

Form **1040** Department of the Treasury—Internal Revenue Service (99) **2021** U.S. Individual Income Tax Return OMB No. 1545-0074 IRS Use Only—Do not write or staple in this space.

Filing Status Single Married filing jointly Married filing separately (MFS) Head of household (HOH) Qualifying widow(er) (QW)
 Check only one box. If you checked the MFS box, enter the name of your spouse. If you checked the HOH or QW box, enter the child's name if the qualifying person is a child but not your dependent. ▶

Your first name and middle initial JULIE	Last name STONE	Your social security number XXXXXXXXXX
If joint return, spouse's first name and middle initial	Last name	Spouse's social security number

Home address (number and street). If you have a P.O box, see instructions.
3701 ARTHUR PIERCE ROAD Apt. no.

City, town or post office. If you have a foreign address, also complete spaces below. State ZIP code
APEX NC 27539

Foreign country name Foreign province/state/county Foreign postal code

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

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

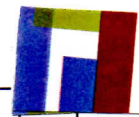
Standard Deduction **Someone can claim:** You as a dependent Your spouse as a dependent
 Spouse itemizes on a separate return or you were a dual-status alien

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

Dependents (see instructions):		(2) Social security number	(3) Relationship to you	(4) ✓ if qualifies for (see instructions):	
(1) First name	Last name			Child tax credit	Credit for other dependents
If more than four dependents, see instr. and check here ▶					

Attach Sch. B if required.	1	Wages, salaries, tips, etc. Attach Form(s) W-2	1	
	2a	Tax-exempt interest	2a	
	3a	Qualified dividends	3a	363
	4a	IRA distributions	4a	
	5a	Pensions and annuities	5a	
	6a	Soc. sec. ben.	6a	
	7	Capital gain or (loss). Attach Schedule D if required. If not required, check here ▶	7	-314
	8	Other income from Schedule 1, line 10	8	2,974
	9	Add lines 1, 2b, 3b, 4b, 5b, 6b, 7, and 8. This is your total income ▶	9	5,231
	10	Adjustments to income from Schedule 1, line 26	10	1,077
	11	Subtract line 10 from line 9. This is your adjusted gross income ▶	11	4,154
	12a	Standard deduction or itemized deductions (from Schedule A)	12a	12,550
	b	Charitable contributions if you take the standard deduction (see instructions)	12b	
	c	Add lines 12a and 12b	12c	12,550
	13	Qualified business income deduction from Form 8995 or Form 8995-A	13	
14	Add lines 12c and 13	14	12,550	
15	Taxable income. Subtract line 14 from line 11. If zero or less, enter -0-	15	0	

For Disclosure, Privacy Act, and Paperwork Reduction Act Notice, see separate instructions. Form **1040** (2021)



Form 1040 (2021) **JULIE STONE**

16 Tax (see instructions). Check if any from Form(s): 1 8814 2 4972

16		0
17		
18		0
19		
20		
21		
22		0
23		278
24		278

25 Federal income tax withheld from:

a	Form(s) W-2	25a	
b	Form(s) 1099	25b	
c	Other forms (see instructions)	25c	
d	Add lines 25a through 25c	25d	

If you have a qualifying child, attach Sch. EIC.

26 2021 estimated tax payments and amount applied from 2020 return

27a Earned income credit (EIC) 279

Check here if you were born after January 1, 1998, and before January 2, 2004, and you satisfy all other requirements for taxpayers who are at least age 18, to claim the EIC. See instructions

b	Nontaxable combat pay election	27b	
c	Prior year (2019) earned income	27c	

28	Refundable child tax credit or additional child tax credit from Sch. 8812	28	
29	American opportunity credit from Form 8863, line 8	29	
30	Recovery rebate credit. See instructions	30	1,400
31	Amount from Schedule 3, line 15	31	

32 Add lines 27a and 28 through 31. These are your total other payments and refundable credits 1,679

33 Add lines 25d, 26, and 32. These are your total payments 1,679

Refund 34 If line 33 is more than line 24, subtract line 24 from line 33. This is the amount you overpaid 1,401

35a Amount of line 34 you want refunded to you. If Form 8888 is attached, check here 1,401

Direct deposit? See instructions.

b Routing number XXXXXXXXXXXX c Type: Checking Savings

d Account number XXXXXXXXXXXXXXXXXXXX

36 Amount of line 34 you want applied to your 2022 estimated tax 36

Amount You Owe 37 Amount you owe. Subtract line 33 from line 24. For details on how to pay, see instructions 37

38 Estimated tax penalty (see instructions) 38

Third Party Designee Do you want to allow another person to discuss this return with the IRS? See instructions Yes. Complete below. No

Designee's name Bernard G. Boyle Phone no. 714-637-0570 Personal identification number (PIN) 12345

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.

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

Your signature	Date	Your occupation	If the IRS sent you an Identity Protection PIN, enter it here (see instr.)
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 instr.)

Phone no. Email address

Paid Preparer's name Bernard G. Boyle Preparer's signature Bernard G. Boyle Date 04/14/22 PTIN P00273072 Check if: Self-employed

Preparer Use Only Firm's name Bernard G. Boyle, CPA, Inc. Phone no. 714-637-0570 Firm's address 17822 E 17th St Ste 203 Tustin CA 92780 Firm's EIN

SCHEDULE 1
(Form 1040)

Additional Income and Adjustments to Income

OMB No. 1545-0074

2021

Department of the Treasury
Internal Revenue Service

▶ Attach to Form 1040, 1040-SR, or 1040-NR.
▶ Go to www.irs.gov/Form1040 for instructions and the latest information.

Attachment
Sequence No. **01**

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

JULIE STONE

Number

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	1,961
4	Other gains or (losses). Attach Form 4797	4	
5	Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E	5	
6	Farm income or (loss). Attach Schedule F	6	
7	Unemployment compensation	7	
8	Other income:		
a	Net operating loss	8a	()
b	Gambling income	8b	
c	Cancellation of debt	8c	
d	Foreign earned income exclusion from Form 2555	8d	()
e	Taxable Health Savings Account distribution	8e	
f	Alaska Permanent Fund dividends	8f	
g	Jury duty pay	8g	
h	Prizes and awards	8h	
i	Activity not engaged in for profit income	8i	
j	Stock options	8j	
k	Income from the rental of personal property if you engaged in the rental for profit but were not in the business of renting such property	8k	
l	Olympic and Paralympic medals and USOC prize money (see instructions)	8l	
m	Section 951(a) inclusion (see instructions)	8m	
n	Section 951A(a) inclusion (see instructions)	8n	
o	Section 461(l) excess business loss adjustment	8o	
p	Taxable distributions from an ABLA account (see instructions)	8p	
z	Other income. List type and amount ▶ ROYALTIES	8z	1,013
9	Total other income. Add lines 8a through 8z	9	1,013
10	Combine lines 1 through 7 and 9. Enter here and on Form 1040, 1040-SR, or 1040-NR, line 8	10	2,974

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

Schedule 1 (Form 1040) 2021



Part II Adjustments to Income

11	Educator expenses		11	
12	Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106		12	
13	Health savings account deduction. Attach Form 8889		13	
14	Moving expenses for members of the Armed Forces. Attach Form 3903		14	
15	Deductible part of self-employment tax. Attach Schedule SE		15	139
16	Self-employed SEP, SIMPLE, and qualified plans		16	
17	Self-employed health insurance deduction		17	938
18	Penalty on early withdrawal of savings		18	
19a	Alimony paid		19a	
	b Recipient's SSN	▶ _____		
	c Date of original divorce or separation agreement (see instructions)	▶ _____		
20	IRA deduction		20	
21	Student loan interest deduction		21	
22	Reserved for future use		22	
23	Archer MSA deduction		23	
24	Other adjustments:			
	a Jury duty pay (see instructions)	24a		
	b Deductible expenses related to income reported on line 8k from the rental of personal property engaged in for profit	24b		
	c Nontaxable amount of the value of Olympic and Paralympic medals and USOC prize money reported on line 8l	24c		
	d Reforestation amortization and expenses	24d		
	e Repayment of supplemental unemployment benefits under the Trade Act of 1974	24e		
	f Contributions to section 501(c)(18)(D) pension plans	24f		
	g Contributions by certain chaplains to section 403(b) plans	24g		
	h Attorney fees and court costs for actions involving certain unlawful discrimination claims (see instructions)	24h		
	i Attorney fees and court costs you paid in connection with an award from the IRS for information you provided that helped the IRS detect tax law violations	24i		
	j Housing deduction from Form 2555	24j		
	k Excess deductions of section 67(e) expenses from Schedule K-1 (Form 1041)	24k		
	z Other adjustments. List type and amount ▶ _____	24z		
25	Total other adjustments. Add lines 24a through 24z		25	
26	Add lines 11 through 23 and 25. These are your adjustments to income . Enter here and on Form 1040 or 1040-SR, line 10, or Form 1040-NR, line 10a		26	1,077

SCHEDULE 2
(Form 1040)

Department of the Treasury
Internal Revenue Service

Additional Taxes

OMB No. 1545-0074

2021

Attachment
Sequence No. **02**

▶ 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

JULIE STONE

number

Part I Tax

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

Part II Other Taxes

4	Self-employment tax. Attach Schedule SE	4	278
5	Social security and Medicare tax on unreported tip income. Attach Form 4137	5	
6	Uncollected social security and Medicare tax on wages. Attach Form 8919	6	
7	Total additional social security and Medicare tax. Add lines 5 and 6	7	
8	Additional tax on IRAs or other tax-favored accounts. Attach Form 5329 if required	8	
9	Household employment taxes. Attach Schedule H	9	
10	Repayment of first-time homebuyer credit. Attach Form 5405 if required	10	
11	Additional Medicare Tax. Attach Form 8959	11	
12	Net investment income tax. Attach Form 8960	12	
13	Uncollected social security and Medicare or RRTA tax on tips or group-term life insurance from Form W-2, box 12	13	
14	Interest on tax due on installment income from the sale of certain residential lots and timeshares	14	
15	Interest on the deferred tax on gain from certain installment sales with a sales price over \$150,000	15	
16	Recapture of low-income housing credit. Attach Form 8611	16	

(continued on page 2)

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

Schedule 2 (Form 1040) 2021

JULIE STONE

Schedule 2 (Form 1040) 2021

Part II Other Taxes (continued)

17 Other additional taxes:			
a Recapture of other credits. List type, form number, and amount ▶	17a		
b Recapture of federal mortgage subsidy. If you sold your home in 2021, see instructions	17b		
c Additional tax on HSA distributions. Attach Form 8889	17c		
d Additional tax on an HSA because you didn't remain an eligible individual. Attach Form 8889	17d		
e Additional tax on Archer MSA distributions. Attach Form 8853	17e		
f Additional tax on Medicare Advantage MSA distributions. Attach Form 8853	17f		
g Recapture of a charitable contribution deduction related to a fractional interest in tangible personal property	17g		
h Income you received from a nonqualified deferred compensation plan that fails to meet the requirements of section 409A	17h		
i Compensation you received from a nonqualified deferred compensation plan described in section 457A	17i		
j Section 72(m)(5) excess benefits tax	17j		
k Golden parachute payments	17k		
l Tax on accumulation distribution of trusts	17l		
m Excise tax on insider stock compensation from an expatriated corporation	17m		
n Look-back interest under section 167(g) or 460(b) from Form 8697 or 8866	17n		
o Tax on non-effectively connected income for any part of the year you were a nonresident alien from Form 1040-NR	17o		
p Any interest from Form 8621, line 16f, relating to distributions from, and dispositions of, stock of a section 1291 fund	17p		
q Any interest from Form 8621, line 24	17q		
z Any other taxes. List type and amount ▶	17z		
18 Total additional taxes. Add lines 17a through 17z		18	
19 Additional tax from Schedule 8812		19	
20 Section 965 net tax liability installment from Form 965-A	20		
21 Add lines 4, 7 through 16, 18, and 19. These are your total other taxes . Enter here and on Form 1040 or 1040-SR, line 23, or Form 1040-NR, line 23b		21	278

**SCHEDULE B
(Form 1040)**

Interest and Ordinary Dividends

OMB No. 1545-0074

2021

Attachment Sequence No. **08**

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

▶ Attach to Form 1040 or 1040-SR.

Department of the Treasury
Internal Revenue Service (99)

Name(s) shown on return

JULIE STONE

Your social security number

550-04-2973

		Amount	
Part I Interest (See instructions and the instructions for Form 1040 and 1040-SR, line 2b.) Note: If you received a Form 1099-INT, Form 1099-OID, or substitute statement from a brokerage firm, list the firm's name as the payer and enter the total interest shown on that form.	1 List name of payer. If any interest is from a seller-financed mortgage and the buyer used the property as a personal residence, see the instructions and list this interest first. Also, show that buyer's social security number and address ▶ CHARLES SCHWAB	3	
	2 Add the amounts on line 1	3	
	3 Excludable interest on series EE and I U.S. savings bonds issued after 1989. Attach Form 8815		
	4 Subtract line 3 from line 2. Enter the result here and on Form 1040 or 1040-SR, line 2b ▶	3	
	Note: If line 4 is over \$1,500, you must complete Part III.		
			Amount

Part II Ordinary Dividends (See instructions and the instructions for Form 1040 and 1040-SR, line 3b.) Note: If you received a Form 1099-DIV or substitute statement from a brokerage firm, list the firm's name as the payer and enter the ordinary dividends shown on that form.	5 List name of payer ▶ CHARLES SCHWAB	2,568
	6 Add the amounts on line 5. Enter the total here and on Form 1040 or 1040-SR, line 3b ▶	2,568
	Note: If line 6 is over \$1,500, you must complete Part III.	

Part III You must complete this part if you (a) had over \$1,500 of taxable interest or ordinary dividends; (b) had a foreign account; or (c) received a distribution from, or were a grantor of, or a transferor to, a foreign trust.		Yes	No
Foreign Accounts and Trusts Caution: If required, failure to file FinCEN Form 114 may result in substantial penalties. See instructions.	7a At any time during 2021, did you have a financial interest in or signature authority over a financial account (such as a bank account, securities account, or brokerage account) located in a foreign country? See instructions If "Yes," are you required to file FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR), to report that financial interest or signature authority? See FinCEN Form 114 and its instructions for filing requirements and exceptions to those requirements		X
	b If you are required to file FinCEN Form 114, enter the name of the foreign country where the financial account is located ▶		
	8 During 2021 did you receive a distribution from, or were you the grantor of, or transferor to, a foreign trust? If "Yes," you may have to file Form 3520. See instructions		X

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

Schedule B (Form 1040) 2021

SCHEDULE C
(Form 1040)

Profit or Loss From Business
(Sole Proprietorship)

OMB No. 1545-0074

2021

Attachment Sequence No. **09**

Department of the Treasury
Internal Revenue Service (99)

▶ Go to www.irs.gov/ScheduleC for instructions and the latest information.
▶ Attach to Form 1040, 1040-SR, 1040-NR, or 1041; partnerships generally must file Form 1065.

Name of proprietor JULIE STONE	Social security number (SSN) 550-04-2973
A Principal business or profession, including product or service (see instructions) CONSULTING	B Enter code from instructions ▶ 812990
C Business name. If no separate business name, leave blank.	D Employer ID number (EIN) (see instr.)

E Business address (including suite or room no.) ▶ **3701 ARTHUR PIERCE ROAD**
City, town or post office, state, and ZIP code **APEX NC 27539**

F Accounting method: (1) Cash (2) Accrual (3) Other (specify) ▶

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

H If you started or acquired this business during 2021, check here Yes No

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

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

Part I Income

1 Gross receipts or sales. See instructions for line 1 and check the box if this income was reported to you on Form W-2 and the "Statutory employee" box on that form was checked <input type="checkbox"/>	1	6,369
2 Returns and allowances	2	
3 Subtract line 2 from line 1	3	6,369
4 Cost of goods sold (from line 42)	4	
5 Gross profit. Subtract line 4 from line 3	5	6,369
6 Other income, including federal and state gasoline or fuel tax credit or refund (see instructions)	6	
7 Gross income. Add lines 5 and 6	7	6,369

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

8 Advertising	8		18	Office expense (see instructions)	18	
9 Car and truck expenses (see instructions)	9		19	Pension and profit-sharing plans	19	
10 Commissions and fees	10		20	Rent or lease (see instructions):	20	
11 Contract labor (see instructions)	11		20a	a Vehicles, machinery, and equipment	20a	
12 Depletion	12		20b	b Other business property	20b	
13 Depreciation and section 179 expense deduction (not included in Part III) (see instructions)	13		21	21 Repairs and maintenance	21	
14 Employee benefit programs (other than on line 19)	14		22	22 Supplies (not included in Part III)	22	
15 Insurance (other than health)	15		23	23 Taxes and licenses	23	
16 Interest (see instructions):			24	24 Travel and meals:	24	
a Mortgage (paid to banks, etc.)	16a		24a	a Travel	24a	
b Other	16b		24b	b Deductible meals (see instructions)	24b	
17 Legal and professional services	17		25	25 Utilities	25	
			26	26 Wages (less employment credits)	26	
			27a	27a Other expenses (from line 48)	27a	4,408
			27b	b Reserved for future use	27b	
28 Total expenses before expenses for business use of home. Add lines 8 through 27a			28		28	4,408
29 Tentative profit or (loss). Subtract line 28 from line 7			29		29	1,961
30 Expenses for business use of your home. Do not report these expenses elsewhere. Attach Form 8829 unless using the simplified method. See instructions. Simplified method filers only: enter the total square footage of: (a) your home: _____ and (b) the part of your home used for business: _____. Use the Simplified Method Worksheet in the instructions to figure the amount to enter on line 30			30		30	
31 Net profit or (loss). Subtract line 30 from line 29. • If a profit, enter on both Schedule 1 (Form 1040), line 3 and on Schedule SE, line 2. (If you checked the box on line 1, see instructions). Estates and trusts, enter on Form 1041, line 3. • If a loss, you must go to line 32.			31		31	1,961
32 If you have a loss, check the box that describes your investment in this activity. See instructions. • If you checked 32a, enter the loss on both Schedule 1 (Form 1040), line 3 and on Schedule SE, line 2. (If you checked the box on line 1, see the line 31 instructions). Estates and trusts, enter on Form 1041, line 3. • If you checked 32b, you must attach Form 6198. Your loss may be limited.			32a	<input type="checkbox"/> All investment is at risk.	32b	<input type="checkbox"/> Some investment is not at risk.

JULIE STONE

550-04-2973

Schedule C (Form 1040) 2021

CONSULTING

Page 2

Part III Cost of Goods Sold (see instructions)

33 Method(s) used to value closing inventory: a Cost b Lower of cost or market c Other (attach explanation)

34 Was there any change in determining quantities, costs, or valuations between opening and closing inventory? Yes No
If "Yes," attach explanation

35 Inventory at beginning of year. If different from last year's closing inventory, attach explanation	35	
36 Purchases less cost of items withdrawn for personal use	36	
37 Cost of labor. Do not include any amounts paid to yourself	37	
38 Materials and supplies	38	
39 Other costs	39	
40 Add lines 35 through 39	40	
41 Inventory at end of year	41	
42 Cost of goods sold. Subtract line 41 from line 40. Enter the result here and on line 4	42	

Part IV Information on Your Vehicle. Complete this part **only** if you are claiming car or truck expenses on line 9 and are not required to file Form 4562 for this business. See the instructions for line 13 to find out if you must file Form 4562.

43 When did you place your vehicle in service for business purposes? (month, day, year) ▶ 07/01/20

44 Of the total number of miles you drove your vehicle during 2021, enter the number of miles you used your vehicle for:
a Business b Commuting (see instructions) c Other

45 Was your vehicle available for personal use during off-duty hours? Yes No
46 Do you (or your spouse) have another vehicle available for personal use? Yes No
47a Do you have evidence to support your deduction? Yes No
b If "Yes," is the evidence written? Yes No

Part V Other Expenses. List below business expenses not included on lines 8-26 or line 30.

PAYPAL FEES	
AUTO	
WEBSITE	
MARKETING	
TOLLS	
EDUCATION	109
OFFICE SUPPLIES	567
POSTAGE	107
SOFTWARE & EQUIPMENT	1,283
WIFI	540
MARKETING & PROMOTION	55
COMPUTER EXPENSE	134
COMMUNICATIONS	678
RESEARCH & DEVELOPMENT	363
SUPPLIES	572
48 Total other expenses. Enter here and on line 27a	48 4,408

SCHEDULE D
(Form 1040)

Capital Gains and Losses

OMB No. 1545-0074

2021

Attachment
Sequence No. **12**

Department of the Treasury
Internal Revenue Service (99)

▶ **Attach to Form 1040, 1040-SR, or 1040-NR.**
▶ **Go to www.irs.gov/ScheduleD for instructions and the latest information.**
▶ **Use Form 8949 to list your transactions for lines 1b, 2, 3, 8b, 9, and 10.**

Name(s) shown on return **JULIE STONE** Your social security number **550-04-2973**

Did you dispose of any investment(s) in a qualified opportunity fund during the tax year? Yes No
If "Yes," attach Form 8949 and see its instructions for additional requirements for reporting your gain or loss.

Part I Short-Term Capital Gains and Losses — Generally Assets Held One Year or Less (see instructions)

See instructions for how to figure the amounts to enter on the lines below. This form may be easier to complete if you round off cents to whole dollars.	(d) Proceeds (sales price)	(e) Cost (or other basis)	(g) Adjustments to gain or loss from Form(s) 8949, Part I, line 2, column (g)	(h) Gain or (loss) Subtract column (e) from column (d) and combine the result with column (g)
1a Totals for all short-term transactions reported on Form 1099-B for which basis was reported to the IRS and for which you have no adjustments (see instructions). However, if you choose to report all these transactions on Form 8949, leave this line blank and go to line 1b				
1b Totals for all transactions reported on Form(s) 8949 with Box A checked				
2 Totals for all transactions reported on Form(s) 8949 with Box B checked				
3 Totals for all transactions reported on Form(s) 8949 with Box C checked				
4 Short-term gain from Form 6252 and short-term gain or (loss) from Forms 4684, 6781, and 8824				4
5 Net short-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1				5
6 Short-term capital loss carryover. Enter the amount, if any, from line 8 of your Capital Loss Carryover Worksheet in the instructions				6 (937)
7 Net short-term capital gain or (loss). Combine lines 1a through 6 in column (h). If you have any long-term capital gains or losses, go to Part II below. Otherwise, go to Part III on the back				7 - 937

Part II Long-Term Capital Gains and Losses — Generally Assets Held More Than One Year (see instructions)

See instructions for how to figure the amounts to enter on the lines below. This form may be easier to complete if you round off cents to whole dollars.	(d) Proceeds (sales price)	(e) Cost (or other basis)	(g) Adjustments to gain or loss from Form(s) 8949, Part II, line 2, column (g)	(h) Gain or (loss) Subtract column (e) from column (d) and combine the result with column (g)
8a Totals for all long-term transactions reported on Form 1099-B for which basis was reported to the IRS and for which you have no adjustments (see instructions). However, if you choose to report all these transactions on Form 8949, leave this line blank and go to line 8b				
8b Totals for all transactions reported on Form(s) 8949 with Box D checked				
9 Totals for all transactions reported on Form(s) 8949 with Box E checked				
10 Totals for all transactions reported on Form(s) 8949 with Box F checked				
11 Gain from Form 4797, Part I; long-term gain from Forms 2439 and 6252; and long-term gain or (loss) from Forms 4684, 6781, and 8824				11
12 Net long-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1				12
13 Capital gain distributions. See the instructions				13 623
14 Long-term capital loss carryover. Enter the amount, if any, from line 13 of your Capital Loss Carryover Worksheet in the instructions				14 ()
15 Net long-term capital gain or (loss). Combine lines 8a through 14 in column (h). Then go to Part III on the back				15 623

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

Schedule D (Form 1040) 2021

Part III Summary

<p>16 Combine lines 7 and 15 and enter the result</p> <ul style="list-style-type: none"> • If line 16 is a gain, enter the amount from line 16 on Form 1040, 1040-SR, or 1040-NR, line 7. Then, go to line 17 below. • If line 16 is a loss, skip lines 17 through 20 below. Then go to line 21. Also be sure to complete line 22. • If line 16 is zero, skip lines 17 through 21 below and enter -0- on Form 1040, 1040-SR, or 1040-NR, line 7. Then go to line 22. 	16	- 314
<p>17 Are lines 15 and 16 both gains?</p> <p><input type="checkbox"/> Yes. Go to line 18.</p> <p><input type="checkbox"/> No. Skip lines 18 through 21, and go to line 22.</p>		
<p>18 If you are required to complete the 28% Rate Gain Worksheet (see instructions), enter the amount, if any, from line 7 of that worksheet</p>	18	
<p>19 If you are required to complete the Unrecaptured Section 1250 Gain Worksheet (see instructions), enter the amount, if any, from line 18 of that worksheet</p>	19	
<p>20 Are lines 18 and 19 both zero or blank and are you not filing Form 4952?</p> <p><input type="checkbox"/> Yes. Complete the Qualified Dividends and Capital Gain Tax Worksheet in the instructions for Forms 1040 and 1040-SR, line 16. Don't complete lines 21 and 22 below.</p> <p><input type="checkbox"/> No. Complete the Schedule D Tax Worksheet in the instructions. Don't complete lines 21 and 22 below.</p>		
<p>21 If line 16 is a loss, enter here and on Form 1040, 1040-SR, or 1040-NR, line 7, the smaller of:</p> <ul style="list-style-type: none"> • The loss on line 16; or • (\$3,000), or if married filing separately, (\$1,500) <p>Note: When figuring which amount is smaller, treat both amounts as positive numbers.</p>	21	(314)
<p>22 Do you have qualified dividends on Form 1040, 1040-SR, or Form 1040-NR, line 3a?</p> <p><input checked="" type="checkbox"/> Yes. Complete the Qualified Dividends and Capital Gain Tax Worksheet in the instructions for Forms 1040 and 1040-SR, line 16.</p> <p><input type="checkbox"/> No. Complete the rest of Form 1040, 1040-SR, or 1040-NR.</p>		

SCHEDULE SE
(Form 1040)

Self-Employment Tax

OMB No. 1545-0074

2021

Attachment
Sequence No. **17**

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

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

Department of the Treasury
Internal Revenue Service (99)

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

Social security number of person
with self-employment income ▶

550-04-2973

JULIE STONE

Part I Self-Employment Tax

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

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

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

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

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

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

2 Net profit or (loss) from Schedule C, line 31; and Schedule K-1 (Form 1065), box 14, code A (other than farming). See instructions for other income to report or if you are a minister or member of a religious order **2** **1,961**

3 Combine lines 1a, 1b, and 2 **3** **1,961**

4a If line 3 is more than zero, multiply line 3 by 92.35% (0.9235). Otherwise, enter amount from line 3 **4a** **1,811**

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

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

c Combine lines 4a and 4b. If less than \$400, **stop**; you don't owe self-employment tax. **Exception:** If less than \$400 and you had **church employee income**, enter -0- and continue ▶ **4c** **1,811**

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

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

6 Add lines 4c and 5b **6** **1,811**

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

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

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

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

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

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

10 Multiply the **smaller** of line 6 or line 9 by 12.4% (0.124) **10** **225**

11 Multiply line 6 by 2.9% (0.029) **11** **53**

12 **Self-employment tax.** Add lines 10 and 11. Enter here and on **Schedule 2 (Form 1040), line 4** **12** **278**

13 **Deduction for one-half of self-employment tax.** Multiply line 12 by 50% (0.50). Enter the result here and on **Schedule 1 (Form 1040), line 15** **13** **139**

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

Farm Optional Method. You may use this method **only** if (a) your gross farm income¹ wasn't more than \$8,820, or (b) your net farm profits² were less than \$6,367.

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

15 Enter the **smaller** of: two-thirds (2/3) of gross farm income¹ (not less than zero) or \$5,880. Also include this amount on line 4b above **15**

Nonfarm Optional Method. You may use this method **only** if (a) your net nonfarm profits³ were less than \$6,367 and also less than 72.189% of your gross nonfarm income,⁴ and (b) you had net earnings from self-employment of at least \$400 in 2 of the prior 3 years. **Caution:** You may use this method no more than five times.

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

17 Enter the **smaller** of: two-thirds (2/3) of gross nonfarm income⁴ (not less than zero) or the amount on line 16. Also, include this amount on line 4b above **17**

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

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

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

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

Form **1116**

Foreign Tax Credit
(Individual, Estate, or Trust)

OMB No. 1545-0121

2021

Attachment Sequence No. **19**

Department of the Treasury
Internal Revenue Service (99)

▶ Attach to Form 1040, 1040-SR, 1040-NR, 1041, or 990-T.

▶ Go to www.irs.gov/Form1116 for instructions and the latest information.

Name **JULIE STONE** Identifying number as shown on page 1 of your tax return **550-04-2973**

Use a separate Form 1116 for each category of income listed below. See *Categories of Income* in the instructions. Check only one box on each Form 1116. Report all amounts in U.S. dollars except where specified in Part II below.

- a Section 951A category income
- b Foreign branch category income
- c Passive category income
- d General category income
- e Section 901(j) income
- f Certain income re-sourced by treaty
- g Lump-sum distributions

h Resident of (name of country) ▶ **US United States**

Note: If you paid taxes to only one foreign country or U.S. possession, use column A in Part I and line A in Part II. If you paid taxes to more than one foreign country or U.S. possession, use a separate column and line for each country or possession.

Part I Taxable Income or Loss From Sources Outside the United States (for category checked above)

i Enter the name of the foreign country or U.S. possession ▶	Foreign Country or U.S. Possession			Total (Add cols. A, B, and C.)
	A	B	C	
1a Gross income from sources within country shown above and of the type checked above (see instructions):				
b Dividends & Interest Check if line 1a is compensation for personal services as an employee, your total compensation from all sources is \$250,000 or more, and you used an alternative basis to determine its source. See instructions ▶ <input type="checkbox"/>	2,568			2,568
2 Expenses definitely related to the income on line 1a (attach statement)				
3 Pro rata share of other deductions not definitely related:				
a Certain itemized deductions or standard deduction (see instructions)				
b Other ded. (attach stmt.)	12,550			
c Add lines 3a and 3b	12,550			
d Gross foreign source income (see instructions)	3,191			
e Gross income from all sources (see instructions)	10,576			
f Divide line 3d by line 3e (see instructions)	0.3017			
g Multiply line 3c by line 3f	3,787			
4 Pro rata share of interest expense (see instructions):				
a Home mortgage interest (use the Worksheet for Home Mortgage Interest in the instructions)				
b Other interest expense				
5 Losses from foreign sources				
6 Add lines 2, 3g, 4a, 4b, and 5	3,787			3,787
7 Subtract line 6 from line 1a. Enter the result here and on line 15, page 2				-1,219

Part II Foreign Taxes Paid or Accrued (see instructions)

Country	Credit is claimed for taxes (you must check one)		Foreign taxes paid or accrued										
	(j) <input checked="" type="checkbox"/> Paid	(k) <input type="checkbox"/> Accrued	In foreign currency			In U.S. dollars							
			(l) Date paid or accrued	(m) Dividends	(n) Rents and royalties	(o) Interest	(p) Other foreign taxes paid or accrued	(q) Dividends	(r) Rents and royalties	(s) Interest	(t) Other foreign taxes paid or accrued	(u) Total foreign taxes paid or accrued (add cols. (q) through (t))	
A	1099 Tax							21					21
B													
C													

8 Add lines A through C, column (u). Enter the total here and on line 9, page 2 **21**

For Paperwork Reduction Act Notice, see instructions.

JULIE STONE

550-04-2973

Form 1116 (2021)

Part III Figuring the Credit

9	Enter the amount from line 8. These are your total foreign taxes paid or accrued for the category of income checked above Part I	9	21	
10	Enter the sum of any carryover of foreign taxes (from Schedule B, line 3, column (xiv)) plus any carrybacks to the current tax year (If your income was section 951A category income (box a above Part I), leave line 10 blank.)	10		
11	Add lines 9 and 10	11	21	
12	Reduction in foreign taxes (see instructions)	12		
13	Taxes reclassified under high tax kickout (see instructions)	13		
14	Combine lines 11, 12, and 13. This is the total amount of foreign taxes available for credit	14		21
15	Enter the amount from line 7. This is your taxable income or (loss) from sources outside the United States (before adjustments) for the category of income checked above Part I. See instructions	15	-1,219	
16	Adjustments to line 15 (see instructions)	16		
17	Combine the amounts on lines 15 and 16. This is your net foreign source taxable income. (If the result is zero or less, you have no foreign tax credit for the category of income you checked above Part I. Skip lines 18 through 24. However, if you are filing more than one Form 1116, you must complete line 20.)	17	-1,219	
18	Individuals: Enter the amount from line 15 of your Form 1040, 1040-SR, or 1040-NR. Estates and trusts: Enter your taxable income without the deduction for your exemption Caution: If you figured your tax using the lower rates on qualified dividends or capital gains, see instructions.	18		
19	Divide line 17 by line 18. If line 17 is more than line 18, enter "1"	19		
20	Individuals: Enter the total of Form 1040, 1040-SR, or 1040-NR, line 16, and Schedule 2 (Form 1040), line 2. Estates and trusts: Enter the amount from Form 1041, Schedule G, line 1a; or the total of Form 990-T, Part II, lines 2, 3, 4, and 6. Foreign estates and trusts should enter the amount from Form 1040-NR, line 16 Caution: If you are completing line 20 for separate category g (lump-sum distributions), or, if you file Form 8978, Partner's Additional Reporting Year Tax, see instructions.	20		
21	Multiply line 20 by line 19 (maximum amount of credit)	21		
22	Increase in limitation (section 960 (c))	22		
23	Add lines 21 and 22	23		
24	Enter the smaller of line 14 or line 23. If this is the only Form 1116 you are filing, skip lines 25 through 32 and enter this amount on line 33. Otherwise, complete the appropriate line in Part IV See instructions	24		

Part IV Summary of Credits From Separate Parts III (see instructions)

25	Credit for taxes on section 951A category income	25		
26	Credit for taxes on foreign branch category income	26		
27	Credit for taxes on passive category income	27		
28	Credit for taxes on general category income	28		
29	Credit for taxes on section 901(j) income	29		
30	Credit for taxes on certain income re-sourced by treaty	30		
31	Credit for taxes on lump-sum distributions	31		
32	Add lines 25 through 31	32		
33	Enter the smaller of line 20 or line 32	33		
34	Reduction of credit for international boycott operations. See instructions for line 12	34		
35	Subtract line 34 from line 33. This is your foreign tax credit . Enter here and on Schedule 3 (Form 1040), line 1; Form 1041, Schedule G, line 2a; or Form 990-T, Part III, line 1a	35		0

Form **8867**
 (Rev. December 2021)
 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

Attachment
 Sequence No. **70**

Taxpayer name(s) shown on return
JULIE STONE

Taxpayer identification number
550-04-2973

Enter preparer's name and PTIN

Bernard G. Boyle

P00273072

Part I Due Diligence Requirements

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

	Yes	No	N/A
1 Did you complete the return based on information for the applicable tax year provided by the taxpayer or reasonably obtained by you? (See instructions if relying on prior year earned income.)	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
2 If credits are claimed on the return, did you complete the applicable EIC and/or CTC/ACTC/ODC worksheets found in the Form 1040, 1040-SR, 1040-NR, 1040-PR, 1040-SS, or Schedule 8812 (Form 1040) instructions, and/or the AOTC worksheet found in the Form 8863 instructions, or your own 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 checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
4 Did any information provided by the taxpayer or a third party for use in preparing the return, or information reasonably known to you, appear to be incorrect, incomplete, or inconsistent? (If "Yes," answer questions 4a and 4b. If "No," go to question 5.)	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
a Did you make reasonable inquiries to determine the correct, complete, and consistent information?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
b Did you contemporaneously document your inquiries? (Documentation should include the questions you asked, whom you asked, when you asked, the information that was provided, and the impact the information had on your preparation of the return.)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
5 Did you satisfy the record retention requirement? To meet the record retention requirement, you must keep a copy of your documentation referenced in question 4b, a copy of this Form 8867, a copy of any applicable worksheet(s), a record of how, when, and from whom the information used to prepare Form 8867 and any applicable worksheet(s) was obtained, and a copy of any document(s) provided by the taxpayer that you relied on to determine eligibility for the credit(s) and/or HOH filing status or to figure the amount(s) of the credit(s). List those documents provided by the taxpayer, if any, that you relied on: <u>Taxpayer summary of income</u> _____ _____ _____	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
6 Did you ask the taxpayer whether he/she could provide documentation to substantiate eligibility for the credit(s) and/or HOH filing status and the amount(s) of any credit(s) claimed on the return if his/her return is selected for audit?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
7 Did you ask the taxpayer if any of these credits were disallowed or reduced in a previous year? (If credits were disallowed or reduced, go to question 7a; if not, go to question 8.)	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
a Did you complete the required recertification Form 8862?	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
8 If the taxpayer is reporting self-employment income, did you ask questions to prepare a complete and correct Schedule C (Form 1040)?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

For Paperwork Reduction Act Notice, see separate instructions.

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 checked="" 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 child has not lived with the taxpayer for over half of the year, even if the taxpayer has supported the child, unless the child's custodial parent has released a claim to exemption for the child?	<input 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:
 - A. 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);
 - B. 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;
 - C. Submit Form 8867 in the manner required; **and**
 - D. 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*.
 - 1. A copy of this Form 8867.
 - 2. The applicable worksheet(s) or your own worksheet(s) for any credit(s) claimed.
 - 3. 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).
 - 4. A record of how, when, and from whom the information used to prepare this form and the applicable worksheet(s) was obtained.
 - 5. A record of any additional information you relied upon, including questions you asked and the taxpayer's responses, to determine the taxpayer's eligibility for the credit(s) and/or HOH filing status and to figure the amount(s) of the credit(s).

▶ If you have not complied with all due diligence requirements, you may have to pay a penalty for each failure to comply related to a claim of an applicable credit or HOH filing status (see instructions for more information).

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

Form **1040** **Auto Worksheet** **2021**

Name **JULIE STONE** Taxpayer Identification Number **550-04-2973**

Description **CONSULTING** Form/Schedule **C** Unit number **1**

Asset Listing Number	Date	Description
Vehicle 1 2	07/01/20	VEHICLE
Vehicle 2		
Vehicle 3		
Vehicle 4		

General Information

	Vehicle 1	Vehicle 2	Vehicle 3	Vehicle 4
1. Total mileage				
2. Business miles (56 cents per mile)				
3. Commuting mileage				
4. Other mileage				
5. Business use percentage				

Actual Expenses

	Vehicle 1	Vehicle 2	Vehicle 3	Vehicle 4
6. Parking fees and tolls				
7 a. Gasoline				
b. Oil				
c. Repairs				
d. Maintenance				
e. Tires				
f. Car washes				
g. Insurance				
h. Interest				
i. Registration				
j. Licenses				
k. Property taxes				
l. Other vehicle expenses				
m. Vehicle rentals (net of inclusion amount)				
8. Total expenses. Add lines 7a - 7m				
9. Business use percentage from line 5				
10. Business use portion of actual expenses				
11. Depreciation				
12. Total actual expense allowable. Add lines 6, 10 and 11				

Standard Mileage Rate Method

13. Business mileage (line 2) multiplied by applicable rate				
14. Parking fees and tolls from line 6				
15. Line 7h and 7k (Int & taxes) multiplied by bus pct (line 5)				
16. Standard mileage rate				

Allowable Deduction	Vehicle expense	Vehicle rentals	Vehicle depreciation	Total allowable deduction

Form 1040	Capital Loss Carryover Worksheets	2021
------------------	--	-------------

Name JULIE STONE	Taxpayer Identification Number 550-04-2973
----------------------------	--

2021 to 2022 Capital Loss Carryover Worksheet

Use this worksheet to figure your capital loss carryovers from 2021 to 2022 if Schedule D, Line 21, is a loss and (a) that loss is a smaller loss than the loss on Schedule D, line 16, or (b) Form 1040, line 15, is less than zero. Otherwise, you do not have any carryovers.

1. Enter the amount from Form 1040, line 15. If a loss, enclose the amount in parentheses	1.	(8,396)
2. Enter the loss from Schedule D, line 21, as a positive amount	2.	314
3. Combine lines 1 and 2. If zero or less, enter -0-	3.	0
4. Enter the smaller of line 2 or line 3	4.	
If line 7 of Schedule D is a loss, go to line 5; otherwise, enter -0- on line 5 and go to line 9.		
5. Enter the loss from Schedule D, line 7, as a positive amount	5.	937
6. Enter any gain from Schedule D, line 15. If a loss, enter -0-	6.	623
7. Add lines 4 and 6	7.	623
8. Short-term capital loss carryover to 2022. Subtract line 7 from line 5. If zero or less, enter -0-	8.	314
If line 15 of Schedule D is a loss, go to line 9; otherwise, skip lines 9 through 13.		
9. Enter the loss from Schedule D, line 15, as a positive amount	9.	
10. Enter any gain from Schedule D, line 7	10.	
11. Subtract line 5 from line 4. If zero or less, enter -0-	11.	
12. Add lines 10 and 11	12.	
13. Long-term capital loss carryover to 2022. Subtract line 12 from line 9. If zero or less, enter -0-	13.	

2021 to 2022 Capital Loss Carryover Worksheet, AMT

Use this worksheet to figure AMT capital loss carryovers from 2021 to 2022 if AMT Schedule D, Line 21, is a loss and (a) that loss is a smaller loss than the loss on AMT Schedule D, line 16 or (b) Form 6251, line 4 is a loss. Otherwise, you do not have any carryovers.

1. Enter the amount from Form 6251, line 4. If a loss, enclose the amount in parentheses	1.	4,154
2. Enter the loss from AMT Schedule D, line 21 as a positive amount	2.	314
3. Combine lines 1 and 2. If zero or less, enter -0-	3.	4,468
4. Enter the smaller of line 2 or line 3	4.	314
If line 7 of AMT Schedule D is a loss, go to line 5; otherwise, enter -0- on line 5 and go to line 9.		
5. Enter the loss from AMT Schedule D, line 7 as a positive amount	5.	937
6. Enter the gain, if any, from AMT Schedule D, line 15	6.	623
7. Add lines 4 and 6	7.	937
8. AMT Short-term capital loss carryover to 2022. Subtract line 7 from line 5. If zero or less, enter -0-	8.	0
If line 15 of AMT Schedule D is a loss, go to line 9; otherwise, skip lines 9 through 13.		
9. Enter the loss from AMT Schedule D, line 15, as a positive amount	9.	
10. Enter the gain, if any, from AMT Schedule D, line 7	10.	
11. Subtract line 5 from line 4. If zero or less, enter -0-	11.	
12. Add lines 10 and 11	12.	
13. AMT Long-term capital loss carryover to 2022. Subtract line 12 from line 9. If zero or less, enter -0-	13.	

Form 982 Reduction of Capital Loss Carryovers to 2022

	Regular	AMT
1. Subtract 2021 to 2022 Capital Loss Carryover Worksheet, line 7 from line 5	1.	_____
2. Form 982 line 9 reduction of tax attributes applied to short-term capital loss carryover	2.	_____
3. Adjusted Short-term capital loss carryover to 2022. Subtract line 2 from line 1. Enter this amount on line 8 in the 2021 to 2022 Capital Loss Carryover Worksheet	3.	_____
4. Subtract 2021 to 2022 Capital Loss Carryover Worksheet, line 12 from line 9	4.	_____
5. Form 982 line 9 reduction of tax attributes applied to long-term capital loss carryover	5.	_____
6. Adjusted Long-term capital loss carryover to 2022. Subtract line 5 from line 4. Enter this amount on line 13 in the 2021 to 2022 Capital Loss Carryover Worksheet	6.	_____

Form 1116	Foreign Tax Credit Worksheet A	2021
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Name JULIE STONE	Taxpayer Identification Number 550-04-2973
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		Regular	
		Category #1	Category #2
		Passive Inc	_____
Specify ▶	1.	_____	_____
1. Separate category capital gain or (loss)	1.	<u>623</u>	_____
2. Foreign source capital gain net income	2.	_____	<u>623</u>
3. Capital gain net income	3.	_____	<u>0</u>
4. Total U.S. capital loss adjustment	4.	_____	<u>623</u>
5. Adjusted separate category capital gain	5.	_____	_____
6. U.S. capital loss adjustment factor. (For each separate category, divide line 1 by line 2 and round off the result to at least four decimal places.)	6.	_____	_____
7. U.S. capital loss adjustment. (For each separate category, multiply line 4 by line 6.)	7.	_____	_____
8. Adjusted separate category capital gain. (For each separate category, subtract line 7 from line 1. Enter the result here and include the result on line 1a of the applicable Form 1116.)	8.	_____	_____

		Alternative Minimum Tax	
		Category #1	Category #2
		Passive Inc	_____
Specify ▶	1.	_____	_____
1. Separate category capital gain or (loss)	1.	<u>623</u>	_____
2. Foreign source capital gain net income	2.	_____	<u>623</u>
3. Capital gain net income	3.	_____	<u>0</u>
4. Total U.S. capital loss adjustment	4.	_____	<u>623</u>
5. Adjusted separate category capital gain	5.	_____	_____
6. U.S. capital loss adjustment factor. (For each separate category, divide line 1 by line 2 and round off the result to at least four decimal places.)	6.	_____	_____
7. U.S. capital loss adjustment. (For each separate category, multiply line 4 by line 6.)	7.	_____	_____
8. Adjusted separate category capital gain. (For each separate category, subtract line 7 from line 1. Enter the result here and include the result on line 1a of the applicable AMT Form 1116.)	8.	_____	_____

Instructions for Foreign Tax Credit Worksheet A

Line 1. For each separate category for which you have foreign source capital gains or losses, combine your foreign source capital gains and losses in that separate category and enter the result on line 1. Show a loss on line 1 of this worksheet as a negative amount and include the loss on line 5 of the Form 1116 you are filing for that separate category.

Line 2. Combine the amounts entered on line 1. If the result is zero or less, do not complete the rest of the worksheet. Instead, for each separate category with a positive amount on line 1 of this worksheet, include that positive amount on line 1a of the Form 1116 you are filing for that separate category.

Line 3. Enter the amount from line 16 of Schedule D, less the portion of net capital gain included on Form 4952, line 4g. If zero or less enter -0-. (Please refer to the Schedule D AMT Worksheets for amounts to be reported on the AMT Foreign Tax Credit Worksheet A.)

Line 4. Subtract line 3 from line 2. If the result is zero or less, do not complete the rest of the worksheet. Instead, for each separate category with a positive amount on line 1 of this worksheet, include that positive amount on line 1a of the Form 1116 you are filing for that separate category.

Line 5. If both separate categories have a positive amount on line 1, skip line 5 and go to line 6. If only one separate category has a positive amount on line 1, subtract line 4 from that positive amount. Enter the result here and on line 1a of the Form 1116 you are filing for that separate category.

Stop here.

Form 1040	Foreign Tax Credit Carryover Report	2021
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Name JULIE STONE	Taxpayer Identification Number 550-04-2973
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Foreign Income Category Passive Income

Year	Regular	AMT
2012	_____	_____
2013	_____	_____
2014	_____	_____
2015	_____	_____
2016	_____	_____
2017	_____	_____
2018	_____	_____
2019	_____	37
2020	_____	_____
2021	21	21
Carryover to 2022	21	58

See Foreign Tax Credit Carryover Worksheet

**SCHEDULE B
(Form 1116)**
(December 2021)

Department of the Treasury
Internal Revenue Service

Foreign Tax Carryover Reconciliation Schedule

For calendar year 2021, or other tax year beginning , and ending , and ending
 ▶ See separate instructions.
 ▶ Attach to Form 1116.

OMB No. 1545-0121

▶ Go to www.irs.gov/Form1116 for instructions and the latest information.

Name **JULIE STONE** Identifying number as shown on page 1 of your tax return **550-04-2973**

Use a separate Schedule B (Form 1116) for each applicable category of income listed below. See instructions. Check only one box on each schedule.

Check the box for the same separate category code as that shown on the Form 1116 to which this Schedule B is attached.

Reserved for future use Passive category income Section 901(j) income Lump-sum distributions

Foreign branch category income General category income Certain income re-sourced by treaty

h If box e is checked, enter the country code for the sanctioned country. See instructions

i If box f is checked, enter the country code for the treaty country. See instructions

	(i) 10th Preceding Tax Year	(ii) 9th Preceding Tax Year	(iii) 8th Preceding Tax Year	(iv) 7th Preceding Tax Year	(v) 6th Preceding Tax Year	(vi) 5th Preceding Tax Year	(vii) Subtotal (add columns (i) through (vi))
1 Foreign tax carryover from the prior tax year (enter amounts from the appropriate columns of line 6 of the worksheet in the instructions)							
2 Adjustments to line 1 (enter description—see instructions):							
a Carryback adjustment (see instructions)							
b Adjustments for section 905(c) redeterminations (see instructions)							
c							
d							
e							
f							
g							
3 Adjusted foreign tax carryover from prior tax year (combine lines 1 and 2)							
4 Foreign tax carryover used in current tax year (enter as a negative number)							
5 Foreign tax carryover expired unused in current tax year (enter as a negative number)							
6 Foreign tax carryover generated in current tax year							
7 Actual or estimated amount of line 6 to be carried back to prior tax year (enter as a negative number)							
8 Foreign tax carryover to the following tax year. Combine lines 3 through 7.	-0-						

For Paperwork Reduction Act Notice, see the Instructions for Form 1116.

	(viii) Subtotal from page 1 (enter the amounts from column (vii) on page 1)	(ix) 4th Preceding Tax Year	(x) 3rd Preceding Tax Year	(xi) 2nd Preceding Tax Year	(xii) 1st Preceding Tax Year	(xiii) Current Tax Year	(xiv) Totals (add columns (vii) through (xiii))
1 Foreign tax carryover from the prior tax year (enter amounts from the appropriate columns of line 6 of the worksheet in the instructions)							
2 Adjustments to line 1 (enter description—see instructions):							
a Carryback adjustment (see instructions)							
b Adjustments for section 905(c) redeterminations (see instructions)							
c							
d							
e							
f							
g							
3 Adjusted foreign tax carryover from prior tax year (combine lines 1 and 2). Include the column (xiv) total on the current year Form 1116, Part III, line 10.							
4 Foreign tax carryover used in current tax year (enter as a negative number)							
5 Foreign tax carryover expired unused in current tax year (enter as a negative number)							
6 Foreign tax carryover generated in current tax year						21	21
7 Actual or estimated amount of line 6 to be carried back to prior tax year (enter as a negative number)							
8 Foreign tax carryover to the following tax year. Combine lines 3 through 7.						21	21

Form 1040	Foreign Tax Credit Carryover Worksheet	2021
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Name JULIE STONE	Taxpayer Identification Number 550-04-2973
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Foreign Income Category Passive Income

Regular

	Foreign Taxes Available	Maximum Credit Allowable	Unused (+) or Excess (-)	Carryback Applied from CY	Carryforward Applied to CY	* CY Unused (+) or Excess (-)
2011						
2012						
2013						
2014						
2015						
2016						
2017						
2018						
2019	37	38	-1			-1
2020						
2021	21		21			21

* Amounts flow to the Foreign Tax Credit Carryover Report

Alternative Minimum Tax

	Foreign Taxes Available	Maximum Credit Allowable	Unused (+) or Excess (-)	Carryback Applied from CY	Carryforward Applied to CY	* CY Unused (+) or Excess (-)
2011						
2012						
2013						
2014						
2015						
2016						
2017						
2018						
2019	37		37			37
2020						
2021	21		21			21

* Amounts flow to the Foreign Tax Credit Carryover Report

Schedule C	Qualified Business Income Calculation Worksheet	2021
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Name JULIE STONE	Taxpayer Identification Number 550-04-2973
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Principle business or profession CONSULTING	Form/Schedule C	Unit 1
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1. Schedule C, Line 31, Net profit or (loss)	1.	1,961
Additions for qualified business income:		
2. Form 4797, Ordinary income	2.	
Prior suspended losses utilized this year		
3. Passive suspended losses	3.	
4. At-Risk suspended losses	4.	
5. Section 179 carryover	5.	
6. Total additions to net profit or (loss). Add lines 2 through 5.	6.	
Subtractions for qualified business income		
7. Form 4797, Ordinary loss (includes share of Net section 1231 losses)	7.	
8. Deductible portion of self-employment taxes	8.	139
9. Self-employed SEP, SIMPLE, and qualified plans	9.	
10. Self-employed health insurance deduction	10.	938
11. Reserved	11.	
12. Reserved	12.	
13. Total subtraction to net profit or (loss). Add lines 7 through 12.	13.	1,077
14. Qualified business income for this activity. Line 1 plus line 6 less line 13.	14.	884

	Beginning of Year			End of Year		QBI Portion of Allowed Losses
	Pre -2018 (A)	After 2017 (B)	Allowed loss (C)	Pre -2018 (D)	After 2017 (E)	
Carryovers:						
Passive activity:						
Operating						
Form 4797, Part II						
Section 1231 loss						
At-Risk:						
Operating						
Form 4797, Part II						
Section 1231 loss						
Section 179						
Section 179 - COGS						
Other:						
Section 179						
Section 179 - COGS						

Amount to Form 8995, line 3 or Schedule C (Form 8995-A), line 2 qualified business loss carryforward _____