

94,000

94,000	94,050	16,587	12,183	16,587	15,135
94,050	94,100	16,599	12,194	16,599	15,147
94,100	94,150	16,611	12,205	16,611	15,159
94,150	94,200	16,623	12,216	16,623	15,171
94,200	94,250	16,635	12,227	16,635	15,183
94,250	94,300	16,647	12,238	16,647	15,195
94,300	94,350	16,659	12,249	16,659	15,207
94,350	94,400	16,671	12,260	16,671	15,219
94,400	94,450	16,683	12,271	16,683	15,231
94,450	94,500	16,695	12,282	16,695	15,243
94,500	94,550	16,707	12,293	16,707	15,255
94,550	94,600	16,719	12,304	16,719	15,267
94,600	94,650	16,731	12,315	16,731	15,279
94,650	94,700	16,743	12,326	16,743	15,291
94,700	94,750	16,755	12,337	16,755	15,303
94,750	94,800	16,767	12,348	16,767	15,315
94,800	94,850	16,779	12,359	16,779	15,327
94,850	94,900	16,791	12,370	16,791	15,339
94,900	94,950	16,803	12,381	16,803	15,351
94,950	95,000	16,815	12,392	16,815	15,363

97,000

97,000	97,050	17,307	12,843	17,307	15,855
97,050	97,100	17,319	12,854	17,319	15,867
97,100	97,150	17,331	12,865	17,331	15,879
97,150	97,200	17,343	12,876	17,343	15,891
97,200	97,250	17,355	12,887	17,355	15,903
97,250	97,300	17,367	12,898	17,367	15,915
97,300	97,350	17,379	12,909	17,379	15,927
97,350	97,400	17,391	12,920	17,391	15,939
97,400	97,450	17,403	12,931	17,403	15,951
97,450	97,500	17,415	12,942	17,415	15,963
97,500	97,550	17,427	12,953	17,427	15,975
97,550	97,600	17,439	12,964	17,439	15,987
97,600	97,650	17,451	12,975	17,451	15,999
97,650	97,700	17,463	12,986	17,463	16,011
97,700	97,750	17,475	12,997	17,475	16,023
97,750	97,800	17,487	13,008	17,487	16,035
97,800	97,850	17,499	13,019	17,499	16,047
97,850	97,900	17,511	13,030	17,511	16,059
97,900	97,950	17,523	13,041	17,523	16,071
97,950	98,000	17,535	13,052	17,535	16,083

95,000

95,000	95,050	16,827	12,403	16,827	15,375
95,050	95,100	16,839	12,414	16,839	15,387
95,100	95,150	16,851	12,425	16,851	15,399
95,150	95,200	16,863	12,436	16,863	15,411
95,200	95,250	16,875	12,447	16,875	15,423
95,250	95,300	16,887	12,458	16,887	15,435
95,300	95,350	16,899	12,469	16,899	15,447
95,350	95,400	16,911	12,480	16,911	15,459
95,400	95,450	16,923	12,491	16,923	15,471
95,450	95,500	16,935	12,502	16,935	15,483
95,500	95,550	16,947	12,513	16,947	15,495
95,550	95,600	16,959	12,524	16,959	15,507
95,600	95,650	16,971	12,535	16,971	15,519
95,650	95,700	16,983	12,546	16,983	15,531
95,700	95,750	16,995	12,557	16,995	15,543
95,750	95,800	17,007	12,568	17,007	15,555
95,800	95,850	17,019	12,579	17,019	15,567
95,850	95,900	17,031	12,590	17,031	15,579
95,900	95,950	17,043	12,601	17,043	15,591
95,950	96,000	17,055	12,612	17,055	15,603

98,000

98,000	98,050	17,547	13,063	17,547	16,095
98,050	98,100	17,559	13,074	17,559	16,107
98,100	98,150	17,571	13,085	17,571	16,119
98,150	98,200	17,583	13,096	17,583	16,131
98,200	98,250	17,595	13,107	17,595	16,143
98,250	98,300	17,607	13,118	17,607	16,155
98,300	98,350	17,619	13,129	17,619	16,167
98,350	98,400	17,631	13,140	17,631	16,179
98,400	98,450	17,643	13,151	17,643	16,191
98,450	98,500	17,655	13,162	17,655	16,203
98,500	98,550	17,667	13,173	17,667	16,215
98,550	98,600	17,679	13,184	17,679	16,227
98,600	98,650	17,691	13,195	17,691	16,239
98,650	98,700	17,703	13,206	17,703	16,251
98,700	98,750	17,715	13,217	17,715	16,263
98,750	98,800	17,727	13,228	17,727	16,275
98,800	98,850	17,739	13,239	17,739	16,287
98,850	98,900	17,751	13,250	17,751	16,299
98,900	98,950	17,763	13,261	17,763	16,311
98,950	99,000	17,775	13,272	17,775	

**\$100,000
or over
use the Tax
Computation
Worksheet**

Schedule X-Single

If taxable income is over:	But not over:	The tax is:
\$0	\$9,950	10% of taxable income
\$9,950	\$40,525	\$995.00 plus 12% of the excess over \$9,950
\$40,525	\$86,375	\$4,664.00 plus 22% of the excess over \$40,525
\$86,375	\$164,925	\$14,751.00 plus 24% of the excess over \$86,375
\$164,925	\$209,425	\$33,603.00 plus 32% of the excess over \$164,925
\$209,425	\$523,600	\$47,843.00 plus 35% of the excess over \$209,425
\$523,600	—	\$157,804.25 plus 37% of the excess over \$523,600

Schedule Y-1-Married Filing Jointly or Qualifying Widow(er)

If taxable income is over:	But not over:	The tax is:
\$0	\$19,900	10% of taxable income
\$19,900	\$81,050	\$1,990.00 plus 12% of the excess over \$19,900
\$81,050	\$172,750	\$9,328.00 plus 22% of the excess over \$81,050
\$172,750	\$329,850	\$29,502.00 plus 24% of the excess over \$172,750
\$329,850	\$418,850	\$67,206.00 plus 32% of the excess over \$329,850
\$418,850	\$628,300	\$95,686.00 plus 35% of the excess over \$418,850
\$628,300	—	\$168,993.50 plus 37% of the excess over \$628,300

Schedule Y-2-Married Filing Separately

If taxable income is over:	But not over:	The tax is:
\$0	\$9,950	10% of taxable income
\$9,950	\$40,525	\$995.00 plus 12% of the excess over \$9,950
\$40,525	\$86,375	\$4,664.00 plus 22% of the excess over \$40,525
\$86,375	\$164,925	\$14,751.00 plus 24% of the excess over \$86,375

Casey Morgan is a single taxpayer, social security number 412-34-5670, who lives at 582 Brockton Lane, Columbus, OH 43081. Casey has income from a job as a manager, interest and dividend income, and stock investments. Some of these investments are in a mutual fund.

For the tax year 2021, Casey had the following income information:

Wages	\$ 128,796
Social security tax withholding	7,985
Medicare tax withholding	1,868
Federal income tax withholding	17,950
State income tax withholding	3,700

Casey had the following investment income:

Foundation Bank 1099-INT	\$ 1,000
Great Return Mutual Fund 1099-INT	2,105
Great Return Mutual Fund 1099-DIV	1,200(ordinary dividends) (\$0 qualified)
Great Return Mutual Fund 1099-DIV CGD	4,380(capital gain distribution)

Casey had the following investment sales:

- A 1099-B from Great Return Mutual Fund for the sale of 100 shares of the fund. Casey had purchased 50 shares on September 21, 2020, for \$650; 50 shares on October 1, 2020, for \$500; and 50 shares on November 30, 2020, for \$800. He sold 100 shares on June 13, 2021, for \$700. She uses the average cost method to calculate the cost basis of fund shares.
- A 1099-B from XYZ Brokerage Company for \$5,500 gross proceeds from the October 21, 2021, sale of 50 shares of Liquid Rhino Marketing. The shares were originally purchased on October 22, 2020, for \$2,500.
- A 1099-B from ABC Brokerage Company for \$2,000 gross proceeds from the November 2, 2021, sale of 60 shares of Crestwood Company. Casey originally inherited the shares from a relative on February 18, 2021. The shares had an FMV of \$2,500 on the relative's date of death. The relative originally purchased the shares for \$400 in 1993..

Other information:

- Casey had a capital loss carryover from 2020; \$2,163 short-term

Company. Casey originally inherited the shares from a relative on February 18, 2021. The shares had an FMV of \$2,500 on the relative's date of death. The relative originally purchased the shares for \$400 in 1993..

Other information:

- Casey had a capital loss carryover from 2020; \$2,163 short-term

Casey had the following itemized deductions:

Medical insurance premiums	\$ 5,000
Real estate taxes	6,210
Home mortgage interest (Form 1098)	24,891
Cash charitable contributions	2,000
Tax preparation fee	200

Casey does not want to contribute to the presidential election campaign and does not want anyone to be a third-party designee.

Required:

Complete the 2021 tax return for Casey Morgan. Casey has not acquired any financial interest in virtual currency last year. For any missing information, make reasonable assumptions. Use the appropriate Tax Tables or Tax Rate Schedules.

Note: List the names of the taxpayers and any income they receive in the order in which they appear in the problem. Input all the values as positive numbers unless otherwise stated in the forms. Instructions can be found on certain cells within the forms. Round all intermediate calculations and your final answers to the nearest whole dollar amount. Enter zero where applicable.

1040 for a Single taxpayer with no dependents.

1040 PG 1	1040 PG 2	Schedule A	Schedule B	Schedule D	Form 8949	Qualified Dividend
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Form 1040

Department of the Treasury—Internal Revenue Service (99)
U.S. Individual Income Tax Return

2021

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	Last name	Your social security number (Enter as xxx-xx-xxxx)
▶	▶	▶

If joint return, spouse's first name and middle initial	Last name	Spouse's social security number (Enter as xxx-xx-xxxx)
▶	▶	▶

Home address (number and street). If you have a P.O. box, see instructions.	Apartment number	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.
▶	▶	

City, town, or post office. If you have a foreign address, also complete spaces below.			<input type="checkbox"/> You <input type="checkbox"/> Spouse <input type="checkbox"/> Yes <input type="checkbox"/> No
▶	▶		

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

At any time during 2021, did you receive, sell, send, exchange, or otherwise acquire 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 If more than four dependents, see instructions and check here ▶	(see instructions):		(2) Social security number (Enter as xxx-xx-xxxx)	(3) Relationship to you	(4) ✓ if qualifies for (see instructions):	
	(1) First name	Last name			Child tax credit	Credit for other dependents
▶	▶	▶	▶	▶	<input type="checkbox"/>	<input type="checkbox"/>
▶	▶	▶	▶	▶	<input type="checkbox"/>	<input type="checkbox"/>
▶	▶	▶	▶	▶	<input type="checkbox"/>	<input type="checkbox"/>

Dependents

If more than four dependents, see instructions and check here ▶

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

Attach Schedule B if required.

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

Standard Deduction for—

- Single or Married filing separately, \$12,550
- Married filing jointly or Qualifying widow(er), \$25,100
- Head of household, \$18,800
- If you checked any box under *Standard Deduction*, see instructions.

16 Tax (see instructions). Check if any from Form(s): (1) 8814 (2) 4972 (3)

17 Amount from Schedule 2, line 3

18 Add lines 16 and 17

19 Nonrefundable child tax credit or credit for other dependents from Schedule 8812

20 Amount from Schedule 3, line 8

21 Add lines 19 and 20

22 Subtract line 21 from line 18. If zero or less, enter -0-

23 Other taxes, including self-employment tax, from Schedule 2, line 21

24 Add lines 22 and 23. This is your **total tax**

25 Federal income tax withheld from:

a Form(s) W-2

b Form(s) 1099

c Other forms (see instructions)

d Add lines 25a through 25c

26 2021 estimated tax payments and amount applied from 2020 return

27a Earned income credit (EIC)

Check here if you had not reached the age of 19 by December 31, 2021, and satisfy all other requirements for claiming the EIC. See instructions

b Nontaxable combat pay election

c Prior year (2019) earned income

28 Refundable child tax credit or additional child tax credit from Schedule 8812

29 American opportunity credit from Form 8863, line 8

16	
17	
18	0
19	
20	
21	0
22	
23	
24	0
25a	
25b	
25c	
25d	0
26	
27a	
27b	
27c	
28	

If you have a qualifying child, attach Schedule EIC.

27b

27c

30 Recovery rebate credit. See instructions

31 Amount from Schedule 3, line 15

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

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

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

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

▶ b Routing number

▶ c Type:

Checking

Savings

▶ d Account number

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

Refund

Direct deposit?
See instructions.

Amount You Owe

Third Party Designee

Sign Here

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

Paid Preparer Use Only

30		
31		
32		0
33		0
34		
35a		
36		
37		
38		

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) ▶

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:

Self-employed

Firm's name ▶

**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.

Caution: If you are claiming a net qualified disaster loss on Form 4684, see the instructions for line 16.

OMB No. 1545-0074

2021

Attachment Sequence No. **07**

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

Your social security number

**Medical
and
Dental
Expenses**

Caution: Do not include expenses reimbursed or paid by others.

1 Medical and dental expenses (see instructions)

1

2 Enter amount from Form 1040 or 1040-SR, line 11

2



3 Multiply line 2 by 7.5% (0.075)

3

4 Subtract line 3 from line 1. If line 3 is more than line 1, enter -0-

4

0

**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 ▶

5a

b State and local real estate taxes (see instructions)

5b

c State and local personal property taxes

5c

d Add lines 5a through 5c

5d

0

e Enter the smaller of line 5d or \$10,000 (\$5,000 if married filing separately)

5e

6 Other taxes. List type and amount ▶

6

7 Add lines 5e and 6

Interest You Paid

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

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

c Points not reported to you on Form 1098. See instructions for special rules

d Mortgage insurance premiums (see instructions)

e Add lines 8a through 8d

9 Investment interest. Attach Form 4952 if required. See instructions

10 Add lines 8e and 9

11 Gifts by cash or check. If you made any gift of \$250 or more, see instructions

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

13 Carryover from prior year

14 Add lines 11 through 13

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

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

17 Add the amounts in the far right column for lines 4 through 16. Also, enter this amount on Form 1040 or 1040-SR, line 12a

18 If you elect to itemize deductions even though they are less than your standard deduction, check this box

Caution: Your mortgage interest deduction may be limited (see instructions).

Gifts to Charity

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

Casualty and Theft Losses

Other Itemized Deductions

Total Itemized Deductions

8a			
8b			
8c			
8d			
8e		0	
9			
		10	0
11			
12			
13			
		14	0
		15	
		16	
		17	0

2 Add the amounts on line 1	2	0
3 Excludable interest on series EE and I U.S. savings bonds issued after 1989. Attach Form 8815	3	
4 Subtract line 3 from line 2. Enter the result here and on Form 1040 or 1040-SR, line 2b ▶	4	0

Note: If line 4 is over \$1,500, you must complete Part III.

**Part II
Ordinary
Dividends**

		Amount
5 List name of payer ▶	5	

(See instructions and the instructions for Forms 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.

6 Add the amounts on line 5. Enter the total here and on Form 1040 or 1040-SR, line 3b ▶	6	0
--	---	---

Note: If line 6 is over \$1,500, you must complete Part III.

**Part III
Foreign Accounts
and Trusts**

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.

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

	Yes	No
<input type="checkbox"/> Yes	<input type="checkbox"/>	<input type="checkbox"/>

Capital Gains and Losses

OMB No. 1545-0074

▶ 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.

2021

Attachment Sequence No. 12

Your social security number

Did you dispose of any investment(s) in a qualified opportunity fund during the tax year?

Yes

No

"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				0
1b Totals for all transactions reported on Form(s) 8949 with Box A checked				0
2 Totals for all transactions reported on Form(s) 8949 with Box B checked				0
3 Totals for all transactions reported on Form(s) 8949 with Box C checked				0
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				(Enter as negative) 6
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 page 2				7 0

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 I, 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				0
8b Totals for all transactions reported on Form(s) 8949 with Box D checked				0
9 Totals for all transactions reported on Form(s) 8949 with Box E checked				0
10 Totals for all transactions reported on Form(s) 8949 with Box F checked				0
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	
14 Long-term capital loss carryover. Enter the amount, if any, from line 13 of your Capital Loss Carryover Worksheet in the instructions			(Enter as negative) 14	
15 Net long-term capital gain or (loss) . Combine lines 8a through 14 in column (h). Then, go to Part III on page 2			15	0

For Paperwork Reduction Act Notice, see your tax return instructions. Cat. No. 11338H Schedule D (Form 1040) 2021

This line separates pages 1 and 2

Part III **Summary**

16 Combine lines 7 and 15 and enter the result		16	0
<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. 			
17 Are lines 15 and 16 both gains?			
<input type="checkbox"/> Yes. Go to line 18.			
<input type="checkbox"/> No. Skip lines 18 through 21, and go to line 22.			
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		18	
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		19	
20 Are lines 18 and 19 both zero or blank and are you not filing Form 4952?			
<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.			
<input type="checkbox"/> No. Complete the Schedule D Tax Worksheet in the instructions. Don't complete lines 21 and 22 below.			
21 If line 16 is a loss, enter here and on Form 1040, 1040-SR, or 1040-NR, line 7, the smaller of:			

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	
14 Long-term capital loss carryover. Enter the amount, if any, from line 13 of your Capital Loss Carryover Worksheet in the instructions	(Enter as negative) 14	
15 Net long-term capital gain or (loss). Combine lines 8a through 14 in column (h). Then, go to Part III on page 2	15	0

This line separates pages 1 and 2

Part III Summary

16 Combine lines 7 and 15 and enter the result	16	0
<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. 		
17 Are lines 15 and 16 both gains?		
<input type="checkbox"/> Yes. Go to line 18.		
<input type="checkbox"/> No. Skip lines 18 through 21, and go to line 22.		
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	18	
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	19	
20 Are lines 18 and 19 both zero or blank and are you not filing Form 4952?		
<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.		
<input type="checkbox"/> No. Complete the Schedule D Tax Worksheet in the instructions. Don't complete lines 21 and 22 below.		
21 If line 16 is a loss, enter here and on Form 1040, 1040-SR, or 1040-NR, line 7, the smaller of:	21	
<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>		
22 Do you have qualified dividends on Form 1040, 1040-SR, or 1040-NR, line 3a?		
<input type="checkbox"/> Yes. Complete the Qualified Dividends and Capital Gain Tax Worksheet in the instructions for Forms 1040 and 1040-SR, line 16.		
<input type="checkbox"/> No. Complete the rest of Form 1040, 1040-SR, or 1040-NR.		

Form 8949

Sales and Other Dispositions of Capital Assets

OMB No. 1545-0074

2021

Attachment Sequence No. 12A

Department of the Treasury
Internal Revenue Service

- ▶ Go to www.irs.gov/Form8949 for instructions and the latest information.
- ▶ File with your Schedule D to list your transactions for lines 1b, 2, 3, 8b, 9, and 10 of Schedule D.

Name(s) shown on return

Social security number or taxpayer identification number

Before you check Box A, B, or C below, see whether you received any Form(s) 1099-B or substitute statement(s) from your broker. A substitute statement will have the same information as Form 1099-B. Either will show whether your basis (usually your cost) was reported to the IRS by your broker and may even tell you which box to check.

Part I

Short-Term. Transactions involving capital assets you held 1 year or less are generally short-term (see instructions). For long-term transactions, see page 2.

Note: You may aggregate all short-term transactions reported on Form(s) 1099-B showing basis was reported to the IRS and for which no adjustments or codes are required. Enter the totals directly on Schedule D, line 1a; you aren't required to report these transactions on Form 8949 (see instructions).

You must check Box A, B, or C below. Check only one box. If more than one box applies for your short-term transactions, complete a separate Form 8949, page 1, for each applicable box. If you have more short-term transactions than will fit on this page for one or more of the boxes, complete as many forms with the same box checked as you need.

- (A) Short-term transactions reported on Form(s) 1099-B showing basis was reported to the IRS (see Note above)
- (B) Short-term transactions reported on Form(s) 1099-B showing basis **wasn't** reported to the IRS
- (C) Short-term transactions not reported to you on Form 1099-B

1 (a) Description of property (Example: 100 shares XYZ Company)	(b) Date acquired (Month, day, year - mm/dd/yy)	(c) Date sold or disposed of (Month, day, year - mm/dd/yy)	(d) Proceeds (sales price) (see instructions)	(e) Cost or other basis. See the Note below and see <i>Column (e)</i> in the separate instructions	Adjustment, if any, to gain or loss. If you enter an amount in column (g), enter a code in column (f). See the separate instructions.		(h) Gain or (loss). Subtract column (e) from column (d) and combine the result in column (g)
					(f) Code(s) from instructions	(g) Amount of adjustment	

- (A) Short-term transactions reported on Form(s) 1099-B showing basis was reported to the IRS (see Note above)
- (B) Short-term transactions reported on Form(s) 1099-B showing basis **wasn't** reported to the IRS
- (C) Short-term transactions not reported to you on Form 1099-B

1 (a) Description of property (Example: 100 shares XYZ Company)	(b) Date acquired (Month, day, year - mm/dd/yy)	(c) Date sold or disposed of (Month, day, year - mm/dd/yy)	(d) Proceeds (sales price) (see instructions)	(e) Cost or other basis. See the Note below and see <i>Column (e)</i> in the separate instructions	Adjustment, if any, to gain or loss. If you enter an amount in column (g), enter a code in column (f). See the separate instructions.		(h) Gain or (loss). Subtract column (e) from column (d) and combine the result in column (g)
					(f) Code(s) from instructions	(g) Amount of adjustment	
2 Totals. Add the amounts in columns (d), (e), (g), and (h) (subtract negative amounts). Enter each total here and include on your Schedule D, line 1b (if Box A above is checked), line 2 (if Box B above is checked), or line 3 (if Box C above is checked) ▶			0	0		0	0

Note: If you checked Box A above but the basis reported to the IRS was incorrect, enter in column (e) the basis as reported to the IRS, and enter an adjustment in column (g) to correct the basis. See *Column (g)* in the separate instructions for how to figure the amount of the adjustment.

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

Qualified Dividends and Capital Gain Tax Worksheet—Line 12a

OMB No. 1545-0074

2021

Attachment Sequence No. **07**

Before you begin:

- ✓ See the earlier instructions for line 16 to see if you can use this worksheet to figure your tax.
- ✓ Before completing this worksheet, complete Form 1040 or 1040-SR through line 15.
- ✓ If you don't have to file Schedule D and you received capital gain distributions, be sure you checked the box on Form 1040 or 1040-SR, line 7.

Name(s) shown on Form 1040

Your social security number
(Enter as xxx-xx-xxxx)

1. Enter the amount from Form 1040 or 1040-SR, line 15. However, if you are filing Form 2555 (relating to foreign earned income), enter the amount from line 3 of the Foreign Earned Income Tax Worksheet
2. Enter the amount from Form 1040 or 1040-SR, line 3a*
3. Are you filing Schedule D?
 - Yes.** Enter the **smaller** of line 15 or 16 of Schedule D. If either line 15 or 16 is blank or a loss, enter -0-.
 - No.** Enter the amount from Form 1040 or 1040-SR, line 7.
4. Add lines 2 and 3
5. Subtract line 4 from line 1. If zero or less, enter -0-
6. Enter:
 - \$40,400 if single or married filing separately,
 - \$80,800 if married filing jointly or qualifying widow(er),
 - \$54,100 if head of household.
7. Enter the smaller of line 1 or line 6
8. Enter the smaller of line 5 or line 7
9. Subtract line 8 from line 7. This amount is taxed at 0%
10. Enter the smaller of line 1 or line 4
11. Enter the amount from line 9
12. Subtract line 11 from line 10
13. Enter:

1.		
2.		
3.		
4.	0	
5.		0
6.		
7.		
8.		
9.		0
10.		
11.		
12.		0



8. Enter the smaller of line 5 or line 7

9. Subtract line 8 from line 7. This amount is taxed at 0%

10. Enter the smaller of line 1 or line 4

11. Enter the amount from line 9

12. Subtract line 11 from line 10

13. Enter:

\$445,850 if single,

\$250,800 if married filing separately,

\$501,600 if married filing jointly or qualifying widow(er),

\$473,750 if head of household.

14. Enter the smaller of line 1 or line 13

15. Add lines 5 and 9

16. Subtract line 15 from line 14. If zero or less, enter -0-

17. Enter the smaller of line 12 or line 16

18. Multiply line 17 by 15% (0.15)

19. Add lines 9 and 17

20. Subtract line 19 from line 10

21. Multiply line 20 by 20% (0.20)

22. Figure the tax on the amount on line 5. If the amount on line 5 is less than \$100,000, use the Tax Table to figure the tax. If the amount on line 5 is \$100,000 or more, use the Tax Computation Worksheet

23. Add lines 18, 21, and 22

24. Figure the tax on the amount on line 1. If the amount on line 1 is less than \$100,000, use the Tax Table to figure the tax. If the amount on line 1 is \$100,000 or more, use the Tax Computation Worksheet

25 Tax on all taxable income. Enter the smaller of line 23 or 24. Also include this amount on the entry space on Form 1040 or 1040-SR, line 16. If you are filing Form 2555, don't enter this amount on the entry space on Form 1040 or 1040-SR, line 16. Instead, enter it on line 4 of the Foreign Earned Income Tax Worksheet

* If you are filing Form 2555, see the footnote in the Foreign Earned Income Tax Worksheet before completing this line.

8.		
9.		0
10.		
11.		
12.		0
13.		
14.		
15.		0
16.		0
17.		
	18.	
19.		0
20.		0
	21.	
	22.	
	23.	0
	24.	
	25.	