

Form	1040	Department of the Treasury—Internal Revenue Service (99)	2020	OMB No. 1545-0074	IRS Use Only—Do not write or staple in this space.																																																																										
Filing Status <input type="checkbox"/> Single <input checked="" type="checkbox"/> Married filing jointly <input type="checkbox"/> Married filing separately (MFS) <input type="checkbox"/> Head of household (HOH) <input type="checkbox"/> 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 John		Last name Doe		Your social security number 111-11-1111																																																																											
If joint return, spouse's first name and middle initial Jane		Last name Doe		Spouse's social security number 111-11-1112																																																																											
Home address (number and street). If you have a P.O. box, see instructions. 1234 High Street				Apt. no.																																																																											
City, town or post office. If you have a foreign address, also complete spaces below. San Luis Obispo			State CA	ZIP code 93401																																																																											
Foreign country name		Foreign province/state/county		Foreign postal code																																																																											
				<input type="checkbox"/> You <input type="checkbox"/> Spouse																																																																											
At anytime during 2020, did you receive, sell, send, exchange, or otherwise acquire financial interest in any virtual currency? <input type="checkbox"/> Yes <input type="checkbox"/> No																																																																															
Standard Deduction Someone can claim: <input type="checkbox"/> You as a dependent <input type="checkbox"/> Your spouse as a dependent <input type="checkbox"/> Spouse itemizes on a separate return or you were a dual-status alien																																																																															
Age/Blindness You: <input type="checkbox"/> Were born before January 2, 1956 <input type="checkbox"/> Are blind Spouse: <input type="checkbox"/> Was born before January 2, 1956 <input type="checkbox"/> Is blind																																																																															
Dependents (see instructions):																																																																															
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For Disclosure, Privacy Act, and Paperwork Reduction Act Notice, see separate instructions.

Form **1040** (2020)

Form 1040 (2020)

John & Jane Doe**111-11-1111** Page **2**

16	Tax (see instructions). Check if any from Form(s) <input type="checkbox"/> 8814 <input checked="" type="checkbox"/> 2 <input type="checkbox"/> 4972 <input type="checkbox"/> 3	16	21,295
17	Amount from Schedule 2, line 3	17	
18	Add lines 16 and 17	18	21,295
19	Child tax credit or credit for other dependents	19	2,000
20	Amount from Schedule 3, line 7	20	
21	Add lines 19 and 20	21	2,000
22	Subtract line 21 from line 18. If zero or less, enter -0-	22	19,295
23	Other taxes, including self-employment tax, from Schedule 2, line 10	23	
24	Add lines 22 and 23. This is your total tax	24	19,295
25	Federal income tax withheld from:		
a	Form(s) W-2	25a	2,485
b	Form(s) 1099	25b	
c	Other forms (see instructions)	25c	
d	Add lines 25a through 25c	25d	2,485
26	2020 estimated tax payments and amount applied from 2019 return	26	
27	Earned income credit (EIC)	27	
28	Additional child tax credit. Attach Schedule 8812	28	
29	American opportunity credit from Form 8863, line 8	29	
30	Recovery rebate credit. See instructions	30	0
31	Amount from Schedule 3, line 13	31	
32	Add lines 27 through 31. These are your total other payments and refundable credits	32	
33	Add lines 25d, 26, and 32. These are your total payments	33	2,485
34	If line 33 is more than line 24, subtract line 24 from line 33. This is the amount you overpaid	34	
35a	Amount of line 34 you want refunded to you . If Form 8888 is attached, check here <input type="checkbox"/>	35a	
b	Routing number	c	Type: <input type="checkbox"/> Checking <input type="checkbox"/> Savings
d	Account number		
36	Amount of line 34 you want applied to your 2021 estimated tax	36	
37	Subtract line 33 from line 24. This is the amount you owe now Note: Schedule H and Schedule SE filers, line 37 may not represent all of the taxes you owe for 2020. See Schedule 3, line 12e, and its instructions for details.	37	17,070
38	Estimated tax penalty (see instructions)	38	260

RefundDirect deposit?
See instructions**Amount You Owe**For details on
how to pay, see
instructions.**Third Party Designee**

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

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

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

Your signature

Date

Your occupation

If the IRS sent you an Identity Protection PIN, enter it here
(see inst.)Spouse's signature. If a joint return, **both** must sign.

Date

Spouse's occupation

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

Phone no.

Email address

Preparer's name

Preparer's signature

Date

PTIN

Check if:

Paid**Preparer** Firm's name ▶ **Kasarjian & Company CPAs, Inc.**Phone no. **805-545-8121****Use Only** **1540 Marsh St Ste 220**Firm's address ▶ **San Luis Obispo CA 93401**Firm's EIN ▶ **47-2704060**Go to www.irs.gov/Form1040 for instructions and the latest information.Form **1040** (2020)

SCHEDULE 1
(Form 1040)Department of the Treasury
Internal Revenue Service**Additional Income and Adjustments to Income**

OMB No. 1545-0074

2020Attachment
Sequence No. **01**▶ **Attach to Form 1040, 1040-SR, or 1040-NR.**▶ **Go to www.irs.gov/Form1040 for instructions and the latest information.**

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

John & Jane Doe

Your social security number

111-11-1111**Part I Additional Income**

1	Taxable refunds, credits, or offsets of state and local income taxes	1	
2a	Alimony received	2a	
b	Date of original divorce or separation agreement (see instructions) ▶		
3	Business income or (loss). Attach Schedule C	3	
4	Other gains or (losses). Attach Form 4797	4	
5	Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E	5	100,000
6	Farm income or (loss). Attach Schedule F	6	
7	Unemployment compensation	7	
8	Other income. List type and amount ▶	8	
9	Combine lines 1 through 8. Enter here and on Form 1040, 1040-SR, or 1040-NR, line 8	9	100,000

Part II Adjustments to Income

10	Educator expenses	10	
11	Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106	11	
12	Health savings account deduction. Attach Form 8889	12	
13	Moving expenses for members of the Armed Forces. Attach Form 3903	13	
14	Deductible part of self-employment tax. Attach Schedule SE	14	
15	Self-employed SEP, SIMPLE, and qualified plans	15	
16	Self-employed health insurance deduction	16	
17	Penalty on early withdrawal of savings	17	
18a	Alimony paid	18a	
b	Recipient's SSN		
c	Date of original divorce or separation agreement (see instructions) ▶		
19	IRA deduction	19	
20	Student loan interest deduction	20	
21	Tuition and fees deduction. Attach Form 8917	21	
22	Add lines 10 through 21. These are your adjustments to income . Enter here and on Form 1040, 1040-SR, or 1040-NR, line 10a	22	

For Paperwork Reduction Act Notice, see your tax return instructions.**Schedule 1 (Form 1040) 2020**

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

▶ Attach to Form 1040 or 1040-SR.

OMB No. 1545-0074

2020Attachment
Sequence No. **07**

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

Your social security number

John & Jane Doe**111-11-1111****Medical****and
Dental
Expenses****Caution:** Do not include expenses reimbursed or paid by others.**1** Medical and dental expenses (see instructions)**1** **24,300****2** Enter amount from Form 1040 or

1040-SR, line 11

2 **192,098****3** Multiply line 2 by 7.5% (0.075)**3** **14,407****4** Subtract line 3 from line 1. If line 3 is more than line 1, enter -0-**4** **9,893****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 ☒ **X****5a** **1,641****b** State and local real estate taxes (see instructions)**5b** **7,700****c** State and local personal property taxes**5c** **249****d** Add lines 5a through 5c**5d** **9,590****e** Enter the smaller of line 5d or \$10,000 (\$5,000 if married filing separately)**5e** **9,590****6** Other taxes. List type and amount ▶**6****7** Add lines 5e and 6**7** **9,590****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** **16,296****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** **16,296****9** Investment interest. Attach Form 4952 if required. See instructions**9****10** Add lines 8e and 9**10** **16,296****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** **1,250****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** **1,250****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 ▶**16****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 12**17** **37,029****18** If you elect to itemize deductions even though they are less than your standard deduction, check this box ☐

For Paperwork Reduction Act Notice, see the Instructions for Forms 1040 and 1040-SR.

Schedule A (Form 1040) 2020

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

Your social security number

John & Jane Doe

111-11-1111

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

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

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

28	(a) Name	(b) Enter P for partnership; S for S corporation	(c) Check if foreign partnership	(d) Employer identification number	(e) Check if basis computation is required	(f) Check if any amount is not at risk
A	Fake Partnership	P				
B	Fake Partnership	P				
C						
D						

Passive Income and Loss			Nonpassive Income and Loss		
(g) Passive loss allowed (attach Form 8582 if required)	(h) Passive income from Schedule K-1	(i) Nonpassive loss allowed (see Schedule K-1)	(j) Section 179 expense deduction from Form 4562	(k) Nonpassive income from Schedule K-1	
A		0		50,000	
B		0		50,000	
C					
D					
29a Totals				100,000	
b Totals					
30 Add columns (h) and (k) of line 29a			30	100,000	
31 Add columns (g), (i), and (j) of line 29b			31	(0)	
32 Total partnership and S corporation income or (loss). Combine lines 30 and 31			32	100,000	

Part III Income or Loss From Estates and Trusts

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

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

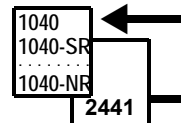
38	(a) Name	(b) Employer identification number	(c) Excess inclusion from Schedules Q, line 2c (see instructions)	(d) Taxable income (net loss) from Schedules Q, line 1b	(e) Income from Schedules Q, line 3b
39	Combine columns (d) and (e) only. Enter the result here and include in the total on line 41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

Part V Summary

40	Net farm rental income or (loss) from Form 4835. Also, complete line 42 below	40	
41	Total income or (loss). Combine lines 26, 32, 37, 39, and 40. Enter the result here and on Schedule 1 (Form 1040), line 5	41	100,000
42	Reconciliation of farming and fishing income. Enter your gross farming and fishing income reported on Form 4835, line 7; Schedule K-1 (Form 1065), box 14, code B; Schedule K-1 (Form 1120-S), box 17, code AD; and Schedule K-1 (Form 1041), box 14, code F. See instructions	42	
43	Reconciliation for real estate professionals. If you were a real estate professional (see instructions), enter the net income or (loss) you reported anywhere on Form 1040, Form 1040-SR, or Form 1040-NR from all rental real estate activities in which you materially participated under the passive activity loss rules	43	

Form **2441****Child and Dependent Care Expenses**

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

▶ Go to www.irs.gov/Form2441 for instructions and the latest information.

OMB No. 1545-0074

2020Attachment
Sequence No. **21**Department of the Treasury
Internal Revenue Service (99)

Name(s) shown on return

John & Jane Doe

Your social security number

111-11-1111

You cannot claim a credit for child and dependent care expenses if your filing status is married filing separately unless you meet the requirements listed in the instructions under "Married Persons Filing Separately." If you meet these requirements, check this box. ☐

Part I Persons or Organizations Who Provided the Care –You must complete this part.

(If you have more than two care providers, see the instructions.)

1	(a) Care provider's name	(b) Address (number, street, apt. no., city, state, and ZIP code)	(c) Identifying number (SSN or EIN)	(d) Amount paid (see instructions)

Did you receive
dependent care benefits?

No

Yes

Complete only Part II below.

Complete Part III on the back next.

Caution: If the care was provided in your home, you may owe employment taxes. For details, see the instructions for Schedule 2 (Form 1040), line 7a.

Part II Credit for Child and Dependent Care Expenses**2** Information about your **qualifying person(s)**. If you have more than two qualifying persons, see the instructions.

(a) Qualifying person's name		(b) Qualifying person's social security number	(c) Qualified expenses you incurred and paid in 2020 for the person listed in column (a)
First	Last		
Jackson	Doe	111-11-1113	11,000

3 Add the amounts in column (c) of line 2. **Don't** enter more than \$3,000 for one qualifying person or \$6,000 for two or more persons. If you completed Part III, enter the amount from line 31

3 **0**

4 Enter your **earned income**. See instructions

4 **35,000**

5 If married filing jointly, enter your spouse's earned income (if you or your spouse was a student or was disabled, see the instructions); **all others**, enter the amount from line 4

5 **37,681**

6 Enter the **smallest** of line 3, 4, or 5

6 **0**

7 Enter the amount from Form 1040, 1040-SR, or 1040-NR, line 11

7 **192,098**

8 Enter on line 8 the decimal amount shown below that applies to the amount on line 7.

If line 7 is:

Over **But not over** **Decimal amount is**

\$0 – 15,000 .35

15,000 – 17,000 .34

17,000 – 19,000 .33

19,000 – 21,000 .32

21,000 – 23,000 .31

23,000 – 25,000 .30

25,000 – 27,000 .29

27,000 – 29,000 .28

If line 7 is:

Over **But not over** **Decimal amount is**

\$29,000 – 31,000 .27

31,000 – 33,000 .26

33,000 – 35,000 .25

35,000 – 37,000 .24

37,000 – 39,000 .23

39,000 – 41,000 .22

41,000 – 43,000 .21

43,000 – No limit .20

8 **.20**

9 Multiply line 6 by the decimal amount on line 8. If you paid 2019 expenses in 2020, see the instructions

9

10 Tax liability limit. Enter the amount from the Credit Limit Worksheet in the instructions

10 **21,295**

11 **Credit for child and dependent care expenses.** Enter the **smaller** of line 9 or line 10 here and on Schedule 3 (Form 1040), line 2

11

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

Form **2441** (2020)

John & Jane Doe

111-11-1111

Form 2441 (2020)

Page 2

Part III Dependent Care Benefits

12 Enter the total amount of dependent care benefits you received in 2020. Amounts you received as an employee should be shown in box 10 of your Form(s) W-2. Don't include amounts reported as wages in box 1 of Form(s) W-2. If you were self-employed or a partner, include amounts you received under a dependent care assistance program from your sole proprietorship or partnership	12	5,000
13 Enter the amount, if any, you carried over from 2019 and used in 2020 during the grace period. See instructions	13	
14 Enter the amount, if any, you forfeited or carried forward to 2021. See instructions	14	()
15 Combine lines 12 through 14. See instructions	15	5,000
16 Enter the total amount of qualified expenses incurred in 2020 for the care of the qualifying person(s)	16	11,000
17 Enter the smaller of line 15 or 16	17	5,000
18 Enter your earned income . See instructions	18	35,000
19 Enter the amount shown below that applies to you. <ul style="list-style-type: none"> If married filing jointly, enter your spouse's earned income (if you or your spouse was a student or was disabled, see the instructions for line 5). If married filing separately, see instructions. All others, enter the amount from line 18. 	19	37,681
20 Enter the smallest of line 17, 18, or 19	20	5,000
21 Enter \$5,000 (\$2,500 if married filing separately and you were required to enter your spouse's earned income on line 19)	21	5,000
22 Is any amount on line 12 from your sole proprietorship or partnership? <input checked="" type="checkbox"/> No. Enter -0-. <input type="checkbox"/> Yes. Enter the amount here	22	0
23 Subtract line 22 from line 15	23	5,000
24 Deductible benefits. Enter the smallest of line 20, 21, or 22. Also, include this amount on the appropriate line(s) of your return. See instructions	24	
25 Excluded benefits. If you checked "No" on line 22, enter the smaller of line 20 or 21. Otherwise, subtract line 24 from the smaller of line 20 or line 21. If zero or less, enter -0-	25	5,000
26 Taxable benefits. Subtract line 25 from line 23. If zero or less, enter -0-. Also, include this amount on Form 1040 or 1040-SR, line 1; or Form 1040-NR, line 1a. On the dotted line next to Form 1040 or 1040-SR, line 1; or Form 1040-NR, line 1a, enter "DCB"	26	0

To claim the child and dependent care credit, complete lines 27 through 31 below.

27 Enter \$3,000 (\$6,000 if two or more qualifying persons)	27	3,000
28 Add lines 24 and 25	28	5,000
29 Subtract line 28 from line 27. If zero or less, stop . You can't take the credit. Exception. If you paid 2019 expenses in 2020, see the instructions for line 9	29	0
30 Complete line 2 on the front of this form. Don't include in column (c) any benefits shown on line 28 above. Then, add the amounts in column (c) and enter the total here	30	0
31 Enter the smaller of line 29 or 30. Also, enter this amount on line 3 on the front of this form and complete lines 4 through 11	31	0

Form **2441** (2020)

Form **8995**Department of the Treasury
Internal Revenue Service**Qualified Business Income Deduction
Simplified Computation**▶ **Attach to your tax return.**▶ **Go to www.irs.gov/Form8995 for instructions and the latest information.**

OMB No. 1545-2294

2020Attachment
Sequence No. **55**

Name(s) shown on return

John & Jane Doe

Your taxpayer identification number

111-11-1111

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

Use this form if your taxable income, before your qualified business income deduction, is at or below \$163,300 (\$326,600 if married filing jointly), and you aren't a patron of an agricultural or horticultural cooperative.

1	(a) Trade, business, or aggregation name	(b) Taxpayer identification number	(c) Qualified business income or (loss)
i	Fake Partnership		50,000
ii	Fake Partnership		50,000
iii			
iv			
v			

2	Total qualified business income or (loss). Combine lines 1i through 1v, column (c)	2	100,000	
3	Qualified business net (loss) carryforward from the prior year	3	()	
4	Total qualified business income. Combine lines 2 and 3. If zero or less, enter -0-	4	100,000	
5	Qualified business income component. Multiply line 4 by 20% (0.20)	5	20,000	
6	Qualified REIT dividends and publicly traded partnership (PTP) income or (loss) (see instructions)	6		
7	Qualified REIT dividends and qualified PTP (loss) carryforward from the prior year	7	()	
8	Total qualified REIT dividends and PTP income. Combine lines 6 and 7. If zero or less, enter -0-	8	0	
9	REIT and PTP component. Multiply line 8 by 20% (0.20)	9		
10	Qualified business income deduction before the income limitation. Add lines 5 and 9	10	20,000	
11	Taxable income before qualified business income deduction	11	155,069	
12	Net capital gain (see instructions)	12		
13	Subtract line 12 from line 11. If zero or less, enter -0-	13	155,069	
14	Income limitation. Multiply line 13 by 20% (0.20)	14	31,014	
15	Qualified business income deduction. Enter the lesser of line 10 or line 14. Also enter this amount on the applicable line of your return ▶	15	20,000	
16	Total qualified business (loss) carryforward. Combine lines 2 and 3. If greater than zero, enter -0-	16	(0)	
17	Total qualified REIT dividends and PTP (loss) carryforward. Combine lines 6 and 7. If greater than zero, enter -0-	17	()	

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

Form **8995** (2020)

Form **8867**Department of the Treasury
Internal Revenue Service**Paid Preparer's Due Diligence Checklist**

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

OMB No. 1545-0074

2020Attachment
Sequence No. **70**

Taxpayer name(s) shown on return

John & Jane Doe

Taxpayer identification number

111-11-1111

Enter preparer's name and PTIN

Part I Due Diligence Requirements

Please check the appropriate box for the credit(s) and/or HOH filing status claimed on the return and complete the related Parts I-V for the benefit(s) claimed (check all that apply). ☐ EIC ☒ CTC/ACTC/ODC ☐ AOTC ☐ HOH

	Yes	No	N/A
1 Did you complete the return based on information for tax year 2020 provided by the taxpayer or reasonably obtained by you?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
2 If credits are claimed on the return, did you complete the applicable EIC and/or CTC/ACTC/ODC worksheets found in the Form 1040, 1040-SR, 1040-NR, 1040-PR, or 1040-SS instructions, and/or the AOTC worksheet found in the Form 8863 instructions, or your own worksheet(s) that provides the same information, and all related forms and schedules for each credit claimed?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
3 Did you satisfy the knowledge requirement? To meet the knowledge requirement, you must do both of the following. <ul style="list-style-type: none"> Interview the taxpayer, ask questions, and contemporaneously document the taxpayer's responses to determine that the taxpayer is eligible to claim the credit(s) and/or HOH filing status. Review information to determine that the taxpayer is eligible to claim the credit(s) and/or HOH filing status and to figure the amount(s) of any credit(s) 	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
4 Did any information provided by the taxpayer or a third party for use in preparing the return, or information reasonably known to you, appear to be incorrect, incomplete, or inconsistent? (If "Yes," answer questions 4a and 4b. If "No," go to question 5.)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
a Did you make reasonable inquiries to determine the correct, complete, and consistent information?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
b Did you contemporaneously document your inquiries? (Documentation should include the questions you asked, whom you asked, when you asked, the information that was provided, and the impact the information had on your preparation of the return.)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
5 Did you satisfy the record retention requirement? To meet the record retention requirement, you must keep a copy of your documentation referenced in 4b, a copy of this Form 8867, a copy of any applicable worksheet(s), a record of how, when, and from whom the information used to prepare Form 8867 and any applicable worksheet(s) was obtained, and a copy of any document(s) provided by the taxpayer that you relied on to determine eligibility for the credit(s) and/or HOH filing status or to figure the amount(s) of the credit(s)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
List those documents provided by the taxpayer, if any, that you relied on: _____ _____ _____ _____			
6 Did you ask the taxpayer whether he/she could provide documentation to substantiate eligibility for the credit(s) and/or HOH filing status and the amount(s) of any credit(s) claimed on the return if his/her return is selected for audit?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
7 Did you ask the taxpayer if any of these credits were disallowed or reduced in a previous year?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
(If credits were disallowed or reduced, go to question 7a; if not, go to question 8.)			
a Did you complete the required recertification Form 8862?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
8 If the taxpayer is reporting self-employment income, did you ask questions to prepare a complete and correct Schedule C (Form 1040)?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

For Paperwork Reduction Act Notice, see separate instructions.

Form **8867** (2020)

John & Jane Doe

111-11-1111

Form 8867 (2020)

Page **2****Part II Due Diligence Questions for Returns Claiming EIC** (If the return does not claim EIC, go to Part III.)

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

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

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

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

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

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

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

Part VI Eligibility Certification

► **You will have complied with all due diligence requirements for claiming the applicable credit(s) and/or HOH filing status on the return of the taxpayer identified above if you:**

- Interview the taxpayer, ask adequate questions, contemporaneously document the taxpayer's responses on the return or in your notes, review adequate information to determine if the taxpayer is eligible to claim the credit(s) and/or HOH filing status and to figure the amount(s) of the credit(s);
- Complete this Form 8867 truthfully and accurately and complete the actions described in this checklist for any applicable credit(s) claimed and HOH filing status, if claimed;
- Submit Form 8867 in the manner required; **and**
- Keep all five of the following records for 3 years from the latest of the dates specified in the Form 8867 instructions under *Document Retention*.
 - A copy of this Form 8867.
 - The applicable worksheet(s) or your own worksheet(s) for any credit(s) claimed.
 - Copies of any documents provided by the taxpayer on which you relied to determine the taxpayer's eligibility for the credit(s) and/or HOH filing status and to figure the amount(s) of the credit(s).
 - A record of how, when, and from whom the information used to prepare this form and the applicable worksheet(s) was obtained.
 - A record of any additional information you relied upon, including questions you asked and the taxpayer's responses, to determine the taxpayer's eligibility for the credit(s) and/or HOH filing status and to figure the amount(s) of the credit(s).

► **If you have not complied with all due diligence requirements, you may have to pay a \$540 penalty for each failure to comply related to a claim of an applicable credit or HOH filing status.**

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

Form **8867** (2020)

Form 8915-E	Qualified 2020 Disaster Retirement Plan Distributions and Repayments (Use for Coronavirus-Related and Other Qualified 2020 Disaster Distributions) ▶ Go to www.irs.gov/Form8915E for instructions and the latest information. ▶ Attach to 2020 Form 1040, 1040-SR, or 1040-NR.	OMB No. 1545-0074 <div style="font-size: 24pt; font-weight: bold; text-align: center;">2020</div> Attachment Sequence No. 915
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Name. If married, file a separate form for each spouse required to file 2020 Form 8915-E. See instructions.

John Doe	Home address (number and street, or P.O. box if mail is not delivered to your home) Apt. no.	Your social security number 111-11-1111
Fill in Your Address Only if You Are Filing This Form by Itself and Not With Your Tax Return	City, town or post office, state, and ZIP code. If you have a foreign address, also complete the spaces below (see instructions).	If this an amended return, check here <input type="checkbox"/>
	Foreign country name	Foreign province/state/county
		Foreign postal code

Before you begin:

- Complete 2020 Form 8915-D, Qualified 2019 Disaster Retirement Plan Distributions and Repayments, and 2020 Form 8915-C, Qualified 2018 Disaster Retirement Plan Distributions and Repayments, if applicable.
- If you completed Part I of 2020 Form 8915-D, or of 2020 Form 8915-C, see the Caution in *Column (a)* in the instructions to figure the amounts for column (a).
- See Table 1 in the instructions for the list of qualified 2020 disasters.
- If you are reporting distributions in Part I for more than one qualified 2020 disaster, see the instructions to determine whether you should use Worksheet 2 to figure the amounts to enter in Part I, column (b), below. If you must use Worksheet 2, check this box ☐

Part I Total Distributions From All Retirement Plans (Including IRAs).

<div style="background-color: #cccccc; padding: 5px; font-weight: bold;">CAUTION</div>	<ul style="list-style-type: none"> For coronavirus, check this box. <input checked="" type="checkbox"/> Do not enter a disaster name, a disaster beginning date, or an earliest distribution date below. Coronavirus-related distributions can be made on or after January 1, 2020, and before December 31, 2020. For 2020, qualified 2020 disaster distributions for a disaster other than the coronavirus can be made at any time in 2020 on or after the disaster's beginning date. See instructions. 	Complete lines 1 through 4 of the one column before going to the next column.											
Disaster name ▶ _____ Disaster beginning date ▶ _____													
1 Distributions from retirement plans (other than IRAs) Date earliest distribution made ▶ _____ 2 Distributions from traditional, SEP, and SIMPLE IRAs Date earliest distribution made ▶ _____ 3 Distributions from Roth IRAs Date earliest distribution made ▶ _____ 4 Totals. Add lines 1 through 3 in columns (a) and (b). Complete column (c) if line 4, column (b), is more than \$100,000. Otherwise, leave column (c) blank 5 If you completed column (c), enter the excess of the amount on line 4, column (a), over \$100,000. Otherwise, enter the excess of the amount on line 4, column (a), over the amount on line 4, column (b). Report these distributions under the normal rules in accordance with the instructions for your tax return	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 33%;">(a) Total distributions in 2020 (see instructions)</th> <th style="width: 33%;">(b) Qualified 2020 disaster distributions made in 2020 (see instructions)</th> <th style="width: 33%;">(c) Allocation of column (b) (see instructions)</th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">50,000</td> <td style="text-align: center;">50,000</td> <td></td> </tr> <tr> <td style="text-align: center;">50,000</td> <td style="text-align: center;">50,000</td> <td style="text-align: center;">100,000</td> </tr> <tr> <td colspan="2"></td> <td style="text-align: center;">5</td> </tr> </tbody> </table>	(a) Total distributions in 2020 (see instructions)	(b) Qualified 2020 disaster distributions made in 2020 (see instructions)	(c) Allocation of column (b) (see instructions)	50,000	50,000		50,000	50,000	100,000			5
(a) Total distributions in 2020 (see instructions)	(b) Qualified 2020 disaster distributions made in 2020 (see instructions)	(c) Allocation of column (b) (see instructions)											
50,000	50,000												
50,000	50,000	100,000											
		5											

Part II Qualified 2020 Disaster Distributions From Retirement Plans (Other Than IRAs)

6 If you completed line 1, column (c), enter that amount. Otherwise, enter the amount from line 1, column (b) 7 Enter the applicable cost of distributions, if any. See instructions 8 Subtract line 7 from line 6 9 If you elect NOT to spread the taxable amount over 3 years, check this box <input type="checkbox"/> and enter the amount from line 8 (see instructions). You must check this box if you check the box on line 17. Otherwise, divide line 8 by 3.0 10 Enter the total amount of any repayments you made before filing your 2020 tax return. But don't include repayments made later than the due date (including extensions) for that return. Don't use this form to report repayments of qualified 2016, 2017, 2018, or 2019 disaster distributions. See instructions 11 Amount subject to tax in 2020. Subtract line 10 from line 9. If zero or less, enter -0-. Include this amount in the total on 2020 Form 1040, 1040-SR, or 1040-NR, line 5b	6 7 8 9 10 11	50,000 50,000 16,667 16,667
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For Privacy Act and Paperwork Reduction Act Notice, see your tax return instructions.

DAA

Form **8915-E** (2020)

Before you begin: Complete 2020 Form 8606, Nondeductible IRAs, if required.**Part III Qualified 2020 Disaster Distributions From Traditional, SEP, SIMPLE, and Roth IRAs**

12 Did you receive a qualified 2020 disaster distribution from a traditional, SEP, SIMPLE, or Roth IRA that is required to be reported on 2020 Form 8606? <input type="checkbox"/> Yes. Go to line 13. <input type="checkbox"/> No. Skip lines 13 and 14, and go to line 15.	
13 Enter the amount, if any, from 2020 Form 8606, line 15b. But if you are entering amounts here and on 2020 Form 8915-D, line 22, or Form 8915-C, line 23, only enter on line 13 the amount on Form 8606, line 15b, attributable to Form 8915-E distributions. See the instructions for Form 8606, line 15b	13
14 Enter the amount, if any, from 2020 Form 8606, line 25b. But if you are entering amounts here and on 2020 Form 8915-D, line 23, or Form 8915-C, line 24, only enter on line 14 the amount on Form 8606, line 25b, attributable to Form 8915-E distributions. See the instructions for Form 8606, line 25b	14
15 If you completed line 2, column (c), enter that amount. Otherwise, enter the amount from line 2, column (b), if any. Don't include on line 15 any amounts reported on 2020 Form 8606	15
16 Add lines 13, 14, and 15	16
17 If you elect NOT to spread the taxable amount over 3 years, check this box <input type="checkbox"/> and enter the amount from line 16 (see instructions). You must check this box if you checked the box on line 9. Otherwise, divide line 16 by 3.0	17
18 Enter the total amount of any repayments you made before filing your 2020 tax return. But don't include any repayments made later than the due date (including extensions) for that return. Don't use this form to report repayments of qualified 2016, 2017, 2018, or 2019 disaster distributions. See instructions	18
19 Amount subject to tax in 2020. Subtract line 18 from line 17. If zero or less, enter -0-. Include this amount in the total on 2020 Form 1040, 1040-SR, or 1040-NR, line 4b	19

Part IV Qualified Distributions for the Purchase or Construction of a Main Home in Qualified 2020 Disaster Areas

Do **not** complete Part IV if your only disaster was the coronavirus. Complete this part only if in 2020 you received a qualified distribution (as defined in the instructions) that you repaid, in whole or in part, before June 26, 2021. See instructions for allowable repayments. If the qualified distribution was received in 2019, see *2019 qualified distributions* under *Amending Form 8915-E* in the instructions.

Caution: A distribution can't be a qualified distribution for the purchase or construction of a main home unless it is received no more than 180 days before the disaster period begins and no more than 30 days after the disaster period ends.

Disaster name ►

20 Did you receive a qualified distribution from a traditional, SEP, SIMPLE, or Roth IRA that is required to be reported on 2020 Form 8606? <input type="checkbox"/> Yes. Complete lines 21 through 25 only if you also had qualified distributions not required to be reported on 2020 Form 8606. <input type="checkbox"/> No. Go to line 21.	
21 Enter the total amount of qualified distributions you received in 2020 for the purchase or construction of a main home. Don't include any amounts reported on 2020 Form 8606. Also, don't include any distributions you reported on line 6 or line 15, or on 2020 Form 8915-C or 2020 Form 8915-D, if any. See instructions	21
22 Enter the applicable cost of distributions, if any. See instructions	22
23 Subtract line 22 from line 21	23
24 Enter the total amount of any repayments you made. See instructions for allowable repayments. Don't include any repayments treated as rollovers on 2020 Form 8606. See instructions	24
25 Taxable amount. Subtract line 24 from line 23 • If the distribution is from an IRA, include this amount in the total on 2020 Form 1040, 1040-SR, or 1040-NR, line 4b. • If the distribution is from a retirement plan (other than an IRA), include this amount in the total on 2020 Form 1040, 1040-SR, or 1040-NR, line 5b.	25

Note: You may be subject to an additional tax on the amount on line 25. See instructions.

Sign Here Only if You Are Filing This Form by Itself and Not With Your Tax Return

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

Your signature

Date

Paid Preparer Use Only

Print/Type preparer's name

Preparer's signature

Date

Check ☐ if self-employed PTIN

Firm's name ►

Firm's EIN ►

Firm's address ►

Phone no.

Form 1040	Tax Return Reconciliation Worksheet	2020
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Filing Status: <input type="checkbox"/> 1 Single <input checked="" type="checkbox"/> 2 Married filing jointly <input type="checkbox"/> 3 Married filing separately <input type="checkbox"/> 4 Head of household* <input type="checkbox"/> 5 Qualifying widow(er)*		
MFS spouse name:		*Qualifying person that is a child but not a dependent:
Taxpayer first name and initial John	Last name Doe	Taxpayer social security number 111-11-1111
If a joint return, spouse's first name and initial Jane	Last name Doe	Spouse's social security number 111-11-1112
Home address (number and street). If you have a P.O. box, see instructions. 1234 High Street		Apt. no.
City, town or post office, state, and ZIP code. San Luis Obispo CA 93401		Presidential Election Campaign Taxpayer <input type="checkbox"/> Spouse <input type="checkbox"/>
Foreign country name	Foreign province/state/county	Foreign postal code

At anytime during 2020, did you receive, sell, send, exchange, or otherwise acquire financial interest in any virtual currency? Yes ☐ No ☒

6a <input checked="" type="checkbox"/> Taxpayer. If someone can claim you as a dependent, do not check box 6a b <input checked="" type="checkbox"/> Spouse	Boxes checked on 6a and 6b 2 Children on 6c who lived with you 1 Children on 6c who did not live with you Dependents on 6c not entered above Total. Add lines above 3
--	--

6c Dependents:				(4) <input checked="" type="checkbox"/> if qualifies for		If more than four dependents, <input type="checkbox"/> here
(1) First name	Last name	(2) Social security number	(3) Relationship to you	Child tax credit	Other dependents	
Jackson	Doe	111-11-1113	Son	<input checked="" type="checkbox"/>	<input type="checkbox"/>	
				<input type="checkbox"/>	<input type="checkbox"/>	
				<input type="checkbox"/>	<input type="checkbox"/>	

Income		7 Wages, salaries, tips, etc. Attach Form(s) W-2	7	72,681
		8a Taxable interest. Attach Schedule B if required	8a	2,750
		b Tax-exempt interest. Do not include on line 8a 8b 12,000		
		9a Ordinary dividends. Attach Schedule B if required	9a	
		b Qualified dividends 9b		
		10 Taxable refunds, credits, or offsets of state and local income taxes	10	
		11 Alimony received	11	
		12 Business income or (loss). Attach Schedule C or C-EZ	12	
		13 Capital gain or (loss). Attach Schedule D if required. If not required, check here <input type="checkbox"/>	13	
		14 Other gains or (losses). Attach Form 4797	14	
		15a IRA distributions 15a b Taxable amount	15b	
		16a Pensions and annuities 16a 50,000 b Taxable amount	16b	16,667
		17 Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E	17	100,000
		18 Farm income or (loss). Attach Schedule F	18	
		19 Unemployment compensation	19	
		20a Social security benefits 20a b Taxable amount	20b	
		21 Other income. List type and amount	21	
		22 Combine the amounts in the far right column for lines 7 through 21. This is your total income ▶	22	192,098

Adjusted Gross Income		23 Educator expenses 23		
		24 Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106 or 2106-EZ 24		
		25 Health savings account deduction. Attach Form 8889	25	
		26 Moving expenses. Attach Form 3903	26	
		27 Deductible part of self-employment tax. Attach Schedule SE	27	
		28 Self-employed SEP, SIMPLE, and qualified plans	28	
		29 Self-employed health insurance deduction	29	
		30 Penalty on early withdrawal of savings	30	
		31a Alimony paid b Recipient's SSN ▶ 31a		
		32 IRA deduction	32	
		33 Student loan interest deduction	33	
		34 Tuition and fees. Attach Form 8917	34	
		35 Charitable contributions if you take the standard deduction	35	
		36 Add lines 23 through 35	36	
		37 Subtract line 36 from line 22. This is your adjusted gross income ▶	37	192,098

Form 1040		Tax Return Reconciliation Worksheet, Page 2		2020	
Name John & Jane Doe			Tp TIN 111-11-1111		
Tax and Credits (Schedules 2, 3)	38 Amount from line 37 (adjusted gross income)		38		192,098
	39a Check <input type="checkbox"/> You were born before January 2, 1956, <input type="checkbox"/> Blind. <input type="checkbox"/> Spouse was born before January 2, 1956, <input type="checkbox"/> Blind. Total boxes checked ▶ 39a				
	b If your spouse itemizes on a separate return or you were a dual-status alien, check here <input type="checkbox"/>				
	40 Itemized deductions (from Schedule A) or your standard deduction (see left margin)		40		37,029
	41 Subtract line 40 from line 38		41		155,069
	42 Qualified business income deduction (see instructions)		42		20,000
	43 Taxable income. Subtract line 42 from line 41. If line 42 is more than line 41, enter -0-		43		135,069
	44 Tax (see instr.). Check if any from: a <input type="checkbox"/> Form(s) 8814 b <input type="checkbox"/> Form 4972 c <input type="checkbox"/>		44		21,295
	45 Alternative minimum tax (see instructions). Attach Form 6251		45		
	46 Excess advance premium tax credit repayment. Attach Form 8962		46		
Standard Deduction for— • People who check any box on line 39a or 39b or who can be claimed as a dependent, see instructions. • All others: Single or Married filing separately, \$12,400 Married filing jointly or Qualifying widow(er), \$24,800 Head of household, \$18,650	47 Add lines 44, 45, and 46		47		21,295
	48 Foreign tax credit. Attach Form 1116 if required		48		
	49 Credit for child and dependent care expenses. Attach Form 2441		49		
	50 Education credits from Form 8863, line 19		50		
	51 Retirement savings contributions credit. Attach Form 8880		51		
	52 Child tax credit/credit for other dependents		52		2,000
	53 Residential energy credits. Attach Form 5695		53		
	54 Other credits from Form <input type="checkbox"/> 3800 b <input type="checkbox"/> 8801 c <input type="checkbox"/>		54		
	55 Add lines 48 through 54. These are your total credits		55		2,000
	56 Subtract line 55 from line 47. If line 55 is more than line 47, enter -0-		56		19,295
Other Taxes (Schedule 2)	57 Self-employment tax. Attach Schedule SE		57		
	58 Unreported social security and Medicare tax from Form <input type="checkbox"/> 4137 b <input type="checkbox"/> 8919		58		
	59 Additional tax on IRAs, other qualified retirement plans, etc. Attach Form 5329 if required		59		
	60a Household employment taxes from Schedule H		60a		
	b First-time homebuyer credit repayment. Attach Form 5405 if required		60b		
	61 Taxes from: a <input type="checkbox"/> Form 8959 b <input type="checkbox"/> Form 8960 c <input type="checkbox"/> Instructions; enter code(s)		61		
	62 Section 965 net tax liability installment from Form 965-A		62		
	63 Add lines 56 through 61. This is your total tax		63		19,295
	64 Federal income tax withheld from:		64		
	a Form(s) W-2		64a		2,485
b Form(s) 1099		64b			
c Other forms		64c			
Payments (Schedule 3)	65 2020 estimated tax payments and amount applied from 2019 return		65		
	66a Earned income credit (EIC)		66a		
	b Nontaxable combat pay election 66b		66b		
	67 Additional child tax credit. Attach Schedule 8812		67		
	68 American opportunity credit from Form 8863, line 8		68		
	69 Recovery rebate credit		69		0
	70 Net premium tax credit. Attach Form 8962		70		
	71 Amount paid with request for extension to file		71		
	72 Excess social security and tier 1 RRTA tax withheld		72		
	73 Credit for federal tax on fuels. Attach Form 4136		73		
74 Credits: Form 2439 8885 Sch H & Form 7202 Sch H & SE Filers		74			
75 Add lines 64 (a-c), 65, 66a, 67 through 74. These are your total payments		75		2,485	
Refund	76 If line 75 is more than line 63, subtract line 63 from line 75. This is the amount you overpaid		76		
	77a Amount of line 76 you want refunded to you . If Form 8888 is attached, check here <input type="checkbox"/>		77a		
	b Routing number <input type="text"/> c Type: <input type="checkbox"/> Checking <input type="checkbox"/> Savings				
	d Account number <input type="text"/>				
78 Amount of line 76 you want applied to your 2021 estimated tax		78			
Amount You Owe	79 Amount you owe . Subtract line 75 from line 63. For details on how to pay, see instructions		79		17,070
	80 Estimated tax penalty (see instructions)		80		260
Int/Pen Date filed Int Fail to file Fail to pay Total					
Third Party Designee Do you want to allow another person to discuss this return with the IRS (see instructions)? <input type="checkbox"/> Yes. Complete below. <input type="checkbox"/> No Personal identification no. (PIN) <input type="text"/>					
Designee's Name <input type="text"/> Phone no. <input type="text"/>					
Other Info Taxpayer Daytime phone number Taxpayer: Occupation IRS Identity Protection PIN					
Spouse: Occupation IRS Identity Protection PIN					
<input type="checkbox"/> Taxpayer <input type="checkbox"/> Spouse Email address					

Form **1040****General Sales Tax Deduction Worksheet****2020**

Name as shown on return

John & Jane Doe

Taxpayer Identification Number

111-11-1111

State of

California

Locality of

General Sales Tax from IRS Tables

1. Enter the amount of adjusted gross income (AGI) from Form 1040 or 1040-SR, Line 11 **1. 192,098**
2. Add the nontaxable amounts from Form 1040 or 1040-SR, lines 2b, 4a, 5a, 6a (Exclude rollovers and tax-free Sec. 1035 exchanges) **2. 45,333**
3. Add the following nontaxable items: nontaxable combat pay, public assistance, veteran's benefits, and workers' compensation.
Also include any amounts which increase spendable income, such as the refundable portion of refundable tax credits
received in 2020 **3. _____**
4. Add lines 1 through 3, this is income for general sales tax table purposes **4. 237,431**
5. Enter the amount from the sales tax table in the Schedule A instructions. **5. 1,641**
Part-year residents, complete lines 6 - 8; Full-year residents skip lines 6 - 8
and enter the amount from line 5 on line 9
6. Enter the number of days of residence in state **6. _____**
7. Total days in year **7. 366**
8. Divide line 6 by line 7 (rounded to at least 3 decimal places) **8. _____**
9. Multiply line 5 by line 8, this is the deductible general sales tax using the IRS table. **9. 1,641**

Local Sales Tax Using IRS Tables

10. Enter the amount from the sales tax table in the Schedule A instructions. **10. _____**
11. If you are a resident of Alaska, Arizona, Arkansas, Colorado, Georgia, Illinois, Louisiana, Mississippi,
Missouri, New York, North Carolina, South Carolina, Tennessee, Utah, or Virginia, enter
the amount from the applicable Optional Local Sales Tax Table in the Schedule A instructions. **11. _____**
12. Enter the local general sales tax rate (exclude statewide local sales tax rate) **12. _____**
13. Enter the state general sales tax rate (include statewide local sales tax rate) **13. _____**
14. Divide line 12 by line 13 (rounded to at least 3 decimal places) **14. _____**
15. If you entered an amount on line 11, multiply line 11 by line 12. This is the local sales tax
using the optional local sales tax tables.
Part-year residents, complete lines 16 - 18; Full-year residents skip lines 16 - 18
and enter the amount from line 15 on line 19
If you did not enter an amount on line 11, multiply line 10 by line 14. This is the local sales tax
using the optional state and certain local sales tax tables.
Part-year residents, complete lines 16 - 18; Full-year residents skip lines 16 - 18
and enter the amount from line 15 on line 19 **15. _____**
16. Enter the number of days of residence in locality **16. _____**
17. Total days in year **17. 366**
18. Divide line 16 by line 17 (rounded to at least 3 decimal places) **18. _____**
19. Multiply line 15 by line 18. This is the deductible general local sales tax using the IRS tables. **19. _____**

General Sales Tax Summary

20. Enter the sum of line 9 from all General Sales Tax Deduction Worksheets **20. 1,641**
21. Enter the sum of line 19 from all General Sales Tax Deduction Worksheets **21. _____**
22. Add lines 20 and 21, this is the total General Sales taxes using the tables **22. 1,641**
23. Enter the actual state and local general sales taxes paid **23. _____**
24. Enter the greater of line 22 or line 23 **24. 1,641**
25. Enter the state and local taxes paid on specified items (major purchases) **25. _____**
26. Add lines 24 and 25, this is the deductible General Sales tax **26. 1,641**
27. Enter total state and local income taxes paid **27. 514**

Enter the greater of line 26 or 27 on Schedule A, line 5a. If line 26 is greater, mark the Schedule A, line 5a box.

Form **1040****Child Tax Credit and Credit for Other Dependents Worksheets****2020**

Name

John & Jane Doe

Taxpayer Identification Number

111-11-1111**Child Tax Credit & Credit for Other Dependents Worksheet - Form 1040/1040-SR/1040-NR, Line 19**

1. Number of qualifying children under 17 with the required social security number: <u>1</u> x \$2,000. Enter the result.	1. <u>2,000</u>
2. Number of other dependents, including qualifying children who are not under 17 or who do not have the required social security number: x \$500. Enter the result.	2. <u>0</u>
3. Add lines 1 and 2.	3. <u>2,000</u>
4. Enter the amount from Form 1040, 1040-SR, or 1040NR, line 11.	4. <u>192,098</u>
5. Enter the total of any exclusion of income from Puerto Rico, and amounts from Form 2555, lines 45 and 50.	5. <u>0</u>
6. Add lines 4 and 5.	6. <u>192,098</u>
7. Enter \$400,000 if married filing jointly; \$200,000 if single, married filing separately, head of household, or qualifying widow(er)	7. <u>400,000</u>
8. Is the amount on line 6 more than the amount on line 7? <input checked="" type="checkbox"/> No. Leave line 8 blank. Enter -0- on line 9. <input type="checkbox"/> Yes. Subtract line 7 from line 6. If the result is not a multiple of \$1,000, increase it to the next multiple of \$1,000.	8. <u>0</u>
9. Multiply the amount on line 8 by 5% (.05). Enter the result.	9. <u>0</u>
10. Subtract line 9 from line 3. If zero or less, stop here ; you cannot take this credit.	10. <u>2,000</u>
11. Enter the amount from Form 1040, 1040-SR, or Form 1040NR, line 18.	11. <u>21,295</u>
12. Add the amounts from Schedule 3, lines 1, 2, 3 and 4, plus any amounts from Form 5695, line 30, Form 8910, line 15, Form 8936, line 23, and Schedule R, line 22. Enter the total.	12. <u>0</u>
13. Subtract line 12 from line 11	13. <u>21,295</u>
14. Are you claiming any of the following credits? <input checked="" type="checkbox"/> Mortgage interest credit, Form 8396 <input type="checkbox"/> Adoption credit, Form 8839 <input type="checkbox"/> Residential energy efficient property credit, Form 5695, Part 3 <input type="checkbox"/> District of Columbia first-time homebuyer credit, Form 8859 <input checked="" type="checkbox"/> No. Enter -0-. <input type="checkbox"/> Yes. If you are filing Form 2555, enter -0-. Otherwise, enter the amount from Child Tax Credit - Line 14 Worksheet below	14. <u>0</u>
15. Subtract line 14 from line 13. Enter the result.	15. <u>21,295</u>
16. Child tax credit and credit for other dependents. If line 10 is more than line 15, enter the amount from line 15, otherwise, enter the amount from line 10. Enter the amount from line 16 on Form 1040, 1040-SR, or 1040-NR, line 19.	16. <u>2,000</u>

Child Tax Credit - Line 14 WorksheetUse this worksheet **only** if you checked "Yes" on line 14 of the Child Tax Credit & Credit for Other Dependents Worksheet above **and** you are not filing Form 2555.

1. Enter the amount from line 10 of the Child Tax Credit & Credit for Other Dependents Worksheet above.	1. <u>0</u>
2. Number of qualifying children under age 17 with the required social security number: <u>0</u> x \$1,400. Enter the result.	2. <u>0</u>
3. Enter the taxable earned income from the Child Tax Credit Taxable Earned Income Worksheet.	3. <u>0</u>
4. Is the amount on line 3 more than \$2,500? <input type="checkbox"/> No. Leave line 4 blank, enter -0- on line 5, and go to line 6. <input type="checkbox"/> Yes. Subtract \$2,500 from the amount on line 3. Enter the result	4. <u>0</u>
5. Multiply the amount on line 4 by 15% (.15) and enter the result.	5. <u>0</u>
6. On line 2 of this worksheet, is the amount \$4,200 or more? <input type="checkbox"/> No. • If line 2 or line 5 above is zero, enter the amount from line 1 above on line 14 of this worksheet. Do not complete the rest of this worksheet. Instead, go back to the Child Tax Credit & Credit for Other Dependents Worksheet and enter -0- on line 14, and complete lines 15 and 16 • If both line 2 and line 5 are more than zero, leave lines 7 through 10 blank, enter -0- on line 11, go to line 12. <input type="checkbox"/> Yes. If line 5 above is equal to or more than line 1 above, leave lines 7 through 10 blank, enter -0- on line 11, and go to line 12 below. Otherwise go to line 7.	6. <u>0</u>
7. If your employer withheld or you paid Additional Medicare Tax or Tier 1 RRTA taxes, use the Additional Medicare Tax and RRTA Tax Worksheet to figure the amount to enter; otherwise enter the total social security and Medicare taxes withheld from your pay (and your spouse's if filing a joint return). These taxes should be shown in boxes 4 and 6 of your Form(s) W-2.	7. <u>0</u>
8. Enter the total of the amounts from Schedule 1, line 14 and Schedule 2, line 5, plus any taxes identified with code "UT" on the dotted line next to Schedule 2, line 8.	8. <u>0</u>
9. Add lines 7 and 8. Enter the total.	9. <u>0</u>
10. Add the amounts from Form 1040 or 1040-SR, lines 27 and Schedule 3, line 10 or Form 1040NR, Schedule 3, line 10. Enter total.	10. <u>0</u>
11. Subtract line 10 from line 9. If the result is zero or less, enter -0-.	11. <u>0</u>
12. Enter the larger of line 5 or line 11.	12. <u>0</u>
13. Enter the smaller of line 2 or line 12.	13. <u>0</u>
14. Is the amount on line 13 of this worksheet more than the amount on line 1? <input type="checkbox"/> No. Subtract line 13 from line 1. Enter the result. <input type="checkbox"/> Yes. Enter -0-.	14. <u>0</u>

Next, complete Form 8396, Form 8839, Form 5695 (Part I), or Form 8859 where applicable.

15. Enter the total of the amounts from Form 8396, line 9, Form 8839, line 16, Form 5695, line 15 and Form 8859, line 3. Enter this amount on line 14 of the Child Tax Credit and Credit for Other Dependents Worksheet.	15. <u>0</u>
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Form 1040	Home Mortgage Limit Worksheet A	2020
Name John & Jane Doe		Taxpayer Identification Number 111-11-1111

Part I Qualified Loan Limit

1. Enter the average balance of all your grandfathered debt. See the line 1 instructions	1.	
2. Enter the average balance of all your home acquisition debt incurred prior to December 16, 2017. See the line 2 instructions	2.	49,250
3. Enter \$1,000,000 (\$500,000 if married filing separately)	3.	1,000,000
4. Enter the 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.	49,250
6. Enter the smaller of the amount on line 4 or the amount on line 5	6.	49,250
● If you have no home acquisition debt incurred after December 15, 2017, line 6 is your qualified loan limit. Enter this amount on line 11 and go to Part II, line 12. ● If you have home acquisition debt incurred after December 15, 2017, go to line 7.		
7. Enter the average balance of all your home acquisition debt incurred after December 15, 2017. See the line 7 instructions	7.	
8. Enter \$750,000 (\$375,000 if married filing separately)	8.	
9. Enter the larger of the amount on line 6 or the amount on line 8	9.	
10. Add the amounts on lines 6 and 7. Enter the total here	10.	
11. Enter the smaller of line 9 or line 10. This is your qualified loan limit	11.	49,250

Part II Deductible Home Mortgage Interest

12. Enter the total of the average balances of all mortgages on all qualified homes. See the line 12 instructions	12.	49,250
● If line 11 is less than line 12, go on to line 13. ● If line 11 is equal to or more than line 12, stop here. All of your interest on all the mortgages included on line 12 is deductible as home mortgage interest on Schedule A (Form 1040 or 1040-SR), line 8a or 8b, whichever applies.		
13. Enter the total amount of interest that you paid. See the line 13 instructions	13.	
14. Divide the amount on line 11 by the amount on line 12. Enter the result as a decimal amount (rounded to three places)	14.	
15. Multiply the amount on line 13 by the decimal amount on line 14. Enter the result. This is your deductible home mortgage interest. Enter this amount on Schedule A (Form 1040 or 1040-SR), line 8a or 8b, whichever applies	15.	
16. Subtract the amount on line 15 from the amount on line 13. Enter the result. This is not home mortgage interest. See line 16 instructions	16.	

Deductible Points

		Points reported on Form 1098		Points not reported on Form 1098
17. Points paid during current year	17.		17.	
18. Decimal amount from Part II, line 14	18.		18.	
19. Points deductible as home mortgage interest	19.		19.	
20. Points not deductible as home mortgage interest	20.		20.	

Form 1040	Mixed Use Mortgage Worksheets	2020
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Name John & Jane Doe	Taxpayer Identification Number 111-11-1111
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Description of loan/property 1234 High Street	Loan Origination Date 01/01/08	Unit No. 1
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1. Enter the total principal amount paid in 2020	1.	
2. Number of months loan was outstanding in 2020	2.	12
3. Grandfather debt balance on 12/31/19 (or the first day the mortgage was outstanding)	3.	
4. Grandfather debt balance on 12/31/20 (or the last day the mortgage was outstanding)	4.	
5. Average balance for 2020 of grandfather debt	5.	
6. Pre-12/16/17 home acquisition/improvement debt balance on 12/31/19 (or the first day mortgage was outstanding)	6.	50,000
7. Pre-12/16/17 home acquisition/improvement debt balance on 12/31/20 (or the last day mortgage was outstanding)	7.	48,500
8. Average balance for 2020 of pre-12/16/17 home acquisition debt	8.	49,250
9. Post-12/15/17 home acquisition/improvement debt balance on 12/31/19 (or the first day mortgage was outstanding)	9.	
10. Post-12/15/17 home acquisition/improvement debt balance on 12/31/20 (or the last day mortgage was outstanding)	10.	
11. Average balance for 2020 of post-12/15/17 home acquisition debt	11.	
12. Average balance for 2020 of all types of debt	12.	49,250

Mixed Use Mortgage Summary

Average balance grandfather debt for 2020; enter the result on Home Mortgage Limit Worksheet A, line 1	
Average balance pre-12/16/17 home acquisition/improvement debt for 2020; enter the result on Home Mortgage Limit Wrk A, line 2	49,250
Average balance post-12/15/17 home acquisition/improvement debt for 2020; enter the result on Home Mortgage Limit Wrk A, line 7	
Average balance of all debt types for 2020; enter the result on Home Mortgage Limit Worksheet A, line 12	49,250

Form 1040	Nonrefundable Personal Credit Limitation Worksheet	2020
Name John & Jane Doe		Taxpayer Identification Number 111-11-1111

Amounts from tax return

a. Regular tax (Form 1040, line 18) a. <u>21,295</u>	h. CTC, line 14 wrk, line 14 h. _____	n. Form 8859, line 3 n. _____
b. AMT (Form 1040, Schedule 2, line 1) b. _____	i. Child tax cr (Form 1040, line 19) i. <u>2,000</u>	o. Form 8910, line 15 o. _____
c. Exc adv PTC (Form 1040, Sch 2, ln 2) c. _____	j. Form 5695, line 30 j. _____	p. Form 8936, line 23 p. _____
d. Foreign tax cr (Form 1040, Sch 3, ln 1) d. _____	k. Form 5695, line 15 k. _____	q. Form 8834, line 7 q. _____
e. Child care cr (Form 1040, Sch 3, ln 2) e. _____	l. Form 8396, line 9 l. _____	r. Form 3800, line 38 r. _____
f. Education cr (Form 1040, Sch 3, ln 3) f. _____	m. Elderly cr (Sch R, line 22) m. _____	s. Form 8839, line 16 s. _____
g. Retirement cr (Form 1040, Sch 3, ln 4) g. _____		

	Form 2441	Schedule R	Form 8880	Form 5695, Part II	Form 5695, Part I
1. Total tax available	1. <u>21,295</u>	_____	_____	_____	_____
2. Other nonrefundable personal credits allowed	2. _____	_____	_____	_____	_____
3. Limitation based on tax liability, line 1 minus line 2	3. <u>21,295</u>	_____	_____	_____	_____
4. Amount from line 3 reported on	4. <u>Form 2441, ln 10</u>	_____	_____	_____	_____
5. Code(s) for tax amount(s) from above	5. <u>a b c</u>	_____	_____	_____	_____
6. Code(s) for credit amount(s) from above	6. <u>d</u>	_____	_____	_____	_____

	Form 8910, Part III	Form 8911, Part III	Form 8936, Part III	Form 8396	Form 8839
1. Total tax available	1. _____	_____	_____	_____	_____
2. Other nonrefundable personal credits allowed	2. _____	_____	_____	_____	_____
3. Limitation based on tax liability, line 1 minus line 2	3. _____	_____	_____	_____	_____
4. Amount from line 3 reported on	4. _____	_____	_____	_____	_____
5. Code(s) for tax amount(s) from above	5. _____	_____	_____	_____	_____
6. Code(s) for credit amount(s) from above	6. _____	_____	_____	_____	_____

	Form 8859	Form 8801
1. Total tax available	1. _____	_____
2. Other nonrefundable personal credits allowed	2. _____	_____
3. Limitation based on tax liability, line 1 minus line 2	3. _____	_____
4. Amount from line 3 reported on	4. _____	_____
5. Code(s) for tax amount(s) from above	5. _____	_____
6. Code(s) for credit amount(s) from above	6. _____	_____

Form 8863, Line 19

1. Enter the amount from Form 8863, line 18 _____	5. Enter the total of code(s) d, e, and m from above _____
2. Enter the amount from Form 8863, line 9 _____	6. Subtract line 5 from line 4 _____
3. Add lines 1 and 2 _____	7. Enter the smaller of line 3 or line 6 here and on Form 8863, line 19 _____
4. Enter the amount from Form 1040, Schedule 2, line 3 _____	

Form 1040, Line 2a - Tax-exempt Interest

Payer	Amount
Well Fargo #1234	\$ 12,000
Total	\$ 12,000

Schedule A, Line 1 - Medical and Dental Expenses

Description	Amount
Medical/Dental Expenses	\$ 11,000
Insurance Premiums	12,500
Prescription Drugs	800
Total	<u>\$ 24,300</u>

Schedule A, Line 5a - State and Local Taxes

Description	Amount
State Withholding on W-2s	\$ 514
Total Income Taxes	<u>514</u>
General Sales Tax	1,641
Total Sales Taxes*	<u>1,641</u>

*Sales taxes are being deducted

Schedule A, Line 5b - Real Estate Taxes

Description	Amount
Primary Residence	\$ 6,500
Vacant lot	1,200
Total	<u>\$ 7,700</u>

Schedule A, Line 5c - Personal Property Taxes

Description	Amount
GMC	\$ 81
BMW	76
Boat	20
Travel trailer	72
Total	<u>\$ 249</u>

Schedule A, Line 8a - Home Mortgage Interest & Points From Form 1098

Description	Amount
Chase Bank	\$ 12,796
Mortgage Int - Worksheet A	3,500
Total	<u>\$ 16,296</u>

Form 2441, Line 4 - Taxpayer's Earned Income

Description	Amount
Wages	\$ 35,000
Total	\$ 35,000

Form 2441, Line 5 - Spouse's Earned Income

Description	Amount
Wages	\$ 37,681
Total	\$ 37,681

Form 2441, Line 18 - Taxpayer's Earned Income

Description	Amount
Wages	\$ 35,000
Total	\$ 35,000

Form 2441, Line 19 - Spouse's Earned Income

Description	Amount
Wages	\$ 37,681
Total	\$ 37,681

Employer A

Form W-2, Box 12

Description	Amount
Employee salary reduction Section 408(p) contributions	\$ 10,800
Total	\$ 10,800

Employer A

Form W-2, Box 14 - Other

Description	Amount
Medical insurance premiums	\$ 12,500
Total	\$ 12,500

Employer B

Form W-2, Box 12

Description	Amount
Section 401(k) contributions	\$ 13,156
Total	\$ 13,156

Form 1040	K1 Detail Summary Report, Page 1	2020
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Name John & Jane Doe	Taxpayer identification number 111-11-1111
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Passthrough Entity Name	EIN	Entity Type	Passive Activity Type	Activity Disposed
A Fake Partnership		Partnership	Not Passive	
B Fake Partnership		Partnership	Not Passive	
C				
D				

Form / Schedule / Worksheet

Form 1040:	A	B	C	D	Totals:	
Other Income:						
Other portfolio income (loss)	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	Form 1040, Sch 1, Line 8
Other income (loss) - 1040, Sch 1	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	Form 1040, Sch 1, Line 8
Net operating loss carryover - regular	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	Form 1040, Sch 1, Line 8
Net operating loss carryover - AMT	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	Form 6251, Line 2f
Prior Year Basis Items	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	Form 1040, Sch 1, Line 8
Basis Adjustment	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	Form 1040, Sch 1, Line 8
Prior Year At-Risk Items	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	Form 1040, Sch 1, Line 8
At-risk adjustment	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	Form 1040, Sch 1, Line 8
PAL adjustment	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	Form 1040, Sch 1, Line 8
PTP adjustment	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	Form 1040, Sch 1, Line 8
Self-employed health insurance deduction:						
Self-employed medical insurance	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	Form 1040, Sch 1, Line 16 SE Health Ins Ded Wrk, Line 1
Basis Adjustment	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	Form 1040, Sch 1, Line 16 SE Health Ins Ded Wrk, Line 1
At-risk adjustment	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	Form 1040, Sch 1, Line 16 SE Health Ins Ded Wrk, Line 1
Penalty for early withdrawal of savings:						
Penalty for early withdrawal	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	Form 1040, Sch 1, Line 17
Prior Year Basis Losses	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	Form 1040, Sch 1, Line 17
Basis Adjustment	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	Form 1040, Sch 1, Line 17
Prior Year At-Risk Losses	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	Form 1040, Sch 1, Line 17
At-risk adjustment	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	Form 1040, Sch 1, Line 17
Federal income tax withheld						
Back up withholding	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	Form 1040, Line 25c
Trust paid fed estimated tax	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	
Form 4562:						
Section 179 expenses	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	Form 4562, line 6
Prior Year Basis Losses	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	Form 4562, line 6
Basis Adjustment	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	Form 4562, line 6
Prior Year At-Risk Losses	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	Form 4562, line 6
At-risk adjustment	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	Form 4562, line 6
Section 179 carryover	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	Form 4562, line 10
Business income - basis adjustment	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	Form 4562, line 11
Business income - At-risk adjustment	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	Form 4562, line 11
Miscellaneous Items:						
Section 179 exp ded allow in PY	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	Form 4797, Part IV, Line 33
Section 179 recomputed depreciation	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	Form 4797, Part IV, Line 34
Section 280F expense in PY	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	Form 4797, Part IV, Line 33
Section 280F recomputed depreciation	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	Form 4797, Part IV, Line 34
Qualified Business Income Deduction Information:						
Section 199A REIT dividends	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	Form 8995, Line 6 Form 8995-A, Line 28

Form	1040	Pension/Annuity Report	2020
Name			Taxpayer Identification Number
John & Jane Doe			111-11-1111

	T/S	Payer	Gross Distribution	Rollover	Taxable Amount
A	T	IRA 1	50,000	—	
B	—			—	
C	—			—	
D	—			—	
E	—			—	
F	—			—	
G	—			—	
H	—			—	
I	—			—	
J	—			—	
K	—			—	
L	—			—	
M	—			—	
N	—			—	
O	—			—	
			Taxpayer		
			Spouse		
			Total		

	NIIT	Capital Gain Distribution	Public Safety Officer Exclusion	Federal Withholding	State Withholding	Local Withholding
A	—					
B	—					
C	—					
D	—					
E	—					
F	—					
G	—					
H	—					
I	—					
J	—					
K	—					
L	—					
M	—					
N	—					
O	—					
Taxpayer						
Spouse						
Total						

Form 1040	Salaries & Wages Report	2020
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Name John & Jane Doe	Taxpayer Identification Number 111-11-1111
------------------------------------	--

T/S	Employer	Federal Wages	Federal Withheld	Soc Sec Wages
A T	Employer A	35,000		104,150
B S	Employer B	37,681	2,485	50,837
C				
D				
E				
F				
G				
H				
I				
J				
K				
L				
M				
		Taxpayer	35,000	104,150
		Spouse	37,681	50,837
		Totals	72,681	154,987

	Soc Sec Withheld	Medicare Wages	Medicare Withheld	Soc Sec Tips	Allocated Tips	Dep Care Ben	Other, Box 14
A	6,457	35,000	508				12,500
B	3,152	50,837	737			5,000	
C							
D							
E							
F							
G							
H							
I							
J							
K							
L							
M							
Taxpayer	6,457	35,000	508				12,500
Spouse	3,152	50,837	737			5,000	
Totals	9,609	85,837	1,245			5,000	12,500

	State	State Wages	State Withheld	Name of Locality	Local Wages	Local Withheld
A	CA	35,000			35,000	
B	CA	37,681	514			
C						
D						
E						
F						
G						
H						
I						
J						
K						
L						
M						
Taxpayer		35,000			35,000	
Spouse		37,681	514			
Totals		72,681	514		35,000	

Form 1040	Reconciliation Worksheet - Taxable Income & Tax	2020
Name John & Jane Doe		Taxpayer Identification Number 111-11-1111

Tax brackets are rates applied to specific levels of taxable income. Various rates apply to different portions of the total taxable income. Type of income, further determines the rate applied. Marginal Tax Rate is the tax paid on the highest level of taxable income. This worksheet details how tax is calculated on ordinary income and capital gain income, the percentage of taxable income, marginal tax rate and the tax method used.

Filing Status **Married filing jointly** **Tax Pct** Total Tax (ln 27) divided Total Taxable Income (ln 19) **16.0 %**
Tax Method **Tax rate schedule**

Tax using ordinary and capital gains rates exceeds tax using only ordinary rates. Taxable income is taxed only using ordinary rates:
<div style="display: flex; justify-content: space-between;"> Tax using capital gains rates Tax using Ordinary rates Tax savings </div>

	Taxable Amount	Marginal Tax Rate	Tax on Taxable Income	Marginal Tax Rate - Income Range	Amount of Income to Next Tax Bracket
Ordinary Income	135,069	22.0 %	21,295	\$80,250 - \$171,050	35,981
Capital Income		%			
Capital Income - 1250		%			
Capital Income - 1202		%			

*Tax on taxable ordinary income under \$100,000 is determined using IRS Tax Tables that impose the same amount of tax on taxable income within \$50 intervals. Therefore, the column (b) Tax may not be calculated as column (a) times the applicable line tax rate.

Income taxed at ordinary rates	(a) Taxable Income	(b) Tax*
1. 10% rate Maximum taxable income per this bracket: \$19,750	1a. 19,750	1b. 1,978
2. 12% rate Maximum taxable income per this bracket: \$60,500	2a. 60,500	2b. 7,263
3. 22% rate Maximum taxable income per this bracket: \$90,800	3a. 54,819	3b. 12,054
4. 24% rate	4a.	4b.
5. 32% rate	5a.	5b.
6. 35% rate	6a.	6b.
7. 37% rate	7a.	7b.
8. Total ordinary taxable income and ordinary tax. Add lines 1 through 7	8a. 135,069	8b. 21,295

Income taxed at capital gains rates		
9. 0% capital gains rate	9a.	9b.
10. 15% capital gains rate	10a.	10b.
11. 20% capital gains rate	11a.	11b.
12. 25% capital gains rate Unrecaptured Section 1250 Gain	12a.	12b.
13. 28% capital gains rate Small business stock, collectibles	13a.	13b.
14. Total taxable capital gains and capital gains tax. Add lines 9 through 13	14a.	14b.

Total taxable income	
15. Total ordinary taxable income. Enter the amount from line 8a.	15. 135,069
16. Total capital gains taxable income. Enter the amount from line 14a.	16.
17. Add lines 15 and 16.	17. 135,069
18. Enter the net foreign exclusion amount from the Foreign Earned Income Tax Worksheet, line 2c.	18.
19. Taxable income reported on 1040, line 11b, (1040NR, line 41, or 1040NR-EZ, line 14). Subtract line 18 from line 17.	19. 135,069

Total tax	
20. Total ordinary tax. Enter the amount from line 8b.	20. 21,295
21. Total capital gains tax. Enter the amount from line 14b.	21.
22. Tax on child's interest and dividend.	22.
23. Tax on lump-sum distribution.	23.
24. Other taxes.	24.
25. Add lines 20 through 24.	25. 21,295
26. Enter the tax allocated to the net exclusion amount from the Foreign Earned Income Tax Worksheet, line 5.	26.
27. Total tax reported on 1040, line 12b, (1040NR, line 42, or 1040NR-EZ, line 15). Subtract line 26 from line 25.	27. 21,295

2020 California Resident Income Tax Return**540**

APE

111-11-1111 DOE 111-11-1112 20
 JOHN DOE
 JANE DOE

A
R
RP

1234 HIGH STREET
 SAN LUIS OBISPO CA 93401

01-31-1980 02-20-1981

Principal Residence

Enter your county at time of filing (see instructions)

☐
If your address above is the same as your principal/physical residence address at the time of filing, check this box ☒ X

If not, enter below your principal/physical residence address at the time of filing.

Street address (number and street) (If foreign address, see instructions.)

☐

Apt. no/ste. no.

☐

City

☐

State

ZIP code

☐
If your California filing status is different from your federal filing status, check the box here ☐

Filing Status

1 ☐ Single4 ☐ Head of household (with qualifying person). See instructions.2 ☒ Married/RDP filing jointly. See instr. 5 ☐ Qualifying widow(er). Enter year spouse/RDP died See instructions. 3 ☐ Married/RDP filing separately. Enter spouse's/RDP's SSN or ITIN above and full name here. 6 If someone can claim you (or your spouse/RDP) as a dependent, check the box here. See instr. ☐

Exemptions

► For line 7, line 8, line 9, and line 10: Multiply the number you enter in the box by the pre-printed dollar amount for that line.

Whole dollars only

7 **Personal:** If you checked box 1, 3, or 4 above, enter 1 in the box. If you checked box 2 or 5, enter 2 in the box. If you checked the box on line 6, see instruction 6. 7 2 X \$124 = \$ 2488 **Blind:** If you (or your spouse/RDP) are visually impaired, enter 1; if both are visually impaired, enter 2 8 X \$124 = \$9 **Senior:** If you (or your spouse/RDP) are 65 or older, enter 1; if both are 65 or older, enter 2 9 X \$124 = \$

Your name: Your SSN or ITIN:

10 Dependents: Do not include yourself or your spouse/RDP.

Exemptions

	Dependent 1	Dependent 2	Dependent 3
First Name	<input type="radio"/> JACKSON	<input type="radio"/>	<input type="radio"/>
Last Name	<input type="radio"/> DOE	<input type="radio"/>	<input type="radio"/>
SSN. See Instructions.	<input type="radio"/> 111-11-1113	<input type="radio"/>	<input type="radio"/>
Dependent's relationship to you	<input type="radio"/> SON	<input type="radio"/>	<input type="radio"/>

Total dependent exemptions ☐ 10 X \$383 = ☐ \$

11 Exemption amount: Add line 7 through line 10. Transfer this amount to line 32 ☐ 11 \$

Taxable Income

12	State wages from your federal Form(s) W-2, box 16	<input type="radio"/> 12	<input type="text" value="72,681"/>	<input type="text" value="00"/>
13	Enter federal adjusted gross income from federal Form 1040 or 1040-SR, line 11	<input type="radio"/> 13	<input type="text" value="192,098"/>	<input type="text" value="00"/>
14	California adjustments – subtractions. Enter the amount from Schedule CA (540), Part I, line 23, column B	<input type="radio"/> 14	<input type="text" value="00"/>	<input type="text" value="00"/>
15	Subtract line 14 from line 13. If less than zero, enter the result in parentheses. See instructions	<input type="radio"/> 15	<input type="text" value="192,098"/>	<input type="text" value="00"/>
16	California adjustments – additions. Enter the amount from Schedule CA (540), Part I, line 23, column C	<input type="radio"/> 16	<input type="text" value="12,000"/>	<input type="text" value="00"/>
17	California adjusted gross income. Combine line 15 and line 16	<input type="radio"/> 17	<input type="text" value="204,098"/>	<input type="text" value="00"/>
18	Enter the larger of Your California itemized deductions from Schedule CA (540), Part II, line 30; OR Your California standard deduction shown below for your filing status: • Single or Married/RDP filing separately \$4,601 • Married/RDP filing jointly, Head of household, or Qualifying widow(er) .. \$9,202 If Married/RDP filing separately or the box on line 6 is checked, STOP . See instructions	<input type="radio"/> 18	<input type="text" value="35,388"/>	<input type="text" value="00"/>
19	Subtract line 18 from line 17. This is your taxable income . If less than zero, enter -0-	<input type="radio"/> 19	<input type="text" value="168,710"/>	<input type="text" value="00"/>

Tax

31	Tax. Check the box if from: <input type="checkbox"/> Tax Table <input checked="" type="checkbox"/> Tax Rate Schedule <input type="radio"/> FTB 3800 <input type="radio"/> FTB 3803	<input type="radio"/> 31	<input type="text" value="9,947"/>	<input type="text" value="00"/>
32	Exemption credits. Enter the amount from line 11. If your federal AGI is more than \$203,341, see instructions.	<input type="radio"/> 32	<input type="text" value="631"/>	<input type="text" value="00"/>
33	Subtract line 32 from line 31. If less than zero, enter -0-	<input type="radio"/> 33	<input type="text" value="9,316"/>	<input type="text" value="00"/>
34	Tax. See instructions. Check the box if from: <input type="checkbox"/> Schedule G-1 <input type="checkbox"/> FTB 5870A	<input type="radio"/> 34	<input type="text" value="00"/>	<input type="text" value="00"/>
35	Add line 33 and line 34	<input type="radio"/> 35	<input type="text" value="9,316"/>	<input type="text" value="00"/>

Special Credits

40	Nonrefundable Child and Dependent Care Expenses Credit. See instructions	<input type="radio"/> 40	<input type="text" value="00"/>	<input type="text" value="00"/>
43	Enter credit name <input type="text"/> code <input type="text"/> and amount ...	<input type="radio"/> 43	<input type="text" value="00"/>	<input type="text" value="00"/>
44	Enter credit name <input type="text"/> code <input type="text"/> and amount ...	<input type="radio"/> 44	<input type="text" value="00"/>	<input type="text" value="00"/>

Your name: Your SSN or ITIN:

Special Credits	45	To claim more than two credits. See instructions. Attach Schedule P (540)	● 45	<input type="text"/>	<input type="text" value="00"/>
	46	Nonrefundable Renter's Credit. See instructions	● 46	<input type="text"/>	<input type="text" value="00"/>
	47	Add line 40 through line 46. These are your total credits	⊙ 47	<input type="text"/>	<input type="text" value="00"/>
	48	Subtract line 47 from line 35. If less than zero, enter -0-	⊙ 48	<input type="text" value="9,316"/>	<input type="text" value="00"/>
Other Taxes	61	Alternative Minimum Tax. Attach Schedule P (540)	● 61	<input type="text"/>	<input type="text" value="00"/>
	62	Mental Health Services Tax. See instructions	● 62	<input type="text"/>	<input type="text" value="00"/>
	63	Other taxes and credit recapture. See instructions	● 63	<input type="text"/>	<input type="text" value="00"/>
	64	Excess Advance Premium Assistance Subsidy (APAS) repayment. See instructions	● 64	<input type="text"/>	<input type="text" value="00"/>
	65	Add line 48, line 61, line 62, line 63, and line 64. This is your total tax	● 65	<input type="text" value="9,316"/>	<input type="text" value="00"/>
Payments	71	California income tax withheld. See instructions	● 71	<input type="text" value="514"/>	<input type="text" value="00"/>
	72	2020 CA estimated tax and other payments. See instructions	● 72	<input type="text" value="0"/>	<input type="text" value="00"/>
	73	Withholding (Form 592-B and/or 593). See instructions	● 73	<input type="text"/>	<input type="text" value="00"/>
	74	Excess SDI (or VPD) withheld. See instructions	● 74	<input type="text"/>	<input type="text" value="00"/>
	75	Earned Income Tax Credit (EITC)	● 75	<input type="text"/>	<input type="text" value="00"/>
	76	Young Child Tax Credit (YCTC). See instructions	● 76	<input type="text"/>	<input type="text" value="00"/>
	77	Net Premium Assistance Subsidy (PAS). See instructions	● 77	<input type="text"/>	<input type="text" value="00"/>
	78	Add line 71 through line 77. These are your total payments. See instructions	⊙ 78	<input type="text" value="514"/>	<input type="text" value="00"/>
Use Tax	91	Use Tax. Do not leave blank. See instructions	● 91	<input type="text" value="0"/>	<input type="text" value="00"/>
If line 91 is zero, check if: <input type="checkbox"/> No use tax is owed. <input type="checkbox"/> You paid your use tax obligation directly to CDTFA.					
ISR Penalty	92	Individual Shared Responsibility (ISR) Penalty. See instructions	● 92	<input type="text" value="3,858"/>	<input type="text" value="00"/>
● <input type="checkbox"/> Full-year health care coverage.					
Overpaid Tax/Tax Due	93	Payments balance. If line 78 is more than line 91, subtract line 91 from line 78	⊙ 93	<input type="text" value="514"/>	<input type="text" value="00"/>
	94	Use Tax balance. If line 91 is more than line 78, subtract line 78 from line 91	⊙ 94	<input type="text"/>	<input type="text" value="00"/>
	95	Payments after Individual Shared Responsibility Penalty. If line 93 is more than line 92, subtract line 92 from line 93	⊙ 95	<input type="text"/>	<input type="text" value="00"/>
	96	Individual Shared Responsibility Penalty Balance. If line 92 is more than line 93, then subtract line 93 from line 92	⊙ 96	<input type="text" value="3,344"/>	<input type="text" value="00"/>

Your name: Your SSN or ITIN:

Overpaid Tax/Tax Due

97	Overpaid tax. If line 95 is more than line 65, subtract line 65 from line 95	<input checked="" type="radio"/>	97	<input type="text"/>	<input type="text" value=".00"/>
98	Amount of line 97 you want applied to your 2021 estimated tax	<input type="radio"/>	98	<input type="text"/>	<input type="text" value=".00"/>
99	Overpaid tax available this year. Subtract line 98 from line 97	<input type="radio"/>	99	<input type="text"/>	<input type="text" value=".00"/>
100	Tax due. If line 95 is less than line 65, subtract line 95 from line 65	<input checked="" type="radio"/>	100	<input type="text" value="9,316"/>	<input type="text" value=".00"/>

Contributions

	<u>Code</u>	<u>Amount</u>	
California Seniors Special Fund. See instructions	<input type="radio"/> 400	<input type="text"/>	<input type="text" value=".00"/>
Alzheimer's Disease and Related Dementia Voluntary Tax Contribution Fund	<input type="radio"/> 401	<input type="text"/>	<input type="text" value=".00"/>
Rare and Endangered Species Preservation Voluntary Tax Contribution Program	<input type="radio"/> 403	<input type="text"/>	<input type="text" value=".00"/>
California Breast Cancer Research Voluntary Tax Contribution Fund	<input type="radio"/> 405	<input type="text"/>	<input type="text" value=".00"/>
California Firefighters' Memorial Voluntary Tax Contribution Fund	<input type="radio"/> 406	<input type="text"/>	<input type="text" value=".00"/>
Emergency Food for Families Voluntary Tax Contribution Fund	<input type="radio"/> 407	<input type="text"/>	<input type="text" value=".00"/>
California Peace Officer Memorial Foundation Voluntary Tax Contribution Fund	<input type="radio"/> 408	<input type="text"/>	<input type="text" value=".00"/>
California Sea Otter Voluntary Tax Contribution Fund	<input type="radio"/> 410	<input type="text"/>	<input type="text" value=".00"/>
California Cancer Research Voluntary Tax Contribution Fund	<input type="radio"/> 413	<input type="text"/>	<input type="text" value=".00"/>
School Supplies for Homeless Children Fund	<input type="radio"/> 422	<input type="text"/>	<input type="text" value=".00"/>
State Parks Protection Fund/Parks Pass Purchase	<input type="radio"/> 423	<input type="text"/>	<input type="text" value=".00"/>
Protect Our Coast and Oceans Voluntary Tax Contribution Fund	<input type="radio"/> 424	<input type="text"/>	<input type="text" value=".00"/>
Keep Arts in Schools Voluntary Tax Contribution Fund	<input type="radio"/> 425	<input type="text"/>	<input type="text" value=".00"/>
Prevention of Animal Homelessness and Cruelty Voluntary Tax Contribution Fund	<input type="radio"/> 431	<input type="text"/>	<input type="text" value=".00"/>
California Senior Citizen Advocacy Voluntary Tax Contribution Fund	<input type="radio"/> 438	<input type="text"/>	<input type="text" value=".00"/>
Native California Wildlife Rehabilitation Voluntary Tax Contribution Fund	<input type="radio"/> 439	<input type="text"/>	<input type="text" value=".00"/>
Rape Kit Backlog Voluntary Tax Contribution Fund	<input type="radio"/> 440	<input type="text"/>	<input type="text" value=".00"/>
Schools Not Prisons Voluntary Tax Contribution Fund	<input type="radio"/> 443	<input type="text"/>	<input type="text" value=".00"/>
Suicide Prevention Voluntary Tax Contribution Fund	<input type="radio"/> 444	<input type="text"/>	<input type="text" value=".00"/>
110 Add code 400 through code 444. This is your total contribution	<input type="radio"/> 110	<input type="text"/>	<input type="text" value=".00"/>

Your name: Your SSN or ITIN:

Amount You Owe 111 AMOUNT YOU OWE. If you do not have an amount on line 99, add line 94, line 96, line 100, and line 110. See instructions. Do not send cash.
 Mail to: **FRANCHISE TAX BOARD, PO BOX 942867, SACRAMENTO CA 94267-0001** ● 111 .00
 Pay Online – Go to **ftb.ca.gov/pay** for more information.

Interest and Penalties 112 Interest, late return penalties, and late payment penalties 112 .00
 113 Underpayment of estimated tax.
 Check the box: ● ☒ FTB 5805 attached ● ☐ FTB 5805F attached ● 113 .00
 114 Total amount due. See instructions. Enclose, but **do not** staple, any payment 114 .00

115 REFUND OR NO AMOUNT DUE. Subtract the sum of line 110, line 112 and line 113 from line 99. See instructions.
 Mail to: **FRANCHISE TAX BOARD, PO BOX 942840, SACRAMENTO CA 94240-0001** ● 115 .00

Refund and Direct Deposit Fill in the information to authorize direct deposit of your refund into one or two accounts. **Do not** attach a voided check or a deposit slip.
 See instructions. **Have you verified the routing and account numbers?** Use whole dollars only.
 All or the following amount of my refund (line 115) is authorized for direct deposit into the account shown below:

● Type
 ● Routing number Checking ● Account number ● 116 Direct deposit amount .00
 Savings

The remaining amount of my refund (line 115) is authorized for direct deposit into the account shown below:
 ● Type
 ● Routing number Checking ● Account number ● 117 Direct deposit amount .00
 Savings

IMPORTANT: See the instructions to find out if you should attach a copy of your complete federal tax return.

To learn about your privacy rights, how we may use your information, and the consequences for not providing the requested information, go to **ftb.ca.gov/forms** and search for **1131**. To request this notice by mail, call 800.852.5711.

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

Your signature Date Spouse's/RDP's signature (if a joint tax return, both must sign)

● Your email address. Enter only one email address. ● Preferred phone number

Sign Here

It is unlawful to forge a spouse's/ RDP's signature.

Joint tax return? (See instructions)

Paid preparer's signature (declaration of preparer is based on all information of which preparer has any knowledge)

Firm's name (or yours, if self-employed) ● PTIN

Firm's address ● Firm's FEIN
 CA 93401

Do you want to allow another person to discuss this tax return with us? See instructions .. ● ☐ Yes ☐ No

Print Third Party Designee's Name Telephone Number

TAXABLE YEAR

SCHEDULE

2020**California Adjustments — Residents****CA (540)****Important:** Attach this schedule behind Form 540, Side 5 as a supporting California schedule.

Name(s) as shown on tax return	JOHN JANE	DOE DOE	SSN or ITIN
			111-11-1111

Part I Income Adjustment Schedule**Section A – Income** from federal Form 1040 or 1040-SR

	A Federal Amounts (taxable amounts from your federal tax return)	B Subtractions See instructions	C Additions See instructions
1 Wages, salaries, tips, etc. See instructions before making an entry in column B or C	<input checked="" type="radio"/> 72,681	<input type="radio"/>	<input type="radio"/>
2 Taxable interest. a <input checked="" type="radio"/> 12,000	<input checked="" type="radio"/> 2,750	<input type="radio"/>	<input checked="" type="radio"/> 12,000
3 Ordinary dividends. See instructions. a <input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
4 IRA distributions. See instructions. a <input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
5 Pensions and annuities. See instructions. a <input checked="" type="radio"/> 50,000	<input checked="" type="radio"/> 16,667	<input type="radio"/>	<input type="radio"/>
6 Social security benefits. a <input type="radio"/>	<input type="radio"/>	<input type="radio"/>	
7 Capital gain or (loss). See instructions	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>

Section B – Additional Income from federal Schedule 1 (Form 1040)

1 Taxable refunds, credits, or offsets of state and local income taxes	<input type="radio"/>	<input type="radio"/>	
2a Alimony received See instructions	<input type="radio"/>		<input type="radio"/>
3 Business income or (loss) See instructions.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
4 Other gains or (losses)	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
5 Rental real estate, royalties, partnerships, S corporations, trusts, etc.	<input checked="" type="radio"/> 100,000	<input type="radio"/>	<input type="radio"/>
6 Farm income or (loss)	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
7 Unemployment compensation	<input type="radio"/>	<input type="radio"/>	
8 Other income.			
a California lottery winnings	<input type="radio"/>	a <input type="radio"/>	
b Disaster loss deduction from FTB 3805V 3807, or 3809	<input type="radio"/>	b <input type="radio"/>	
c Federal NOL (fed. Sch. 1 (Form 1040, line 8) <input checked="" type="radio"/>		c <input checked="" type="radio"/>	
d NOL deduction from FTB 3805V		d <input type="radio"/>	
e NOL from FTB 3805Z, 3807, or 3809		e <input type="radio"/>	
f Other (describe):		f <input type="radio"/>	
g Student loan discharged due to closure of a for-profit school		g <input type="radio"/>	
9 Total. Combine Section A, line 1 through line 7, and Section B, line 1 through line 8 in column A. Add Section A, line 1 through line 7, and Section B, line 1 through line 8g in column B and column C. Go to Section C	<input checked="" type="radio"/> 192,098	<input type="radio"/> 0	<input checked="" type="radio"/> 12,000

Section C – Adjustments to Income from federal Schedule 1 (Form 1040)

10 Educator expenses	<input type="radio"/>	<input type="radio"/>	
11 Certain business expenses of reservists, performing artists, and fee-basis government officials	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
12 Health savings account deduction	<input type="radio"/>	<input type="radio"/>	
13 Moving expenses. Attach federal Form 3903. See instructions	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
14 Deductible part of self-employment tax See instructions.	<input type="radio"/>	<input type="radio"/>	
15 Self-employed SEP, SIMPLE, and qualified plans	<input type="radio"/>	<input type="radio"/>	
16 Self-employed health insurance deduction See instructions.	<input type="radio"/>	<input type="radio"/>	
17 Penalty on early withdrawal of savings	<input type="radio"/>	<input type="radio"/>	
18a Alimony paid.			
b Recipient's: SSN <input checked="" type="radio"/>			
Last name <input checked="" type="radio"/>			
19 IRA deduction	<input type="radio"/>	<input type="radio"/>	
20 Student loan interest deduction	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
21 Tuition and fees	<input type="radio"/>	<input type="radio"/>	
22 Add line 10 through line 18a and line 19 through line 21 in columns A, B, and C. See instructions	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
23 Total. Subtract line 22 from line 9 in columns A, B, and C. See instructions	<input checked="" type="radio"/> 192,098	<input type="radio"/> 0	<input checked="" type="radio"/> 12,000

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111-11-1112**Part II Adjustments to Federal Itemized Deductions**Check the box if you did NOT itemize for federal but will itemize for California. ☒ ☐**A** Federal Amounts
(from federal Schedule A
(Form 1040))**B** Subtractions
See instructions**C** Additions
See instructions**Medical and Dental Expenses** See instructions.

1	Medical and dental expenses	<input checked="" type="radio"/>	24,300	1			
2	Enter amount from federal Form 1040 or 1040-SR, line 11	<input checked="" type="radio"/>	192,098	2			
3	Multiply line 2 by 7.5% (0.075)	<input checked="" type="radio"/>	14,407	3			
4	Subtract line 3 from line 1. If line 3 is more than line 1, enter 0	<input checked="" type="radio"/>		4	<input checked="" type="radio"/>	9,893	<input checked="" type="radio"/>

Taxes You Paid

5a	State and local income tax or general sales taxes	<input checked="" type="radio"/>	1,641	<input checked="" type="radio"/>	1,641		
5b	State and local real estate taxes	<input checked="" type="radio"/>	7,700				
5c	State and local personal property taxes	<input checked="" type="radio"/>	249				
5d	Add line 5a through line 5c	<input checked="" type="radio"/>	9,590				
5e	Enter the smaller of line 5d or \$10,000 (\$5,000 if married filing separately) in col. A. Enter the amount from line 5a, column B in line 5e, column B. Enter the difference from line 5d and line 5e, column A in line 5e, column C	<input checked="" type="radio"/>	9,590	<input checked="" type="radio"/>	1,641	<input checked="" type="radio"/>	
6	Other taxes. List type <input checked="" type="radio"/>	<input checked="" type="radio"/>		<input checked="" type="radio"/>		<input checked="" type="radio"/>	
7	Add line 5e and line 6	<input checked="" type="radio"/>	9,590	<input checked="" type="radio"/>	1,641	<input checked="" type="radio"/>	

Interest You Paid

8a	Home mortgage interest and points reported to you on federal Form 1098	<input checked="" type="radio"/>	16,296			<input checked="" type="radio"/>	
8b	Home mortgage interest not reported to you on federal Form 1098	<input checked="" type="radio"/>				<input checked="" type="radio"/>	
8c	Points not reported to you on federal Form 1098	<input checked="" type="radio"/>				<input checked="" type="radio"/>	
8d	Mortgage insurance premiums	<input checked="" type="radio"/>		<input checked="" type="radio"/>			
8e	Add line 8a through line 8d	<input checked="" type="radio"/>	16,296	<input checked="" type="radio"/>		<input checked="" type="radio"/>	
9	Investment interest	<input checked="" type="radio"/>		<input checked="" type="radio"/>		<input checked="" type="radio"/>	
10	Add line 8e and line 9	<input checked="" type="radio"/>	16,296	<input checked="" type="radio"/>		<input checked="" type="radio"/>	

Gifts to Charity

11	Gifts by cash or check	<input checked="" type="radio"/>	1,250	<input checked="" type="radio"/>		<input checked="" type="radio"/>	
12	Other than by cash or check	<input checked="" type="radio"/>		<input checked="" type="radio"/>		<input checked="" type="radio"/>	
13	Carryover from prior year	<input checked="" type="radio"/>		<input checked="" type="radio"/>		<input checked="" type="radio"/>	
14	Add line 11 through line 13	<input checked="" type="radio"/>	1,250	<input checked="" type="radio"/>		<input checked="" type="radio"/>	

Casualty and Theft Losses

15	Casualty or theft loss(es) (other than net qualified disaster losses). Attach federal Form 4684. See instructions.	<input checked="" type="radio"/>		<input checked="" type="radio"/>		<input checked="" type="radio"/>	
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Other Itemized Deductions

16	Other—from list in federal instructions	<input checked="" type="radio"/>		<input checked="" type="radio"/>		<input checked="" type="radio"/>	
17	Add lines 4, 7, 10, 14, 15, and 16 in columns A, B, and C	<input checked="" type="radio"/>	37,029	<input checked="" type="radio"/>	1,641	<input checked="" type="radio"/>	

18 Total. Combine line 17 column A less column B plus column C ☒ **35,388**

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Job Expenses and Certain Miscellaneous Deductions

19 Unreimbursed employee expenses - job travel, union dues, job education, etc. Attach federal Form 2106 if required. See instructions ☒ **19**

20 Tax preparation fees. ☒ **20**

21 Other expenses - investment, safe deposit box, etc.
List type ☒ **21**

22 Add line 19 through line 21 ☒ **22**

23 Enter amount from federal Form 1040 or 1040-SR, line 11. ☒ **192,098**

24 Multiply line 23 by 2% (0.02). If less than zero, enter 0 ☒ **24**

25 Subtract line 24 from line 22. If line 24 is more than line 22, enter 0. ☒ **25**

26 Total Itemized Deductions. Add line 18 and line 25. ☒ **26**

27 Other adjustments. See instructions. Specify. ☒ **27**

28 Combine line 26 and line 27 ☒ **28**

29 Is your federal AGI (Form 540, line 13) more than the amount shown below for your filing status?
 Single or married/RDP filing separately **\$203,341**
 Head of household **\$305,016**
 Married/RDP filing jointly or qualifying widow(er) **\$406,687**

No. Transfer the amount on line 28 to line 29.

Yes. Complete the Itemized Deductions Worksheet in the instructions for Schedule CA (540), line 29 ☒ **29**

30 Enter the larger of the amount on line 29 or your standard deduction listed below
 Single or married/RDP filing separately. See instructions. **\$4,601**
 Married/RDP filing jointly, head of household, or qualifying widow(er) **\$9,202**

Transfer the amount on line 30 to Form 540, line 18 ☒ **30**

Schedule P, Page 1 - Alternative Minimum Taxable Income Exclusion

Description	Amount
Pass-through	\$ 100,000
Total	\$ 100,000

Federal Taxable Income	2,750	
Subtract U.S. Obligations		
Add Municipal Obligations	12,000	
Other Adjustments		
California Taxable Income	14,750	