

# Federal Electronic Filing Instructions

Tax Year 2021

**You are responsible for confirming the status of your electronically filed return.** You can confirm the status of your return by going to <https://prd.taxact.com/ef/efile-center>. You will need to enter the primary social security number and last name on the return along with your ZIP code.

**Self Select PIN:** You do not need to mail any paper signature forms to the IRS. Your return has been successfully filed once you receive your acceptance from the IRS.

**Balance Due:**

A direct withdrawal of the balance due (\$2,283) will be scheduled for April 9, 2022 once the return is accepted by the IRS.

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

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

Your first name and middle initial <b>GUOPING</b>		Last name <b>HUANG</b>		Your social security number <b>113-88-4512</b>	
If joint return, spouse's first name and middle initial <b>Manli</b>		Last name <b>Lin</b>		Spouse's social security number <b>921-95-0057</b>	
Home address (number and street). If you have a P.O. box, see instructions. <b>CangshanQu LaiyinCheng15-301</b>				Apt. no.	
City, town, or post office. If you have a foreign address, also complete spaces below. <b>Fuzhou</b>				State <b>Fujian</b>	
Foreign country name <b>China</b>				Foreign postal code <b>350007</b>	
Foreign province/state/county <b>Fujian</b>				Foreign postal code <b>350007</b>	
At any time during 2021, did you receive, sell, send, exchange, or otherwise acquire any financial interest in any virtual currency?				<input type="checkbox"/> Yes <input checked="" type="checkbox"/> 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):

(1) First name	Last name	(2) Social security number	(3) Relationship to you	(4) Check if qualifies for (see instructions):
				Child tax credit <input type="checkbox"/> Credit for other dependents <input type="checkbox"/>
				<input type="checkbox"/>
				<input type="checkbox"/>
				<input type="checkbox"/>
				<input type="checkbox"/>

Attach Sch. B if required.	<b>1</b>	Wages, salaries, tips, etc. Attach Form(s) W-2		<b>1</b>	
	<b>2a</b>	Tax-exempt interest	<b>2a</b>	<b>b</b> Taxable interest	<b>2b</b>
	<b>3a</b>	Qualified dividends	<b>3a</b>	<b>b</b> Ordinary dividends	<b>3b</b>
	<b>4a</b>	IRA distributions	<b>4a</b>	<b>b</b> Taxable amount	<b>4b</b>
	<b>5a</b>	Pensions and annuities	<b>5a</b>	<b>b</b> Taxable amount	<b>5b</b>
	<b>6a</b>	Social security benefits	<b>6a</b>	<b>b</b> Taxable amount	<b>6b</b>
<b>Standard Deduction for -</b> • Single or married filing separately, \$12,550 • Married filing jointly or Qualifying widow(er), \$25,100 • Head of household, \$18,800 • If you checked any box under Standard Deduction, see instructions.	<b>7</b>	Capital gain or (loss). Attach Schedule D if required. If not required, check here. ▶ <input type="checkbox"/>		<b>7</b>	
	<b>8</b>	Other income from Schedule 1, line 10		<b>8</b>	<b>-10,299.</b>
	<b>9</b>	Add lines 1, 2b, 3b, 4b, 5b, 6b, 7, and 8. This is your <b>total income</b>		<b>9</b>	<b>-10,299.</b>
	<b>10</b>	Adjustments to income from Schedule 1, line 26		<b>10</b>	<b>1,134.</b>
	<b>11</b>	Subtract line 10 from line 9. This is your <b>adjusted gross income</b>		<b>11</b>	<b>-11,433.</b>
	<b>12a</b>	<b>Standard deduction or itemized deductions</b> (from Schedule A)		<b>12a</b>	<b>25,100.</b>
	<b>b</b>	Charitable contributions if you take the standard deduction (see instructions)		<b>12b</b>	
	<b>c</b>	Add lines 12a and 12b		<b>12c</b>	<b>25,100.</b>
	<b>13</b>	Qualified business income deduction from Form 8995 or Form 8995-A		<b>13</b>	
	<b>14</b>	Add lines 12c and 13		<b>14</b>	<b>25,100.</b>
<b>15</b>	<b>Taxable income.</b> Subtract line 14 from line 11. If zero or less, enter -0-		<b>15</b>	<b>0.</b>	

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

Form **1040** (2021)

16	Tax (see instructions). Check if any from Form(s): 1 <input type="checkbox"/> 8814 2 <input type="checkbox"/> 4972 3 <input type="checkbox"/> _____	16	0.
17	Amount from Schedule 2, line 3	17	
18	Add lines 16 and 17	18	0.
19	Nonrefundable child tax credit or credit for other dependents from Schedule 8812	19	
20	Amount from Schedule 3, line 8	20	
21	Add lines 19 and 20	21	0.
22	Subtract line 21 from line 18. If zero or less, enter -0-	22	0.
23	Other taxes, including self-employment tax, from Schedule 2, line 21	23	2,267.
24	Add lines 22 and 23. This is your <b>total tax</b>	24	2,267.
25	Federal income tax withheld from:		
a	Form(s) W-2	25a	
b	Form(s) 1099	25b	
c	Other forms (see instructions)	25c	
d	Add lines 25a through 25c	25d	
26	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	
32	Add lines 27a and 28 through 31. These are your <b>total other payments and refundable credits</b>	32	0.
33	Add lines 25d, 26, and 32. These are your <b>total payments</b>	33	0.
34	If line 33 is more than line 24, subtract line 24 from line 33. This is the amount you <b>overpaid</b>	34	0.
35a	Amount of line 34 you want <b>refunded to you</b> . If Form 8888 is attached, check here <input type="checkbox"/>	35a	0.
b	Routing number <b>XXXXXX</b>	c	Type: <input type="checkbox"/> Checking <input type="checkbox"/> Savings
d	Account number <b>XXXXXX</b>		
36	Amount of line 34 you want <b>applied to your 2022 estimated tax</b>	36	
37	<b>Amount you owe.</b> Subtract line 33 from line 24. For details on how to pay, see instructions	37	2,283.
38	Estimated tax penalty (see instructions)	38	16.

**Refund**Direct deposit?  
See instructions.**Amount You Owe****Third Party Designee**

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

See instructions ☐ Yes. Complete below. ☐ NoDesignee's  
name ▶Phone  
no. ▶Personal identification  
number (PIN) ▶**Sign Here**

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

Your signature

Date

Your occupation

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

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

Date

Spouse's occupation

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

Phone no. **(866) 594-1081**

Email address

**Paid Preparer Use Only**

Preparer's name

Preparer's signature

Date

PTIN

Check if:

☐ Self-employed

Firm's name ▶

Phone no.

Firm's address ▶

Firm's EIN ▶

Go to [www.irs.gov/Form1040](http://www.irs.gov/Form1040) for instructions and the latest information.Form **1040** (2021)

UYA

**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

**GUOPING HUANG and Manli Lin**

Your social security number

**113-88-4512**

**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>16,043.</b>
<b>4</b>	Other gains or (losses). Attach Form 4797 . . . . .	<b>4</b>	
<b>5</b>	Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E . . . . .	<b>5</b>	
<b>6</b>	Farm income or (loss). Attach Schedule F . . . . .	<b>6</b>	
<b>7</b>	Unemployment compensation . . . . .	<b>7</b>	
<b>8</b>	Other income:		
<b>a</b>	Net operating loss . . . . .	<b>8a</b>	( )
<b>b</b>	Gambling income . . . . .	<b>8b</b>	
<b>c</b>	Cancellation of debt . . . . .	<b>8c</b>	
<b>d</b>	Foreign earned income exclusion from Form 2555 . . . . .	<b>8d</b>	( <b>26,342.</b> )
<b>e</b>	Taxable Health Savings Account distribution . . . . .	<b>8e</b>	
<b>f</b>	Alaska Permanent Fund dividends . . . . .	<b>8f</b>	
<b>g</b>	Jury duty pay . . . . .	<b>8g</b>	
<b>h</b>	Prizes and awards . . . . .	<b>8h</b>	
<b>i</b>	Activity not engaged in for profit income . . . . .	<b>8i</b>	
<b>j</b>	Stock options . . . . .	<b>8j</b>	
<b>k</b>	Income from the rental of personal property if you engaged in the rental for profit but were not in the business of renting such property . . . . .	<b>8k</b>	
<b>l</b>	Olympic and Paralympic medals and USOC prize money (see instructions) . . . . .	<b>8l</b>	
<b>m</b>	Section 951(a) inclusion (see instructions) . . . . .	<b>8m</b>	
<b>n</b>	Section 951A(a) inclusion (see instructions) . . . . .	<b>8n</b>	
<b>o</b>	Section 461(l) excess business loss adjustment . . . . .	<b>8o</b>	
<b>p</b>	Taxable distributions from an ABLE account (see instructions) . . . . .	<b>8p</b>	
<b>z</b>	Other income. List type and amount ► . . . . .	<b>8z</b>	
<b>9</b>	Total other income. Add lines 8a through 8z . . . . .	<b>9</b>	<b>-26,342.</b>
<b>10</b>	Combine lines 1 through 7 and 9. Enter here and on Form 1040, 1040-SR, or 1040-NR, line 8 . . . . .	<b>10</b>	<b>-10,299.</b>

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

Schedule 1 (Form 1040) 2021

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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	1,134.
16	Self-employed SEP, SIMPLE, and qualified plans . . . . .	16	
17	Self-employed health insurance deduction . . . . .	17	
18	Penalty on early withdrawal of savings . . . . .	18	
19a	Alimony paid . . . . .	19a	
b	Recipient's SSN. . . . . ▶		
c	Date of original divorce or separation agreement (see instructions) ▶		
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 (see instructions) . . . . .	24a	
b	Deductible expenses related to income reported on line 8k from the rental of personal property engaged in for profit . . . . .	24b	
c	Nontaxable amount of the value of Olympic and Paralympic medals and USOC prize money reported on line 8l . . . . .	24c	
d	Reforestation amortization and expenses . . . . .	24d	
e	Repayment of supplemental unemployment benefits under the Trade Act of 1974. . . . .	24e	
f	Contributions to section 501(c)(18)(D) pension plans . . . . .	24f	
g	Contributions by certain chaplains to section 403(b) plans . . . . .	24g	
h	Attorney fees and court costs for actions involving certain unlawful discrimination claims (see instructions). . . . .	24h	
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 . . . . .	24i	
j	Housing deduction from Form 2555 . . . . .	24j	
k	Excess deductions of section 67(e) expenses from Schedule K-1 (Form 1041). . . . .	24k	
z	Other adjustments. List type and amount ▶	24z	
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	1,134.

**SCHEDULE 2**  
**(Form 1040)**

Department of the Treasury  
Internal Revenue Service

**Additional Taxes**

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

OMB No. 1545-0074

**2021**  
Attachment  
Sequence No. **02**

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

**GUOPING HUANG and Manli Lin**

Your social security number

**113-88-4512**

**Part I Tax**

<b>1</b>	Alternative minimum tax. Attach Form 6251 . . . . .	<b>1</b>	
<b>2</b>	Excess advance premium tax credit repayment. Attach Form 8962 . . . . .	<b>2</b>	
<b>3</b>	Add lines 1 and 2. Enter here and on Form 1040, 1040-SR, or 1040-NR, line 17. . . . .	<b>3</b>	<b>0.</b>

**Part II Other Taxes**

<b>4</b>	Self-employment tax. Attach Schedule SE. . . . .	<b>4</b>	<b>2,267.</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. Attach Schedule H . . . . .	<b>9</b>	
<b>10</b>	Repayment of first-time homebuyer credit. Attach Form 5405 if required . . . . .	<b>10</b>	
<b>11</b>	Additional Medicare Tax. Attach Form 8959 . . . . .	<b>11</b>	
<b>12</b>	Net investment income tax. Attach Form 8960 . . . . .	<b>12</b>	
<b>13</b>	Uncollected social security and Medicare or RRTA tax on tips or group-term life insurance from Form W-2, box 12 . . . . .	<b>13</b>	
<b>14</b>	Interest on tax due on installment income from the sale of certain residential lots and timeshares. . . . .	<b>14</b>	
<b>15</b>	Interest on the deferred tax on gain from certain installment sales with a sales price over \$150,000 . . . . .	<b>15</b>	
<b>16</b>	Recapture of low-income housing credit. Attach Form 8611 . . . . .	<b>16</b>	

(continued on page 2)

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

Schedule 2 (Form 1040) 2021

UYA

**Part II Other Taxes (continued)**

<b>17</b>	Other additional taxes:		
<b>a</b>	Recapture of other credits. List type, form number, and amount . . . . .	<b>17a</b>	
<b>b</b>	Recapture of federal mortgage subsidy. If you sold your home in 2021, see instructions. . . . .	<b>17b</b>	
<b>c</b>	Additional tax on HSA distributions. Attach Form 8889 . . . . .	<b>17c</b>	
<b>d</b>	Additional tax on an HSA because you didn't remain an eligible individual. Attach Form 8889 . . . . .	<b>17d</b>	
<b>e</b>	Additional tax on Archer MSA distributions. Attach Form 8853. . . . .	<b>17e</b>	
<b>f</b>	Additional tax on Medicare Advantage MSA distributions. Attach Form 8853 . . . . .	<b>17f</b>	
<b>g</b>	Recapture of a charitable contribution deduction related to a fractional interest in tangible personal property . . . . .	<b>17g</b>	
<b>h</b>	Income you received from a nonqualified deferred compensation plan that fails to meet the requirements of section 409A . . . . .	<b>17h</b>	
<b>i</b>	Compensation you received from a nonqualified deferred compensation plan described in section 457A. . . . .	<b>17i</b>	
<b>j</b>	Section 72(m)(5) excess benefits tax. . . . .	<b>17j</b>	
<b>k</b>	Golden parachute payments . . . . .	<b>17k</b>	
<b>l</b>	Tax on accumulation distribution of trusts . . . . .	<b>17l</b>	
<b>m</b>	Excise tax on insider stock compensation from an expatriated corporation . . . . .	<b>17m</b>	
<b>n</b>	Look-back interest under section 167(g) or 460(b) from Form 8697 or 8866. . . . .	<b>17n</b>	
<b>o</b>	Tax on non-effectively connected income for any part of the year you were a nonresident alien from Form 1040-NR. . . . .	<b>17o</b>	
<b>p</b>	Any interest from Form 8621, line 16f, relating to distributions from, and dispositions of, stock of a section 1291 fund. . . . .	<b>17p</b>	
<b>q</b>	Any interest from Form 8621, line 24. . . . .	<b>17q</b>	
<b>z</b>	Any other taxes. List type and amount ► _____	<b>17z</b>	
<b>18</b>	Total additional taxes. Add lines 17a through 17z . . . . .	<b>18</b>	
<b>19</b>	Additional tax from Schedule 8812 . . . . .	<b>19</b>	
<b>20</b>	Section 965 net tax liability installment from Form 965-A . . . . .	<b>20</b>	
<b>21</b>	Add lines 4, 7 through 16, 18, and 19. These are your <b>total other taxes</b> . Enter here and on Form 1040 or 1040-SR, line 23, or Form 1040-NR, line 23b. . . . .	<b>21</b>	<b>2,267.</b>

**SCHEDULE C**  
(Form 1040)

**Profit or Loss From Business**  
(Sole Proprietorship)

OMB No. 1545-0074

**2021**

Attachment  
Sequence No. **09**

Department of the Treasury  
Internal Revenue Service (99)

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

Name of proprietor

**GUOPING HUANG**

Social security number (SSN)

**113-88-4512**

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

**Software Development, Custom software developme**

**B** Enter code from instructions

► **518210**

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

**Huang Technology Development**

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

**E** Business address (including suite or room no.) ► **DongYuan Lu 10 LaiYin Cheng #15 RM 301**

City, town or post office, state, and ZIP code **Fuzhou, Fujian, 350007, China**

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

**G** Did you "materially participate" in the operation of this business during 2021? If "No," see instructions for limit on losses . . . . . ☒ Yes ☐ No

**H** If you started or acquired this business during 2021, check here . . . . . ☐

**I** Did you make any payments in 2021 that would require you to file Form(s) 1099? See instructions . . . . . ☐ Yes ☒ No

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

**Part I Income**

<b>1</b> Gross receipts or sales. See instructions for line 1 and check the box if this income was reported to you on Form W-2 and the "Statutory employee" box on that form was checked . . . . . <input type="checkbox"/>	<b>1</b>	<b>26,342.</b>
<b>2</b> Returns and allowances . . . . .	<b>2</b>	
<b>3</b> Subtract line 2 from line 1 . . . . .	<b>3</b>	<b>26,342.</b>
<b>4</b> Cost of goods sold (from line 42) . . . . .	<b>4</b>	
<b>5</b> <b>Gross profit.</b> Subtract line 4 from line 3 . . . . .	<b>5</b>	<b>26,342.</b>
<b>6</b> Other income, including federal and state gasoline or fuel tax credit or refund (see instructions) . . . . .	<b>6</b>	
<b>7</b> <b>Gross income.</b> Add lines 5 and 6 . . . . .	<b>7</b>	<b>26,342.</b>

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

<b>8</b> Advertising . . . . .	<b>8</b>	<b>1,181.</b>	<b>18</b> Office expense (see instructions) . . . . .	<b>18</b>	<b>987.</b>
<b>9</b> Car and truck expenses (see instructions) . . . . .	<b>9</b>		<b>19</b> Pension and profit-sharing plans . . . . .	<b>19</b>	
<b>10</b> Commissions and fees . . . . .	<b>10</b>		<b>20</b> Rent or lease (see instructions):		
<b>11</b> Contract labor (see instructions) . . . . .	<b>11</b>	<b>5,766.</b>	<b>a</b> Vehicles, machinery, and equipment . . . . .	<b>20a</b>	
<b>12</b> Depletion . . . . .	<b>12</b>		<b>b</b> Other business property . . . . .	<b>20b</b>	
<b>13</b> Depreciation and section 179 expense deduction (not included in Part III) (see instructions) . . . . .	<b>13</b>		<b>21</b> Repairs and maintenance . . . . .	<b>21</b>	
<b>14</b> Employee benefit programs (other than on line 19) . . . . .	<b>14</b>		<b>22</b> Supplies (not included in Part III) . . . . .	<b>22</b>	<b>234.</b>
<b>15</b> Insurance (other than health) . . . . .	<b>15</b>		<b>23</b> Taxes and licenses . . . . .	<b>23</b>	
<b>16</b> Interest (see instructions):			<b>24</b> Travel and meals:		
<b>a</b> Mortgage (paid to banks, etc.) . . . . .	<b>16a</b>		<b>a</b> Travel . . . . .	<b>24a</b>	
<b>b</b> Other . . . . .	<b>16b</b>		<b>b</b> Deductible meals (see instructions) . . . . .	<b>24b</b>	
<b>17</b> Legal and professional services . . . . .	<b>17</b>		<b>25</b> Utilities . . . . .	<b>25</b>	<b>1,631.</b>
			<b>26</b> Wages (less employment credits) . . . . .	<b>26</b>	
			<b>27a</b> Other expenses (from line 48) . . . . .	<b>27a</b>	
			<b>b</b> Reserved for future use . . . . .	<b>27b</b>	
<b>28</b> <b>Total expenses</b> before expenses for business use of home. Add lines 8 through 27a . . . . .	<b>28</b>	<b>9,799.</b>			
<b>29</b> Tentative profit or (loss). Subtract line 28 from line 7 . . . . .	<b>29</b>	<b>16,543.</b>			
<b>30</b> Expenses for business use of your home. Do not report these expenses elsewhere. Attach Form 8829 unless using the simplified method. See instructions.					

**Simplified method filers only:** Enter the total square footage of (a) your home: **1000**  
and (b) the part of your home used for business: **100** . . . . . Use the Simplified Method Worksheet in the instructions to figure the amount to enter on line 30 . . . . .

**31** **Net profit or (loss).** Subtract line 30 from line 29.

• If a profit, enter on both **Schedule 1 (Form 1040), line 3**, and on **Schedule SE, line 2**. (If you checked the box on line 1, see instructions). Estates and trusts, enter on **Form 1041, line 3**.

• If a loss, you **must** go to line 32.

**32** If you have a loss, check the box that describes your investment in this activity. See instructions.

• If you checked 32a, enter the loss on both **Schedule 1 (Form 1040), line 3**, and on **Schedule SE, line 2**. (If you checked the box on line 1, see the line 31 instructions.) Estates and trusts, enter on **Form 1041, line 3**.

• If you checked 32b, you **must** attach **Form 6198**. Your loss may be limited.

**32a** ☐ All investment is at risk.

**32b** ☐ Some investment is not at risk.



**SCHEDULE SE  
(Form 1040)**

Department of the Treasury  
Internal Revenue Service (99)

**Self-Employment Tax**

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

OMB No. 1545-0074

**2021**  
Attachment  
Sequence No. **17**

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

**GUOPING HUANG**

Social security number of person  
with self-employment income ►

**113-88-4512**

**Part I Self-Employment Tax**

**Note:** If your only income subject to self-employment tax is **church employee income**, see instructions for how to report your income and the definition of church employee income.

**A** If you are a minister, member of a religious order, or Christian Science practitioner **and** you filed Form 4361, but you had \$400 or more of **other** net earnings from self-employment, check here and continue with Part I. . . . . ☐

Skip lines 1a and 1b if you use the farm optional method in Part II. See instructions.

**1a** Net farm profit or (loss) from Schedule F, line 34, and farm partnerships, Schedule K-1 (Form 1065), box 14, code A . . . . . **1a**

**b** If you received social security retirement or disability benefits, enter the amount of Conservation Reserve Program payments included on Schedule F, line 4b, or listed on Schedule K-1 (Form 1065), box 20, code AH . . . . . **1b** ( )

Skip line 2 if you use the nonfarm optional method in Part II. See instructions.

**2** Net profit or (loss) from Schedule C, line 31; and Schedule K-1 (Form 1065), box 14, code A (other than farming). See instructions for other income to report or if you are a minister or member of a religious order . . . . . **2** **16,043.**

**3** Combine lines 1a, 1b, and 2 . . . . . **3** **16,043.**

**4a** If line 3 is more than zero, multiply line 3 by 92.35% (0.9235). Otherwise, enter amount from line 3 . . . . . **4a** **14,816.**

**Note:** If line 4a is less than \$400 due to Conservation Reserve Program payments on line 1b, see instructions.

**b** If you elect one or both of the optional methods, enter the total of lines 15 and 17 here . . . . . **4b**

**c** Combine lines 4a and 4b. If less than \$400, **stop**; you don't owe self-employment tax.

**Exception:** If less than \$400 and you had **church employee income**, enter -0- and continue . . . . . **4c** **14,816.**

**5a** Enter your **church employee income** from Form W-2. See instructions for definition of church employee income . . . . . **5a**

**b** Multiply line 5a by 92.35% (0.9235). If less than \$100, enter -0- . . . . . **5b** **0.**

**6** Add lines 4c and 5b . . . . . **6** **14,816.**

**7** Maximum amount of combined wages and self-employment earnings subject to social security tax or the 6.2% portion of the 7.65% railroad retirement (tier 1) tax for 2021 . . . . . **7** **142,800**

**8a** Total social security wages and tips (total of boxes 3 and 7 on Form(s) W-2) and railroad retirement (tier 1) compensation. If \$142,800 or more, skip lines 8b through 10, and go to line 11 . . . . . **8a**

**b** Unreported tips subject to social security tax from Form 4137, line 10. . . . . **8b**

**c** Wages subject to social security tax from Form 8919, line 10 . . . . . **8c**

**d** Add lines 8a, 8b, and 8c. . . . . **8d**

**9** Subtract line 8d from line 7. If zero or less, enter -0- here and on line 10 and go to line 11 . . . . . **9** **142,800.**

**10** Multiply the **smaller** of line 6 or line 9 by 12.4% (0.124) . . . . . **10** **1,837.**

**11** Multiply line 6 by 2.9% (0.029) . . . . . **11** **430.**

**12 Self-employment tax.** Add lines 10 and 11. Enter here and on **Schedule 2 (Form 1040), line 4** . . . . . **12** **2,267.**

**13 Deduction for one-half of self-employment tax.**  
Multiply line 12 by 50% (0.50). Enter here and on **Schedule 1 (Form 1040), line 15** . . . . . **13** **1,134.**

**Part II Optional Methods To Figure Net Earnings** (see instructions)

**Farm Optional Method.** You may use this method **only** if **(a)** your gross farm income<sup>1</sup> wasn't more than \$8,820, **or (b)** your net farm profits<sup>2</sup> were less than \$6,367.

**14** Maximum income for optional methods . . . . . **14** **5,880**

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

**Nonfarm Optional Method.** You may use this method **only** if **(a)** your net nonfarm profits<sup>3</sup> were less than \$6,367 and also less than 72.189% of your gross nonfarm income<sup>4</sup>, **and (b)** you had net earnings from self-employment of at least \$400 in 2 of the prior 3 years. **Caution:** You may use this method no more than five times.

**16** Subtract line 15 from line 14. . . . . **16**

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

<sup>1</sup> From Sch. F, line 9; and Sch. K-1 (Form 1065), box 14, code B.

<sup>2</sup> From Sch. F, line 34; and Sch. K-1 (Form 1065), box 14, code A—minus the amount you would have entered on line 1b had you not used the optional method.

<sup>3</sup> From Sch. C, line 31; and Sch. K-1 (Form 1065), box 14, code A.

<sup>4</sup> From Sch. C, line 7; and Sch. K-1 (Form 1065), box 14, code C.

# Foreign Earned Income

OMB No. 1545-0074

**2021**

Attachment  
Sequence No. **34**

▶ Attach to Form 1040 or 1040-SR.  
▶ Go to [www.irs.gov/Form2555](http://www.irs.gov/Form2555) for instructions and the latest information.

## For Use by U.S. Citizens and Resident Aliens Only

Name shown on Form 1040 or 1040-SR

**GUOPING HUANG**

Your social security number

**113-88-4512**

### Part I General Information

- 1 Your foreign address (including country) **DongYuan Lu No.10 LaiYin Cheng Fuzhou, Fujian 350007 China**
- 2 Your occupation **Programmer**
- 3 Employer's name ▶ **Huang Technology Development**
- 4a Employer's U.S. address ▶
- b Employer's foreign address ▶ **DongYuan Lu No.10 LaiYin Cheng Building 15 Apt 301 Fuzhou, Fujian 350007 China**
- 5 Employer is (check any that apply):  
a ☐ A foreign entity  
b ☐ A U.S. company  
c ☒ Self  
d ☐ A foreign affiliate of a U.S. company  
e ☐ Other (specify) ▶
- 6a If you previously filed Form 2555 or Form 2555-EZ, enter the last year you filed the form. ▶ **2020**
- b If you didn't previously file Form 2555 or Form 2555-EZ to claim either of the exclusions, check here ▶ ☐ and go to line 7.
- c Have you ever revoked either of the exclusions? . . . . . ☐ Yes ☒ No
- d If you answered "Yes," enter the type of exclusion and the tax year for which the revocation was effective. ▶
- 7 Of what country are you a citizen/national? ▶ **People's Republic of China**
- 8a Did you maintain a separate foreign residence for your family because of adverse living conditions at your tax home? See **Second foreign household** in the instructions . . . . . ☐ Yes ☒ No
- b If "Yes," enter city and country of the separate foreign residence. Also, enter the number of days during your tax year that you maintained a second household at that address. ▶
- 9 List your tax home(s) during your tax year and date(s) established. ▶ **Fuzhou, People's Republic of China 01/09/2010**

**Next, complete either Part II or Part III. If an item doesn't apply, enter "N/A." If you don't give the information asked for, any exclusion or deduction you claim may be disallowed.**

### Part II Taxpayers Qualifying Under Bona Fide Residence Test

**Note:** Only U.S. citizens and resident aliens who are citizens or nationals of U.S. treaty countries can use this test. See instructions.

- 10 Date bona fide residence began ▶ , and ended ▶
- 11 Kind of living quarters in foreign country ▶ a ☐ Purchased house b ☐ Rented house or apartment c ☐ Rented room  
d ☐ Quarters furnished by employer
- 12a Did any of your family live with you abroad during any part of the tax year? . . . . . ☐ Yes ☐ No
- b If "Yes," who and for what period? ▶
- 13a Have you submitted a statement to the authorities of the foreign country where you claim bona fide residence that you aren't a resident of that country? See instructions . . . . . ☐ Yes ☐ No
- b Are you required to pay income tax to the country where you claim bona fide residence? See instructions. . . . . ☐ Yes ☐ No
- If you answered "Yes" to 13a and "No" to 13b, you don't qualify as a bona fide resident. Don't complete the rest of this part.**
- 14 If you were present in the United States or its possessions during the tax year, complete columns (a)–(d) below. **Don't** include the income from column (d) in Part IV, but report it on Form 1040 or 1040-SR.

(a) Date arrived in U.S.	(b) Date left U.S.	(c) Number of days in U.S. on business	(d) Income earned in U.S. on business (attach computation)	(a) Date arrived in U.S.	(b) Date left U.S.	(c) Number of days in U.S. on business	(d) Income earned in U.S. on business (attach computation)

- 15a List any contractual terms or other conditions relating to the length of your employment abroad. ▶
- b Enter the type of visa under which you entered the foreign country. ▶
- c Did your visa limit the length of your stay or employment in a foreign country? If "Yes," attach explanation ☐ Yes ☐ No
- d Did you maintain a home in the United States while living abroad? . . . . . ☐ Yes ☐ No
- e If "Yes," enter address of your home, whether it was rented, the names of the occupants, and their relationship to you. ▶

**Part III Taxpayers Qualifying Under Physical Presence Test****Note:** U.S. citizens and all resident aliens can use this test. See instructions.

- 16** The physical presence test is based on the 12-month period from ► **01/01/2021** through ► **04/08/2022**
- 17** Enter your principal country of employment during your tax year. ► **China, People's Republic of**
- 18** If you traveled abroad during the 12-month period entered on line 16, complete columns (a)–(f) below. Exclude travel between foreign countries that didn't involve travel on or over international waters, or in or over the United States, for 24 hours or more. If you have no travel to report during the period, enter "Physically present in a foreign country or countries for the entire 12-month period." **Don't** include the income from column (f) below in Part IV, but report it on Form 1040 or 1040-SR.

(a) Name of country (including U.S.)	(b) Date arrived	(c) Date left	(d) Full days present in country	(e) Number of days in U.S. on business	(f) Income earned in U.S. on business (attach computation)
<b>Physically present in foreign country for entire 12 months</b>					

**Part IV All Taxpayers**

**Note:** Enter on lines 19 through 23 all income, including noncash income, you earned and actually or constructively received during your 2021 tax year for services you performed in a foreign country. If any of the foreign earned income received this tax year was earned in a prior tax year, or will be earned in a later tax year (such as a bonus), see the instructions. **Don't** include income from line 14, column (d), or line 18, column (f). Report amounts in U.S. dollars, using the exchange rates in effect when you actually or constructively received the income.

**If you are a cash basis taxpayer, report on Form 1040 or 1040-SR all income you received in 2021, no matter when you performed the service.**

2021 Foreign Earned Income		Amount (in U.S. dollars)
<b>19</b> Total wages, salaries, bonuses, commissions, etc. . . . .	<b>19</b>	
<b>20</b> Allowable share of income for personal services performed (see instructions):		
<b>a</b> In a business (including farming) or profession . . . . .	<b>20a</b>	<b>26,342.</b>
<b>b</b> In a partnership. List partnership's name and address and type of income. ► . . . . .	<b>20b</b>	
<b>21</b> Noncash income (market value of property or facilities furnished by employer— attach statement showing how it was determined):		
<b>a</b> Home (lodging). . . . .	<b>21a</b>	
<b>b</b> Meals . . . . .	<b>21b</b>	
<b>c</b> Car . . . . .	<b>21c</b>	
<b>d</b> Other property or facilities. List type and amount. ► . . . . .	<b>21d</b>	
<b>22</b> Allowances, reimbursements, or expenses paid on your behalf for services you performed:		
<b>a</b> Cost of living and overseas differential . . . . .	<b>22a</b>	
<b>b</b> Family . . . . .	<b>22b</b>	
<b>c</b> Education . . . . .	<b>22c</b>	
<b>d</b> Home leave . . . . .	<b>22d</b>	
<b>e</b> Quarters . . . . .	<b>22e</b>	
<b>f</b> For any other purpose. List type and amount. ► . . . . .	<b>22f</b>	
<b>g</b> Add lines 22a through 22f . . . . .	<b>22g</b>	<b>0.</b>
<b>23</b> Other foreign earned income. List type and amount. ► . . . . .	<b>23</b>	
<b>24</b> Add lines 19 through 21d, line 22g, and line 23 . . . . .	<b>24</b>	<b>26,342.</b>
<b>25</b> Total amount of meals and lodging included on line 24 that is excludable (see instructions). . . . .	<b>25</b>	
<b>26</b> Subtract line 25 from line 24. Enter the result here and on line 27 on page 3. This is your <b>2021 foreign earned income</b> . . . . .	<b>26</b>	<b>26,342.</b>

**Part V All Taxpayers**

<b>27</b>	Enter the amount from line 26. . . . .	<b>27</b>	<b>26,342.</b>
Are you claiming the housing exclusion or housing deduction?			
<input type="checkbox"/> <b>Yes.</b> Complete Part VI.			
<input checked="" type="checkbox"/> <b>No.</b> Go to Part VII.			

**Part VI Taxpayers Claiming the Housing Exclusion and/or Deduction**

<b>28</b>	Qualified housing expenses for the tax year (see instructions) . . . . .	<b>28</b>	
<b>29a</b>	Enter location where housing expenses incurred. See instructions. ►		
<b>b</b>	Enter limit on housing expenses. See instructions. . . . .	<b>29b</b>	
<b>30</b>	Enter the <b>smaller</b> of line 28 or line 29b. . . . .	<b>30</b>	
<b>31</b>	Number of days in your qualifying period that fall within your 2021 tax year (see instructions) . . . . .	<b>31</b>	<b>0 days</b>
<b>32</b>	Multiply \$47.65 by the number of days on line 31. If 365 is entered on line 31, enter \$17,392 here. . . . .	<b>32</b>	
<b>33</b>	Subtract line 32 from line 30. If the result is zero or less, don't complete the rest of this part or any of Part IX . . . . .	<b>33</b>	<b>0.</b>
<b>34</b>	Enter employer-provided amounts. See instructions. . . . .	<b>34</b>	
<b>35</b>	Divide line 34 by line 27. Enter the result as a decimal (rounded to at least three places), but don't enter more than "1.000" . . . . .	<b>35</b>	
<b>36</b>	<b>Housing exclusion.</b> Multiply line 33 by line 35. Enter the result but don't enter more than the amount on line 34. Also, complete Part VIII . . . . .	<b>36</b>	<b>0.</b>
<b>Note:</b> The housing deduction is figured in Part IX. If you choose to claim the foreign earned income exclusion, complete Parts VII and VIII before Part IX.			

**Part VII Taxpayers Claiming the Foreign Earned Income Exclusion**

<b>37</b>	Maximum foreign earned income exclusion. Enter \$108,700 . . . . .	<b>37</b>	<b>\$108,700</b>
<b>38</b>	<ul style="list-style-type: none"> <li>● If you completed Part VI, enter the number from line 31.</li> <li>● All others, enter the number of days in your qualifying period that fall within your 2021 tax year. See the instructions for line 31.</li> </ul>	<b>38</b>	<b>365 days</b>
<b>39</b>	<ul style="list-style-type: none"> <li>● If line 38 and the number of days in your 2021 tax year (usually 365) are the same, enter "1.000."</li> <li>● Otherwise, divide line 38 by the number of days in your 2021 tax year and enter the result as a decimal (rounded to at least three places).</li> </ul>	<b>39</b>	<b>1.000</b>
<b>40</b>	Multiply line 37 by line 39 . . . . .	<b>40</b>	<b>108,700.</b>
<b>41</b>	Subtract line 36 from line 27. . . . .	<b>41</b>	<b>26,342.</b>
<b>42</b>	<b>Foreign earned income exclusion.</b> Enter the <b>smaller</b> of line 40 or line 41. Also, complete Part VIII ►	<b>42</b>	<b>26,342.</b>

**Part VIII Taxpayers Claiming the Housing Exclusion, Foreign Earned Income Exclusion, or Both**

<b>43</b>	Add lines 36 and 42 . . . . .	<b>43</b>	<b>26,342.</b>
<b>44</b>	Deductions allowed in figuring your adjusted gross income (Form 1040 or 1040-SR, line 11) that are allocable to the excluded income. See instructions and attach computation. . . . .	<b>44</b>	<b>0.</b>
<b>45</b>	Subtract line 44 from line 43. Enter the result here and in parentheses on Schedule 1 (Form 1040), line 8d. Complete the Foreign Earned Income Tax Worksheet in the Instructions for Forms 1040 and 1040-SR if you enter an amount on this line . . . . .	<b>45</b>	<b>26,342.</b>

**Part IX Taxpayers Claiming the Housing Deduction—Complete this part only if (a) line 33 is more than line 36, and (b) line 27 is more than line 43.**

<b>46</b>	Subtract line 36 from line 33 . . . . .	<b>46</b>	<b>0.</b>
<b>47</b>	Subtract line 43 from line 27 . . . . .	<b>47</b>	<b>0.</b>
<b>48</b>	Enter the <b>smaller</b> of line 46 or line 47 . . . . .	<b>48</b>	<b>0.</b>
<b>Note:</b> If line 47 is <b>more than</b> line 48 and you couldn't deduct all of your 2020 housing deduction because of the 2020 limit, use the Housing Deduction Carryover Worksheet in the instructions to figure the amount to enter on line 49. Otherwise, go to line 50.			
<b>49</b>	Housing deduction carryover from 2020 (from the Housing Deduction Carryover Worksheet in the instructions) . . . . .	<b>49</b>	<b>0.</b>
<b>50</b>	<b>Housing deduction.</b> Add lines 48 and 49. Enter the total here and on Schedule 1 (Form 1040), line 24j. Complete the Foreign Earned Income Tax Worksheet in the Instructions for Forms 1040 and 1040-SR if you enter an amount on this line . . . . .	<b>50</b>	<b>0.</b>