN 28.</b>	_____	_____

**I. INCOME AND ADJUSTMENTS TO INCOME:** You must complete the following using the amounts from your federal income tax return. If there are no changes to the amounts claimed on your original Maryland return, check here ☐ and complete Column A and line 17 of Column C.

	<b>A. As originally reported or as previously adjusted</b>	<b>B. Net increase or (decrease).</b>	<b>C. Corrected amount.</b>
<b>INCOME AND ADJUSTMENTS INFORMATION</b> (See Instruction 4.)			
<b>1.</b> Wages, salaries, tips, etc. ....	<u>181959</u>	<u>0</u>	<u>181959</u>
<b>2.</b> Taxable interest income .....	_____	_____	_____
<b>3.</b> Dividend income .....	_____	_____	_____
<b>4.</b> Taxable refunds, credits or offsets of state and local income taxes .....	_____	_____	_____
<b>5.</b> Alimony received .....	_____	_____	_____
<b>6.</b> Business income or (loss) .....	_____	_____	_____
<b>7.</b> Capital gain or (loss).....	_____	_____	_____
<b>8.</b> Other gains or (losses) (from federal Form 4797) .....	_____	_____	_____
<b>9.</b> Taxable amount of pensions, IRA distributions, and annuities .....	_____	_____	_____
<b>10.</b> Rents, royalties, partnerships, estates, trusts, etc. (Circle appropriate item.) .....	_____	_____	_____
<b>11.</b> Farm income or (loss).....	_____	_____	_____
<b>12.</b> Unemployment compensation. ....	_____	_____	_____
<b>13.</b> Taxable amount of Social Security and Tier 1 Railroad Retirement benefits .....	_____	_____	_____
<b>14.</b> Other income (including lottery or other gambling winnings).....	<u>7897</u>	<u>0</u>	<u>7897</u>
<b>15.</b> Total income (Add lines 1 through 14.).....	<u>189856</u>	<u>0</u>	<u>189856</u>
<b>16.</b> Total adjustments to income from federal return (IRA, alimony, etc.) .....	_____	_____	_____
<b>17.</b> Adjusted gross income (Subtract line 16 from 15.) (Enter on page 2, in each appropriate column of line 1.) .....	<u>189856</u>	<u>0</u>	<u>189856</u>



21502X313

LAST NAME JAMES N & JANN D GARTSIDE SSN 282764410

**II. ITEMIZED DEDUCTIONS:** If you itemized deductions on your Maryland return, you must complete the following. If there are no changes to the amounts claimed on your original Maryland return, check here ☐ and complete Column A and line 11 of Column C.

	A. As originally reported or as previously adjusted	B. Net increase or (decrease).	C. Corrected amount.
1. Medical and dental expenses . . . . . 1.			
2. Taxes . . . . . 2.	10000	0	10000
3. Interest . . . . . 3.	17966	0	17966
4. Contributions . . . . . 4.	15485	0	15485
5. Casualty or theft losses . . . . . 5.			
6. Miscellaneous . . . . . 6.			
7. Enter total itemized deductions from federal Schedule A . . 7.	43451	0	43451
8. Enter state and local income taxes included on line 2 or from worksheet (See Instruction 4.) . . . . . 8.	11884	-9230	2654
9. Net deductions (Subtract line 8 from line 7.) . . . . . 9.	31567	9230	40797
10. Less deductions during period of nonresident status (See Instructions 13 & 14.) . . . . . 10.			
11. Total Maryland deductions (Subtract line 10 from line 9.) (Enter on page 2, in each appropriate column of line 6.) . 11.	31567	9230	40797

**III. EXPLANATION OF CHANGES TO INCOME, DEDUCTIONS AND CREDITS:** Enter the line number from page 2 for each item you are changing and give the reason for each change. Attach any required supporting forms and schedules for items changed.

---

---

---

---

---

---

---

---

Check here ☐ if you authorize your preparer to discuss this return with us.

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief it is true, correct and complete. If prepared by a person other than taxpayer, the declaration is based on all information of which the preparer has any knowledge.

<p>_____ Your signature</p> <p>_____ Spouse's signature</p> <p>Make checks payable and mail to: <b>Comptroller of Maryland Revenue Administration Division 110 Carroll Street Annapolis, Maryland 21411-0001</b></p> <p><b>Write your Social Security number on your check in blue or black ink.</b></p>	<p>_____ Date</p> <p>_____ Date</p>	<p><u>SELF-PREPARED</u> Signature of preparer other than taxpayer <b>(Required by Law)</b></p> <p>_____ Printed name of the Preparer/Firm's name</p> <p>_____ Street address of Preparer/Firm</p> <p>_____ City, State, ZIP + 4</p> <p>_____ Telephone number of preparer</p> <p>_____ Preparer's PTIN <b>(Required by Law)</b></p>
--	---	---





215020013

\$

OR FISCAL YEAR BEGINNING \_\_\_\_\_ 2021, ENDING \_\_\_\_\_

282764410

Your Social Security Number

600168714

Spouse's Social Security Number

JAMES

Your First Name

N

MI

GARTSIDE

Your Last Name

JANN

Spouse's First Name

D

MI

GARTSIDE

Spouse's Last Name

9311 MANY FLOWER LN

Current Mailing Address Line 1 (Street No. and Street Name or PO Box)

JESSUP

City or Town

MD

State

20794 9514

ZIP Code + 4

Foreign Country Name

Foreign Province/State/County

Foreign Postal Code

**REQUIRED:** Maryland Physical address of taxing area as of December 31, 2021 or last day of the taxable year for fiscal year taxpayers. **See Instruction 6. Part-year residents see Instruction 26.**

1400

4 Digit Political Subdivision Code (See Instruction 6)

HOWARD

Maryland Political Subdivision (See Instruction 6)

9311 MANY FLOWER LN

Maryland Physical Address Line 1 (Street No. and Street Name) (No PO Box)

Maryland Physical Address Line 2 (Apt No., Suite No., Floor No.) (No PO Box)

JESSUP

City

MD

State

20794 9514

ZIP Code + 4

HOWARD

Maryland County

**FILING  
STATUS**

**CHECK ONE  
BOX ►**

See Instruction 1 if you are required to file.

1. ☐ Single (If you can be claimed on another person's tax return, use Filing Status 6.)
2. ☒ Married filing joint return or spouse had no income
3. ☐ Married filing separately, Spouse SSN ► \_\_\_\_\_
4. ☐ Head of household
5. ☐ Qualifying widow(er) with dependent child
6. ☐ Dependent taxpayer (Enter 0 in Exemption Box (A) - See Instruction 7.)

**PART-YEAR  
RESIDENT**

See Instruction 26.

**Dates of Maryland Residence (MM DD YYYY) FROM \_\_\_\_\_ TO \_\_\_\_\_**

Other state of residence: \_\_\_\_\_

If you began or ended legal residence in Maryland in 2021 place a **P** in the box. . . . . ► ☐

**MILITARY:** If you or your spouse has **non-Maryland** military income, place an **M** in the box. . . . . ► ☐

Enter **Military Income** amount here: \_\_\_\_\_



215020113

NAME JAMES N & JANN D GARTSIDE

SSN 282764410

## EXEMPTIONS

See Instruction 10. Check appropriate box(es). **NOTE:** If you are claiming dependents, you **must attach the Dependents' Information Form 502B** to this form to receive the applicable exemption amount.

**A.** ▶ ☒ **Yourself** ☒ **Spouse** . . . . Enter number checked  See Instruction 10 **A. \$** 1600 .

**B.** ▶ ☐ 65 or over ▶ ☐ 65 or over

▶ ☐ Blind ▶ ☐ Blind . . . . . Enter number checked  X \$1,000 . . . . . **B. \$** \_\_\_\_\_ .

**C.** ▶ Enter number from line 3 of Dependent Form 502B . . . . .  See Instruction 10 **C. \$** 800 .

**D. Enter Total Exemptions (Add A, B and C.)** . . . . . ▶  **Total Amount. . . . D. \$** 2400 .

## MARYLAND HEALTH CARE COVERAGE

See Instruction 3.

Check here ☐ If you do not have health care coverage      DOB (mm/dd/yyyy)

Check here ☐ If your spouse does not have health care coverage      DOB (mm/dd/yyyy)

Check here ☐ I authorize the Comptroller of Maryland to share information from this tax return with the Maryland Health Benefit Exchange for the purpose of determining pre-eligibility for no-cost or low-cost health care coverage.

E-mail address

## INCOME

See Instruction 11.

1. Adjusted gross income from your federal return . . . . . ▶ 1. 189856 . . . . .

1a. Wages, salaries and/or tips . . . . . ▶ 1a. 181959 . . . . .

1b. Earned **income** . . . . . ▶ 1b.                      . . . . .

1c. Capital Gain or (loss) . . . . . ▶ 1c.                      . . . . .

1d. Taxable Pensions, IRAs, Annuities (**Attach Form 502R.**) ▶ 1d.                      . . . . .

1e. Place a "Y" in this box if the amount of your investment income is more than \$10,000. . . . . ☐

## ADDITIONS TO MARYLAND INCOME

See Instruction 12.

2. Tax-exempt interest on state and local obligations (bonds) other than Maryland . . . . .	2.	_____ . ____
3. State retirement pickup. . . . .	3.	_____ . ____
4. Lump sum distributions (from worksheet in Instruction 12.) . . . . .	4.	_____ . ____
5. Other additions (Enter code letter(s) from Instruction 12.)   ▶____ _ . . . . .	5.	_____ . ____
6. Total additions (Add lines 2 through 5.) . . . . .	6.	_____ . ____
7. Total federal adjusted gross income and Maryland additions (Add lines 1 and 6.) . . . . .	7.	189856 . ____

## SUBTRACTIONS FROM MARYLAND INCOME

See Instruction 13.

<b>8.</b>	Taxable refunds, credits or offsets of state and local income taxes included in line 1 . . . . .	▶	8.	_____ .		
<b>9.</b>	Child and dependent care expenses . . . . .	▶	9.	_____ .		
<b>10a.</b>	Pension exclusion from worksheet (13A) . . . . .	<b>Yourself</b> ▶ <table border="1" style="display: inline-table; vertical-align: middle;"><tr><td> </td></tr></table>		<b>Spouse</b> ▶ <table border="1" style="display: inline-table; vertical-align: middle;"><tr><td> </td></tr></table> ▶		10a. _____ .
<b>10b.</b>	Pension exclusion from worksheet (13E) . . . . .	<b>Yourself</b> ▶ <table border="1" style="display: inline-table; vertical-align: middle;"><tr><td> </td></tr></table>		<b>Spouse</b> ▶ <table border="1" style="display: inline-table; vertical-align: middle;"><tr><td> </td></tr></table> ▶		10b. _____ .
<b>11.</b>	Taxable Social Security and RR benefits (Tier I, II and supplemental) included in line 1 . . . . .	▶	11.	_____ .		
<b>12.</b>	Income received during period of nonresidence (See Instruction 26.) . . . . .	▶	12.	_____ .		
<b>13.</b>	Subtractions from attached Form 502SU . . . . .	▶ _____	13.	_____ .		
<b>14.</b>	Two-income subtraction from worksheet in Instruction 13 . . . . .	▶	14.	_____ .		
<b>15.</b>	Total subtractions (Add lines 8 through 14.) . . . . .	▶	15.	_____ .		
<b>16.</b>	Maryland adjusted gross income (Subtract line 15 from line 7.) . . . . .		16.	_____ .		

189856

## DEDUCTION METHOD

See Instruction 16.

All taxpayers must select one method and check the appropriate box.			
<input type="checkbox"/>	<b>STANDARD DEDUCTION METHOD</b>	(Enter amount on line 17.)	
<input checked="" type="checkbox"/>	<b>ITEMIZED DEDUCTION METHOD</b>	(Complete lines 17a and 17b.)	
<b>17a.</b>	Total federal itemized deductions (from line 17, federal Schedule A)	▶ 17a.	<u>43451</u>
<b>17b.</b>	State and local income taxes (See Instruction 14.)	▶ 17b.	<u>2654</u>
Subtract line 17b from line 17a and enter amount on line 17.			
<b>17.</b>	Deduction amount (Part-year residents see Instruction 26 (l and m).)	▶ 17.	<u>40797</u>
<b>18.</b>	Net income (Subtract line 17 from line 16.)	18.	<u>149059</u>
<b>19.</b>	Exemption amount from Exemptions area (See Instruction 10.)	19.	<u>2400</u>
<b>20.</b>	Taxable net income (Subtract line 19 from line 18.)	20.	<u>146659</u>



215020213

NAME JAMES N & JANN D GARTSIDE

SSN 282764410

<b>MARYLAND TAX COMPUTATION</b>	<b>21. Maryland tax</b> (from Tax Table or Computation Worksheet Schedules I or II) . . . . .	21.	6914
	<b>22. Earned income credit (EIC)</b> (See Instruction 18.) . . . . .	22.	
	<input type="checkbox"/> Check this box if you are claiming the Maryland Earned Income Credit, but do not qualify for the federal Earned Income Credit.		
	<input type="checkbox"/> Check this box if you are claiming the Maryland Earned Income Credit with a qualifying child.		
	<b>23. Poverty level credit</b> (See Instruction 18.) . . . . .	23.	
	<b>24. Other income tax credits for individuals from Part AA, line 13 of Form 502CR (Attach Form 502CR.)</b> . . . . .	24.	
	<b>25. Business tax credits</b> . . . . . <b>You must file this form electronically to claim business tax credits on Form 500CR.</b>		
	<b>26. Total credits</b> (Add lines 22 through 25.) . . . . .	26.	
<b>27. Maryland tax after credits</b> (Subtract line 26 from line 21.) If less than 0, enter 0. . . . .	27.	6914	
<b>LOCAL TAX COMPUTATION</b>	<b>28. Local tax</b> (See Instruction 19 for tax rates and worksheet.) <b>Multiply line 20 by your local tax rate .0 0320</b> or use the Local Tax Worksheet . . . . .	28.	4693
	<b>29. Local earned income credit</b> (from Local Earned Income Credit Worksheet in Instruction 19.) . . . . .	29.	
	<b>30. Local poverty level credit</b> (from Local Poverty Level Credit Worksheet in Instruction 19.) . . . . .	30.	
	<b>31. Local tax credit from Part BB, line 1 of Form 502CR (Attach Form 502CR.)</b> . . . . .	31.	
	<b>32. Total credits</b> (Add lines 29 through 31.) . . . . .	32.	
	<b>33. Local tax after credits</b> (Subtract line 32 from line 28.) If less than 0, enter 0 . . . . .	33.	4693
	<b>34. Total Maryland and local tax</b> (Add lines 27 and 33.) . . . . .	34.	11607
<b>CONTRIBUTIONS</b> See Instruction 20.	<b>35. Contribution to Chesapeake Bay and Endangered Species Fund</b> . . . . .	35.	
	<b>36. Contribution to Developmental Disabilities Services and Support Fund</b> . . . . .	36.	
	<b>37. Contribution to Maryland Cancer Fund.</b> . . . . .	37.	
	<b>38. Contribution to Fair Campaign Financing Fund</b> . . . . .	38.	
	<b>39. Total Maryland income tax, local income tax and contributions</b> (Add lines 34 through 38.) . . . . .	39.	11607
	<b>40. Total Maryland and local tax withheld</b> (Enter total from your W-2 and 1099 forms and attach if MD tax is withheld.) . . . . .	40.	11134
	<b>41. 2021 estimated tax payments, amount applied from 2020 return, payment made with an extension request, and Form MW506NRS</b> . . . . .	41.	
	<b>42. Refundable earned income credit</b> (from worksheet in Instruction 21) . . . . .	42.	
	<b>43. Refundable income tax credits from Part CC, line 10 of Form 502CR (Attach Form 502CR. See Instruction 21.)</b> . . . . .	43.	
	<b>44. Total payments and credits</b> (Add lines 40 through 43.) . . . . .	44.	11134
	<b>45. Balance due</b> (If line 39 is more than line 44, subtract line 44 from line 39. See Instruction 22.) . . . . .	45.	473
	<b>46. Overpayment</b> (If line 39 is less than line 44, subtract line 39 from line 44.) . . . . .	46.	
<b>REFUND</b>	<b>47. Amount of overpayment TO BE APPLIED TO 2022 ESTIMATED TAX.</b> . . . . .	47.	
	<b>48. Amount of overpayment TO BE REFUNDED TO YOU</b> (Subtract line 47 from line 46.) See line 51 . . . . . <b>REFUND</b> . . . . .	48.	
<b>AMOUNT DUE</b>	<b>49. Check here</b> <input type="checkbox"/> if you are attaching Form 502UP. Enter interest charges from line 18, _____ or for late filing _____ or homebuyer withdrawal penalty _____ . . . . .	49.	
	<b>50. TOTAL AMOUNT DUE</b> (Add lines 45 and 49.) <b>IF \$1 OR MORE, PAY IN FULL WITH THIS RETURN. INCLUDE FORM PV.</b> . . . . .	50.	473



NAME JAMES N & JANN D GARTSIDE SSN 282764410

**DIRECT DEPOSIT OF REFUND** (See Instruction 22.) Be sure the account information is correct. **For Splitting Direct Deposit**, use Form 588. To comply with banking and **NACHA (National Automated Clearing House Association)** rules, if this refund will go to an account outside of the United States, place "Y" in this box ☐ or if you authorize the State of Maryland to direct deposit your refund, check this box ☐ and complete the following information clearly and legibly.

**51a.** Type of account: ☐ Checking ☐ Savings **51b.** Routing Number (9-digits)

**51c.** Account Number ► \_\_\_\_\_

**51d.** Name(s) as it appears on the bank account

► 3014616503      ► \_\_\_\_\_  
Daytime telephone no.      Home telephone no.      CODE NUMBERS (3 digits per line)

Check here ☐ if you authorize your preparer to discuss this return with us. Check here ☐ if you authorize your paid preparer not to file electronically. Check here ☐ if you agree to receive your 1099G Income Tax Refund statement electronically (See Instruction 24.)

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements and to the best of my knowledge and belief it is true, correct and complete. If prepared by a person other than taxpayer, the declaration is based on all information of which the preparer has any knowledge.

---

Your signature
Date

Printed name of the Preparer / or Firm's name

SELF-PREPARED

---

Signature of preparer other than taxpayer **(Required by Law)**

Spouse's signature \_\_\_\_\_ Date \_\_\_\_\_

Street address of preparer or Firm's address

City, State, ZIP Code + 4

Telephone number of preparer \_\_\_\_\_ Preparer's PTIN (Required by Law) \_\_\_\_\_

**For returns filed without payments, mail your completed return to:**

Comptroller of Maryland  
Revenue Administration Division  
110 Carroll Street  
Annapolis, MD 21411-0001

**For returns filed with payments, attach check or money order to Form PV. Make checks payable to Comptroller of Maryland. Do not attach Form PV or check/money order to Form 502. Place Form PV with attached check/money order on TOP of Form 502 and mail to:**

Comptroller of Maryland  
Payment Processing  
PO Box 8888  
Annapolis, MD 21401-8888



21502B013

282764410

► Your Social Security Number

600168714

► Spouse's Social Security Number

JAMES

Your First Name

N

MI

GARTSIDE

Your Last Name

JANN

Spouse's First Name

D

MI

GARTSIDE

Spouse's Last Name

**Summary**

1. Enter the total number checked below for Regular dependents (4) . . . . . 1.
2. Enter the total number checked below for dependents 65 or over (5) . . . . . 2.
3. Total dependent exemptions (Add lines 1 and 2 and enter the total here and on line (C) of the  
Exemptions area of Form 502, 505 or 515.) . . . . . 3.

**Dependents** (If a dependent listed below is age 65 or over, check both 4 and 5.)

First Name	MI	Last Name				Check here <input type="checkbox"/> if this dependent does not have health care coverage
1. NATHAN	J	GARTSIDE				
Social Security Number	Relationship	Regular	65 or over	DOB (MM/DD/YYYY)		
2. 216579051	3. SON	4. X	5.			

First Name	MI	Last Name				Check here <input type="checkbox"/> if this dependent does not have health care coverage
1.						
Social Security Number	Relationship	Regular	65 or over	DOB (MM/DD/YYYY)		
2.	3.	4.	5.			

First Name	MI	Last Name				Check here <input type="checkbox"/> if this dependent does not have health care coverage
1.						
Social Security Number	Relationship	Regular	65 or over	DOB (MM/DD/YYYY)		
2.	3.	4.	5.			

First Name	MI	Last Name				Check here <input type="checkbox"/> if this dependent does not have health care coverage
1.						
Social Security Number	Relationship	Regular	65 or over	DOB (MM/DD/YYYY)		
2.	3.	4.	5.			

First Name	MI	Last Name				Check here <input type="checkbox"/> if this dependent does not have health care coverage
1.						
Social Security Number	Relationship	Regular	65 or over	DOB (MM/DD/YYYY)		
2.	3.	4.	5.			

First Name	MI	Last Name				Check here <input type="checkbox"/> if this dependent does not have health care coverage
1.						
Social Security Number	Relationship	Regular	65 or over	DOB (MM/DD/YYYY)		
2.	3.	4.	5.			

# Maryland Information Worksheet

2021

► Keep for your records

## Part I — Personal Information

### Taxpayer:

First Name . . . . . James  
 Middle Initial . . . . . N Suffix . . . . .  
 Last Name . . . . . Gartside  
 Social Security No. . . . . 282-76-4410

65/Over . . ☐ Blind . . ☐ Disabled . . ☐

Daytime Phone . . . . . (301) 461-6503 \* ☒  
 Home Phone . . . . . \* ☐

\* Check these boxes to print daytime and/or home phone numbers on the government forms.

### Spouse:

First Name . . . . . Jann  
 Middle Initial . . . . . D Suffix . . . . .  
 Last Name . . . . . Gartside  
 Social Security No. . . . . 600-16-8714

65/Over . . ☐ Blind . . ☐ Disabled . . ☐

Daytime Phone . . . . . \* ☐

Street Address . . . . . 9311 Many Flower Ln Apt Number . . . . .  
 City or Town . . . . . Jessup  
 State . . . . . MD ZIP Code . . . . . 20794-9514  
 Foreign Code . . . . . Foreign Country . Foreign Zip Code .

### Locality Information:

Maryland county (Baltimore City residents leave blank.) . . . . . HOWARD  
 City, town or taxing area (If not listed, leave blank.) . . . . .  
 Local tax rate . . . . . 0.0320

If taxpayer and spouse taxing areas are different, check the '2 tax areas' box and enter the Maryland county for taxpayer and spouse. Enter BCITY if taxing area is Baltimore City.

☐ 2 tax areas  
 Taxpayer. . . . .  
 Spouse. . . . .

### Maryland physical address on December 31, 2021 (or last day of Maryland residency)

4 Digit Political Subdivision Code  
1400  
 Physical Street Address Line 1 (Street No. and Name) (No PO Box)  
9311 Many Flower Ln  
 Physical Street Address Line 2 (Apt. No., Ste No., etc.) (No PO Box)  
 City or Town State ZIP Code  
Jessup MD 20794-9514

Check to confirm address information is correct . . . . . ☒

## Part II — Main Form

☒ Form 502: Resident Tax Return (Long form) . . . . . ►  
☐ Form 505: Nonresident Tax Return . . . . . ►

1 a State of legal residence . . . . .

Yes No

b ☐ ☐ Were you a resident of that state the entire year of 2021?

c ☐ ☐ Did you file a Maryland income tax return for 2020?

Resident Nonresident

d If Yes, was it ☐ ☐

e Dates of Maryland residence in 2021:  
 from . . . . . to . . . . . Check if 'none' . . ☐

Yes No

f ☐ ☐ Are you or your spouse a member of the military?

g If Pennsylvania resident, enter Pennsylvania city . . . . .

h If Pennsylvania resident, enter Pennsylvania county . . . . .

☐ Form 502: Part-Year Resident Tax Return . . . . . ►

2 a Other state of residence . . . . .  
 b Dates of Maryland residence . . . . . from . . . . . to . . . . .  
 c Number of months in residence . . . . . Taxpayer. . . . . Spouse . . . . . Average . . . . .

d If you received pension income, number of months . . . Taxpayer. \_\_\_\_ Spouse . \_\_\_\_

### Part III – Filing Status

- ☐ 1 Single (if you can be claimed on another person's return, use filing status 6)
- ☒ 2 Married filing joint return or spouse had no income
- ☐ 3 Married filing separately. Spouse's social security number . . . \_\_\_\_
- ☐ 4 Head of household
- ☐ 5 Qualifying widow(er) with dependent child
- ☐ 6 Dependent taxpayer

### Part IV – Other Information

- ☐ 1 At least two-thirds of gross income is derived from farming or fishing
- ☐ 2 You want the Maryland Revenue Administration Division to figure the underpayment penalty Form 502UP (see Tax Help for more information)
- Yes No**
- ☐ ☒ 3 Do you want to itemize even if itemized deductions are less than the standard deduction? \*
- ☐ ☒ 4 Do you want to take the standard deduction even if less than itemized deductions? \*
- \* Answer "Yes" to only one of questions 3 and 4 above, not both. (See Tax Help for more information.)
- 5 Enter tax liability from 2020 Form 502, line 34,  
or Form 505, line 37. (Enter '0' if no tax was owed) . . . . . 11,165.
- 6 Enter nonresident tax paid by pass-through entities from 2020  
Form 505, line 45 . . . . . \_\_\_\_\_
- ☐ 8 You agree to receive your statement of refund (Form 1099-G) electronically (see Tax Help)

### Part V – Decedent Information

Taxpayer date of death . . . . . \_\_\_\_\_

Spouse date of death . . . . . \_\_\_\_\_

**Taxpayer Spouse**

☐ ☐ If the taxpayer or spouse is deceased, you are acting  
as a 'personal representative' for the deceased

Name/title of taxpayer's personal representative . . . \_\_\_\_\_

Name/title of spouse's personal representative . . . \_\_\_\_\_

### Part VI – Military Information – Form 502

#### Taxpayer:

- Yes No**
- 1 a ☐ ☒ Active duty military?
- b If Maryland is your home of record and you were stationed overseas during the tax year, what is your:
- 1 Amount of military pay attributable to service outside the United States included in federal gross income . . . . . \_\_\_\_\_
- 2 Total military pay received during the tax year . . . . . \_\_\_\_\_
- Yes No**
- c ☐ ☒ In combat zone?
- d ☐ ☒ Killed in action?

#### Spouse:

- Yes No**
- 2 a ☐ ☒ Active duty military?
- b If Maryland is your home of record and you were stationed overseas during the tax year, what is your:
- 1 Amount of military pay attributable to service outside the United States included in federal gross income . . . . . \_\_\_\_\_
- 2 Total military pay received during the tax year . . . . . \_\_\_\_\_
- Yes No**
- c ☐ ☒ In combat zone?
- d ☐ ☒ Killed in action?

Yes No

☒ ☐ 1 Will federal PIN(s) be used?

2 Date return was prepared. . . . . \_\_\_\_\_

## Part VII – Direct Deposit Information or Electronic Funds Withdrawal

Yes No

☐ ☒ 1 Do you want and authorize Direct Deposit of state tax refund?

☒ ☐ 2 Do you want Direct Debit of state tax payment (Electronic Filing Only)?

If you selected either of the options above, fill out the information below:

3 Name of Financial Institution (optional) . . . . Tower Federal Credit Union

☒ 4 Checking account

☐ 5 Savings account

6 Routing number . . . . . 255077370

7 Account number . . . . . 1943092005

First Name

Last Name

Name(s) as it appears on the bank account . . . . . \_\_\_\_\_

8 Payment date to withdraw from the account above. . . . 04/30/2022

9 Balance due from return . . . . . \_\_\_\_\_

### International ACH Transactions:

Yes No

☐ ☒ Will funds for this refund (or payment) go to (or come from) an account outside the U.S.?

## Part VIII – Maryland Contributions

1 Contribution to Chesapeake Bay and Endangered Species Fund. . . . . \_\_\_\_\_

2 Contribution to Developmental Disabilities Services and Support Fund . . . . . \_\_\_\_\_

3 Contribution to Maryland Cancer Fund . . . . . \_\_\_\_\_

4 Contribution to Fair Campaign Financing Fund . . . . . \_\_\_\_\_



## Part IX – Extension Status

Yes No

☐☒

Has the tax return due date been extended by filing IRS Form 4868?

Extended due date . . . . . \_\_\_\_\_

**QuickZoom** to Form 502E: Automatic Extension Payment for Personal Income Tax . . . . . ► \_\_\_\_\_

## Part X – Amended Return

Check the box for the type of amended return being filed:

☒

You are filing a Maryland amended return using Form 502X (See Tax Help for Form 502X)

☐

You are filing a Maryland amended return using Form 505X (See Tax Help for Form 505X)

Enter the tax year you are amending . . . 2021

Previous Maryland payment made . . . 473.

Previous Maryland refund received . . . \_\_\_\_\_

**QuickZoom** to Form 502X: Amended Tax Return . . . . . ► \_\_\_\_\_

**QuickZoom** to Form 505X: Nonresident Amended Tax Return . . . . . ► \_\_\_\_\_

**QuickZoom** to Form 502 . . . . . ► \_\_\_\_\_



# Two-Income Married Couple Subtraction Worksheet

2021

► Keep for your records

Name as Shown on Return James N & Jann D Gartside	Social Security Number 282-76-4410
--	---------------------------------------

## Part I – Income and Adjustments

	Total	Taxpayer Portion	Spouse Portion
1 Federal adjusted gross income . . . . .	189,856.	189,856.	

## Additions to Income

2 Tax-exempt interest on state/local obligations (not Maryland) . . . . .			
3 State retirement pickup . . . . .			
4 Lump-sum distributions . . . . .			
5 Other . . . . .			
6 Total (add lines 2 through 5) . . . . .			

## Subtractions from Income

7 Refunds of state/local income taxes . . . . .			
8 Child and dependent care expenses . . . . .			
9 Pension exclusion . . . . .			
Taxable social security and tier I railroad retirement benefits in line 1 (spouse portion) . . .			
Taxable tier II railroad retirement benefits in line 1 (spouse portion) . . . . .			
10 Total taxable social security/railroad benefits in line 1 . . . . .			
11 Total income received during nonresidence . . . .			
Interest and dividends from U.S. obligations . . . .			
Capital gains from the sale or exchange of U.S. obligations . . . . .			
Other interest not subject to Maryland tax . . . . .			
Other (from Form 502SU, line 1 less line ab) . . . .			
12 Other . . . . .			
13 Total (add lines 7 through 12) . . . . .			

## Part II – Two-Income Married Couple Subtraction Worksheet

(Nonresidents: Make entry on Other Subtractions Worksheet – Nonresident, line w. Do not complete this worksheet.)	(a) You	(b) Spouse
1 Federal adjusted gross income from line 1 attributable to each spouse . . . . .	189,856.	
2 Additions to income from line 6 attributable to each spouse . . . . .		
3 Add lines 1 and 2 . . . . .	189,856.	
4 Subtractions from income from line 13 attributable to each spouse. . . . .		
5 Subtract line 4 from line 3 . . . . .	189,856.	
6 Enter the smaller of line 5(a) or line 5(b), but not less than zero . . . . .	6	0.
7 Enter \$1,200 or the amount on line 6, whichever is less . . . . . Enter this amount on line 14 of Form 502.	7	0.

**Minimum Filing Level Worksheet****2021**

► Keep for your records

Name as Shown on Return

James N &amp; Jann D Gartside

Social Security Number

282-76-4410

**Income from Federal Return**

<b>1</b>	Wages, salaries, tips, etc . . . . .	<b>1</b>	181,959.
<b>2</b>	Taxable interest income . . . . .	<b>2</b>	
<b>3</b>	Dividend income . . . . .	<b>3</b>	
<b>4</b>	Taxable refunds, credits, or offsets of state and local income taxes . . . . .	<b>4</b>	
<b>5</b>	Alimony received . . . . .	<b>5</b>	
<b>6</b>	Business income . . . . .	<b>6</b>	
<b>7</b>	Capital gain (including capital gain distributions) . . . . .	<b>7</b>	
<b>8</b>	Other gains (from federal Form 4797) . . . . .	<b>8</b>	
<b>9</b>	Taxable amount of IRA distributions . . . . .	<b>9</b>	
<b>10</b>	Taxable amount of pensions and annuities . . . . .	<b>10</b>	
<b>11</b>	Rents, royalties, partnerships, S corporations, estates, trusts, etc. . . . .	<b>11</b>	
<b>12</b>	Farm income . . . . .	<b>12</b>	
<b>13</b>	Unemployment compensation . . . . .	<b>13</b>	
<b>14</b>	Other income . . . . .	<b>14</b>	7,897.
<b>15</b>	Total federal gross income (add lines 1 through 14) . . . . .	<b>15</b>	189,856.

**Maryland Additions to Income**

<b>16</b>	Maryland additions to income (Form 502, line 6 less Additions Wks lines n & o) . . . . .	<b>16</b>	
<b>17</b>	Total federal gross income and Maryland additions (add lines 15 and 16) . . . . .	<b>17</b>	189,856.

**Maryland Subtractions from Income**

<b>18</b>	Maryland subtractions from income (dependents only) (Form 502, line 15) . . . . .	<b>18</b>	
<b>19</b>	Maryland gross income (subtract line 18 from line 17) . . . . .	<b>19</b>	189,856.

**Determine if this Return Qualifies for Minimum Filing Level Rules**

<b>A</b>	Minimum filing level for this return . . . . .	<b>A</b>	25,100.
<b>B</b>	Maryland gross income for this return (from line 19) . . . . .	<b>B</b>	189,856.
<b>C</b>	Check here if line B is less than line A . . . . .	<b>C</b>	<input type="checkbox"/>

If line C is checked, this return qualifies for minimum filing level rules;  
lines 17 through 21, 23 through 28, 30 through 34, 45, 47, 49 and 50 of Form 502 are not used.  
Electronically filed returns have fewer uncompleted lines due to different rules.  
For more information, refer to Help. Also see Maryland Form 502 Instruction 1.

# Earned Income Credit, Poverty Level Credit and Refundable Earned Income Credit Worksheet (State)

2021

► Keep for your records

Name as Shown on Return James N & Jann D Gartside	Social Security No. 282-76-4410
--	------------------------------------

## Part I – Earned Income Credit (part-year residents see instructions)

### A WITH QUALIFYING CHILD (also applies to MFS or MFJ without qualifying children)

1	Maryland tax (from line 21 of Form 502) . . . . .	1	6,914.
2	Federal earned income credit . . . . . times 50% (.50). Enter this amount here and on line 22 of Form 502 . . . . .	2	
3	Subtract line 2 from line 1. If less than zero (0) enter zero (0) . . . . .	3	6,914.

If line 3 is greater than zero (0), you may qualify for the Poverty Level Credit. Go to Part II.

If line 3 is zero (0), you may qualify for the Refundable Earned Income Credit. Go to Part III.

### A.1 WITHOUT QUALIFYING CHILD (only applicable for Single, HOH or QW)

1	Maryland tax (from line 21 of Form 502) . . . . .	1	
2	Enter your federal earned income credit or \$530, whichever is less, here and on line 22 of Form 502 . . . . .	2	
3	If line 1 is greater than or equal to line 2, then subtract line 2 from line 1 and enter here	3	
4	If line 2 is greater than line 1, then subtract line 1 from line 2 enter the amount here and on line 42 of Form 502 . . . . .	4	

If line 3 is greater than zero (0), you may qualify for the Poverty Level Credit. Go to Part II.

## Part II – Poverty Level Credit

If you checked filing status 6 on your Maryland return, you are not eligible for this credit.

### Poverty Income Guidelines

Number of Persons in Family/ Household on Fed Return	Income Level	If you have more than 8 persons in family/household, add \$4,540 to the last income level for each additional person.	
1	\$ 12,880	Number of Federal Exemptions	Income Level
2	\$ 17,420		
3	\$ 21,960		
4	\$ 26,500		
5	\$ 31,040		
6	\$ 35,580		
7	\$ 40,120		
8	\$ 44,660		
		3	\$ 21,960.

1	Enter the amount from line 7 of Form 502. If you checked filing status 3 (married filing separately) and you filed a joint federal return, enter your joint federal adjusted gross income plus any Maryland additions . . . . .	1	189,856.
2 a	Enter your distributive share of pass-through entity income . . . . .	2 a	
b	Enter the total of your salary, wages, tips and other employee compensation and net profit from self-employment here, and on line 1b of Form 502, if line line 1b is currently blank. (Do not include a farm or business loss.) Also include your distributive share of income from pass-through entities . . . . .	b	181,959.
3	Find the number of persons in your family/household from the chart that is the same as the number of persons entered on your federal tax return. Enter the income level that corresponds to the number of persons in your family/household . . .	3	21,960.
4	Enter the amount from line 1 or 2b, whichever is larger . . . . . Compare lines 3 and 4. If line 4 is greater than or equal to line 3, <b>stop here</b> . You do not qualify for this credit. If line 3 is greater than line 4, continue to line 5.	4	189,856.
5	Multiply line 2b of Part II by 5% (.05). Enter that amount here and on line 23 of Form 502 (part-year residents or members of the military see instructions). This is your Poverty Level Credit . . . . .	5	

Part III – Refundable Earned Income Credit With Qualifying Child

To claim this credit you must:

- have an entry on line 22 and line 29 of Form 502, and
- have entered zero on line 3 of Part I.
- without a qualifying child, refer to Wks above (A.1 Line 4) unless MFJ or MFS filing status

1	Enter your federal earned income credit . . . _____ times 45% (.45) (part-year residents see instructions) . . . . .	1	_____
2	Enter your Maryland tax from Part I, line 1. . . . .	2	_____
3	Subtract line 2 from line 1. If less than zero (0), enter zero (0). This is your Refundable Earned Income Credit.. . . . If line 3 is greater than zero, enter the amount on line 42 of Form 502.	3	_____

**Local Tax Worksheet****2021**

► Keep for your records

Name as Shown on Return

James N &amp; Jann D Gartside

Social Security Number

282-76-4410

**Taxpayer County** . . . . . HOWARD*Enter Taxpayer County on Maryland Information Worksheet*

<b>1</b>	Enter the Maryland taxable net income from line 20 . . . . .	<b>1</b>	146,659.
<b>2</b>	Enter Maryland adjusted gross income (Form 502, line 16) . . . . .	<b>2</b>	189,856.
<b>3</b>	Enter taxpayer portion (or total if tax areas are the same) of line 2 . . . . .	<b>3</b>	189,856.
<b>4</b>	Percentage of taxpayer income (or 100% if tax areas are the same) to total income (line 3 divided by line 2). . . . .	<b>4</b>	100.00 %
<b>5</b>	Maryland taxable net income attributed to taxpayer, or to both if tax areas are the same (line 1 times line 4). . . . .	<b>5</b>	146,659.
<b>6</b>	Local income tax rate . . . . .	<b>6</b>	0.0320
<b>7</b>	Local income tax (multiply line 5 by line 6). Enter this amount on line 28 of Form 502 . . . . .	<b>7</b>	4,693.

**Spouse County** . . . . .*Enter Spouse County on Maryland Information Worksheet*

<b>8</b>	Enter the Maryland taxable net income from line 20 of Form 502 . . . . .	<b>8</b>	
<b>9</b>	Enter Maryland adjusted gross income (Form 502, line 16) . . . . .	<b>9</b>	
<b>10</b>	Enter spouse portion of line 9. . . . .	<b>10</b>	
<b>11</b>	Percentage of spouse income to total income (line 10 divided by line 9) . . . . .	<b>11</b>	%
<b>12</b>	Maryland taxable net income attributed to spouse (line 8 times line 11) . . . . .	<b>12</b>	
<b>13</b>	Local income tax rate . . . . .	<b>13</b>	
<b>14</b>	Local income tax (multiply line 12 by line 13). Add the amount on line 7 to this amount and enter on line 28 of Form 502 . . . . .	<b>14</b>	

# Local Earned Income Credit and Poverty Level Credit Worksheet

2021

► Keep for your records

Name as Shown on Return James N & Jann D Gartside	Social Security No. 282-76-4410
--	------------------------------------

## Part I – Local Earned Income Credit (part-year residents see instructions)

### Taxpayer

1	Federal earned income credit from your federal return . . . . .	1	
2	Total earned income from your federal return . . . . .	2	
3	Enter taxpayer's portion, or total if tax areas are the same, of line 2 . . . . .	3	
4	Percentage of total income attributable to taxpayer (line 3 divided by line 2) . . . . .	4	%
5	Federal earned income credit attributed to taxpayer, or to both if tax areas are the same (line 1 multiplied by line 4) . . . . .	5	
6	Local tax rate _____ multiplied by 10 . . . . .	6	
7	Multiply line 5 by line 6. Enter here and on line 29 of Form 502 . . . . .	7	

### Spouse

8	Amount from line 1. . . . .	8	
9	Amount from line 2. . . . .	9	
10	Spouse's portion of line 9 (line 9 minus line 3) . . . . .	10	
11	Percentage of total income attributable to spouse (line 10 divided by line 9) . . . . .	11	%
12	Federal earned income credit attributed to spouse (line 8 multiplied by line 11) . . . . .	12	
13	Local tax rate _____ multiplied by 10 . . . . .	13	
14	Multiply line 12 by line 13. Enter here and on line 29 of Form 502. . . . .	14	

## Part II – Local Poverty Level Credit (part-year residents see instructions)

Refer to Part II of the Earned Income Credit, Poverty Level Credit, and Refundable Earned Income Credit Worksheet (State). If the amount on line 3 is greater than the amount on line 4, you are eligible to claim the local poverty level credit. Complete Part II of this worksheet to calculate the amount of your credit.

### Taxpayer

1 a	Enter taxpayer's distributive share of pass-through entity income, or total if tax areas are the same . . . . .	1 a	
b	Enter taxpayer's salary, wages, tips and other employee compensation and net profit from self-employment, or total if tax areas are the same. (Do not include a farm or business loss.) . . . . .	b	
c	Taxpayer's earned income, or total if tax areas are the same. (line 1a plus line 1b) . . . . .	c	
2	Local tax rate. . . . .	2	
3	Multiply line 1c by line 2. Enter here and on line 30 of Form 502 . . . . .	3	

### Spouse

4	Total earned income (line 2b of Part II of the Earned Income Credit, Poverty Level Credit, and Refundable Earned Income Credit Worksheet (State)) . . . . .	4	
5	Spouse's portion of line 4 (line 4 minus line 1c) . . . . .	5	
6	Local tax rate. . . . .	6	
7	Multiply line 5 by line 6. Enter here and on line 30 of Form 502 . . . . .	7	



# Tax Payments Worksheet

2021

► Keep for your records

Name James N & Jann D Gartside	Social Security Number 282-76-4410
-----------------------------------	---------------------------------------

## Tax Payments for the Current Year

		State	
		Date	Payment
1	First Payment . . . . .		
2	Second Payment . . . . .		
3	Third Payment . . . . .		
4	Fourth Payment . . . . .		
<b>Additional Payments</b>			
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	<b>Total tax payments . . . . .</b>	8	

## Income Taxes Withheld for the Current Year

9	State withholding on Forms W-2 . . . . .	9	11,134.
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	
e	State withholding on Forms 1099-INT, 1099-DIV and 1099-OID . . . . .	e	
13	Other state tax withholding . . . . .	13	
14	<b>Total income tax withheld . . . . .</b>	14	11,134.
15	Date return will be filed and balance paid . . . . .	15	

Name(s) Shown on Return

James N &amp; Jann D Gartside

Your Social Security Number

282-76-4410

**Part I 2022 Estimated Tax Amount Options****1 Select One of Five Ways to Calculate the Required Annual Payment for 2022 Estimates:**

- a 110% (default) or ☐ 100% of **2021** taxes. . . . . ☒ 12,768.
- b 100% of tax on **2022** estimated taxable income . . . . . ☐ 11,607.
- c 90% of tax on **2022** estimated taxable income . . . . . ☐ 10,447.
- d Equal to 100% of overpayment (no vouchers) . . . . . ☐ 0.
- e 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 . . . . . 12,768.
- b Estimated amount of 2022 state and local income tax withholding . . . . . 11,134.
- c **Total of estimated tax payments required for 2022** (line 2a less line 2b) . . . . . 1,634.

**3 Select Estimated Tax Payment option:**

- a Calculate estimates if \$501 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 . . . . . 0.

**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 . . . . . 1,636.
- d Apply to extent of first quarter amount and refund excess . . . . . 409.
- 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) . . . . . 0.

**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**

	<b>1</b> July 15, 2022	<b>2</b> July 15, 2022	<b>3</b> Sep 15, 2022	<b>4</b> Jan 17, 2023	<b>Total</b>
<b>1</b> If you have already made payments, enter amounts . . . . .					
<b>2</b> Indicate which payment is due next. (e.g. if it is now April 25, 2022, check col. 2) . .	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
<b>3</b> Required Payment . . . . .	409.	409.	409.	409.	1,636.
<b>4</b> Overpayment applied . . . . .	0.	0.	0.	0.	0.
<b>5</b> Net payment due . . . . .	409.	409.	409.	409.	1,636.
<b>6</b> Voucher amounts . . . . .	409.	409.	409.	409.	1,636.

**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 estimated 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
1 Total income expected in 2022 (federal adjusted gross income) . . .	189,856.	
2 Net modifications . . . . .		
3 2022 estimated itemized deductions less state and local income taxes . . . . .	40,797.	
4 Your 2022 filing status (check one):		
Single	<input type="checkbox"/>	<input type="checkbox"/>
Married filing joint	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Married filing separately	<input type="checkbox"/>	<input type="checkbox"/>
Head of household	<input type="checkbox"/>	<input type="checkbox"/>
Qualifying widow(er)	<input type="checkbox"/>	<input type="checkbox"/>
Dependent taxpayer	<input type="checkbox"/>	<input type="checkbox"/>
5 Number of dependents including taxpayer and spouse . . . . .	3	
6 Number of blind and elderly exemptions for taxpayer and spouse . .		0
7 Number of dependents other than taxpayer or spouse who are age 65 or over . . . . .		
8 Maryland income tax to be withheld from wages during 2022 . . . .	11,134.	
9 Personal income tax credits . . . . .		
10 Business tax credits . . . . .		
11 Nonresidents only: Taxable net income (Form 505NR, line 13) . . .		

**Part VI** 2022 Estimated Taxable Income and Tax

1 Total income expected in 2022 (federal adjusted gross income) . . . . .	1	189,856.
2 Net modifications . . . . .	2	
3 Maryland adjusted gross income (line 1 plus or minus line 2) . . . . .	3	189,856.
Maryland income factor (part-year residents) or adjusted gross income factor (nonresidents) . . . . .		
4 Deductions:		
a 2022 estimated itemized deductions less state and local income taxes . . . . .	4 a	40,797.
b Your 2022 filing status (check one):		
1 <input type="checkbox"/> Single (if you can be claimed on another person's tax return, use filing status 6)		
2 <input checked="" type="checkbox"/> Married filing joint return or spouse had no income		
3 <input type="checkbox"/> Married filing separately		
4 <input type="checkbox"/> Head of household		
5 <input type="checkbox"/> Qualifying widow(er) with dependent child		
6 <input type="checkbox"/> Dependent taxpayer		
► Greater of itemized deductions or standard deduction . . . . .	4	40,797.
5 Maryland net income (subtract line 4 from line 3) . . . . .	5	149,059.
6 Personal exemptions:	6	
a Number of dependents including taxpayer and spouse . . . . .	6 a	3
b Number of blind and elderly exemptions for taxpayer and spouse . . . . .	b	0
c Number of dependents other than taxpayer or spouse who are age 65 or over . . . . .	c	
► Total exemptions . . . . .		2,400.
7 a Taxable net income (subtract line 6 from line 5) . . . . .	7 a	146,659.
b Nonresidents only: Taxable net income (Form 505NR, line 13) . . . . .	b	
c Maryland nonresident factor (divide line 7b by line 7a) . . . . .	c	
8 Maryland income tax . . . . .	8	6,914.
9 Personal and business income tax credits . . . . .	9	
10 Subtract line 9 from line 8 (if less than 0 enter 0) . . . . .	10	6,914.
11 Local income tax or special nonresident income tax: multiply line 7a (residents and part-year residents) or line 7b (nonresidents) by 0.0320 . . . . .	11	4,693.
12 Total 2022 Maryland and local income tax (add line 10 and line 11) . . . . .	12	11,607.

## 2021

Name as Shown on Return	Social Security Number
James N & Jann D Gartside	282-76-4410

This worksheet calculates the allowable state Section 179 deduction. If the deduction is limited then the allowable Section 179 (Line 7) must be allocated back to the individual activities using the State Allowed columns below. The Section 179 amounts for Schedules C, E, F, K-1 Partnership, K-1 S Corporation, and Form 4835 are on the Activity Worksheet(s).

1	Federal taxable income computed for the Section 179 limitation . . . . .	1	
	<b>State adjustments:</b>		
2	Depreciation adjustment (without Section 179) . . . . .	2	
3	Section 1231 gain adjustment . . . . .	3	
4	Other additions or subtractions to taxable income . . . . .	4	
5	<b>State taxable income</b> for the Section 179 limitation (line 1 plus lines 2 - 4) . . . . .	5	
6	Total Section 179 before limitation . . . . .	6	
7	Section 179 allowable, if different . . . . .	7	
8	Federal Section 179 allowed . . . . .   8		
9	<b>State Section 179 adjustment</b> . . . . .	9	
10	Carryover to next year . . . . .	10	

**QuickZoom** to Activity Worksheet . . . . . 

[illegible]

Total Form 2106 Section 179 Adjustment (Column B minus Column G) . . . . .

(A) Federal Total Section 179 Before Limitation	(B) Federal Net Section 179 After Limitation	(C) State Current Year Expense	(C) State Carryover From Prior Year	(D) State Total Section 179 Before Limitation	(E) State Section 179 Allowed	(F) State Section 179 Carryover To Next Year

Total Schedule A Section 179 Adjustment (Column B minus Column E). . . . .

**Tax Summary**  
► Keep for your records

**2021**

Name(s) James N & Jann D Gartside	
<b>Federal adjusted gross income</b> . . . . .	189,856.
<b>Additions to income</b> . . . . .	0.
<b>Subtractions from income</b> . . . . .	0.
<b>Maryland adjusted gross income</b> . . . . .	189,856.
<b>Itemized or standard deduction</b> . . . . .	40,797.
<b>Exemption amount</b> . . . . .	2,400.
<b>Taxable net income</b> . . . . .	146,659.
<b>State income tax</b> . . . . .	6,914.
<b>Total state credits</b> . . . . .	
<b>State income tax after credits</b> . . . . .	6,914.
<b>Local income tax</b> . . . . .	4,693.
<b>Total local credits</b> . . . . .	
<b>Local income tax after credits</b> . . . . .	4,693.
<b>Total tax liability</b> . . . . .	11,607.
<b>Contributions</b> . . . . .	
<b>Withholding, payments, credits</b> . . . . .	11,134.
<b>Balance due before any penalty/interest applied</b> . . . . .	
<b>Interest charges</b> . . . . .	
<b>Balance due</b> . . . . .	
<b>Refund to you</b> . . . . .	0.

**Maryland e-file Authentication Statement****2021**

► Keep for your records

Name(s) Shown on Return

JAMES N &amp; JANN D GARTSIDE

Social Security Number

282-76-4410

**Practitioner PIN Authorization**☐ By checking this box you are electing to file Form EL101 for this return (Practitioner PIN)**Choose one:**

- ☐ Automatically generate PIN equal to last 5 digits of taxpayer(s) SSN
- ☐ Taxpayer(s) entered own PIN(s)
- ☐ Preparer entered PIN(s) on behalf of taxpayer(s)

**Taxpayer Declaration and Tax Return Signature**

Under penalties of perjury, I declare that I have examined this return, including any accompanying statements and schedules and, to the best of my knowledge and belief, it is true, correct, and complete.

I consent to allow my Intermediate Service Provider, Transmitter, or Electronic Return Originator (ERO) to send my return to the State of Maryland and to receive the following information from the State of Maryland:

(1) acknowledgment of receipt or reason for rejection of transmission; (2) refund offset; (3) reason for any delay in processing or refund; and, (4) date of any refund.

In addition, by using a computer system and software to prepare and transmit my return electronically, I consent to the disclosure to the State of Maryland of all information pertaining to my use of the system and software and to the transmission of my tax return electronically.

I am signing my Maryland Tax Return by entering the same five-digit Self-Select PIN that I used for my federal return filing.

Taxpayer's PIN (5 numbers) . . . . . \_\_\_\_\_

Spouse's PIN (5 numbers) . . . . . \_\_\_\_\_

Date . . . . . \_\_\_\_\_

**MARYLAND**  
**Pro Delegation Worksheet**

**2021**

Check this box if you are PRO

☐

Enter preparer code from Firm/Preparer Info (See Help) . . . \_\_\_\_\_

**PDF ATTACHMENTS**

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

Attachment		Type	File Name	PDF Name	Entity	Version	
Description					Key		

|

|

## Smart Worksheets From 2021 Maryland Tax Return

SMART WORKSHEET FOR: Form 502X: Amended Return

<b>Filing Address Smart Worksheet</b>	
Send Form 502X to:	<u>Comptroller of Maryland</u> <u>Revenue Administration Division</u> <u>Amended Return Unit</u> <u>110 Carroll Street</u> <u>Annapolis, MD 21411-0001</u>

SMART WORKSHEET FOR: Form 502: Resident / Part Year Resident Return

<b>Prior Year Railroad Retirement Adjustment Smart Worksheet</b>	
<b>A</b> Prior year disaster retirement distribution taxed in current year (included in FGI) . . .	<u>0.</u>
<b>B</b> Railroad retirement income included on line A above . . . . .	<u>0.</u>

SMART WORKSHEET FOR: Form 502: Resident / Part Year Resident Return

<b>Itemized Deduction Smart Worksheet</b>	
<b>State And Local Income Taxes Worksheet</b>	
<b>a</b> State and local income taxes on federal Sch A, Line 5a (not sales tax) . . . .	<u>11884</u>
<b>b</b> State and local real estate taxes on federal Sch A, Line 5b . . . . .	<u>7346</u>
<b>c</b> State and local personal property taxes on federal Sch A, Line 5c . . . .	<u>          </u>
<b>d</b> Add lines a through c . . . . .	<u>19230</u>
<b>e</b> Enter the smaller of line d or \$10,000 (\$5,000 if MFS) . . . . .	<u>10000</u>
<b>f</b> State and local taxes to be subtracted (if line d is greater than line e, then enter line e less lines b and c, not less than 0, otherwise enter line a) . .	<u>2654</u>
<b>A</b> State and local income taxes from Worksheet above . . . . .	<u>2654</u>
<b>B</b> Amount deducted as contributions of Preservation and Conservation Easements for which a credit is claimed on Form 502CR, Part F . . . . .	<u>0</u>
<b>C</b> Difference between federal itemized deductions calculated with and without regard to the provisions of the Job Creation and Worker Assistance Act, the Jobs and Growth Tax Relief Reconciliation Act, the American Jobs Creation Act, the Tax Increase Prevention and Reconciliation Act, the Small Business and Work Opportunity Tax Act, and the American Recovery and Reinvestment Act (to Form 500DM, line 5a) . . . . .	<u>          </u>