

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

Form fields for personal information: Your first name and middle initial, Last name, Your social security number, Spouse's social security number, Home address, Apt. no., City, town, or post office, State, ZIP code, Foreign country name, Foreign province/state/county, Foreign postal code, Presidential Election Campaign.

At any time during 2020, 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, 1956 Are blind Spouse: Was born before January 2, 1956 Is blind

Dependents

Table with columns: (1) First name, Last name, (2) Social security number, (3) Relationship to you, (4) Child tax credit, Credit for other dependents.

Main income tax table with rows 1-15: 1 Wages, salaries, tips, etc. Attach Form(s) W-2; 2a Tax-exempt interest; 3a Qualified dividends; 4a IRA distributions; 5a Pensions and annuities; 6a Social security benefits; 7 Capital gain or (loss); 8 Other income from Schedule 1, line 9; 9 Add lines 1, 2b, 3b, 4b, 5b, 6b, 7, and 8. This is your total income; 10 Adjustments to income; 11 Subtract line 10c from line 9. This is your adjusted gross income; 12 Standard deduction or itemized deductions; 13 Qualified business income deduction; 14 Add lines 12 and 13; 15 Taxable income.

16	Tax (see instructions). Check if any from Form(s): 1 <input type="checkbox"/> 8814 2 <input type="checkbox"/> 4972 3 <input type="checkbox"/>	16
17	Amount from Schedule 2, line 3	17
18	Add lines 16 and 17	18
19	Child tax credit or credit for other dependents	19
20	Amount from Schedule 3, line 7	20
21	Add lines 19 and 20	21
22	Subtract line 21 from line 18. If zero or less, enter -0-	22
23	Other taxes, including self-employment tax, from Schedule 2, line 10	23
24	Add lines 22 and 23. This is your total tax	24
25	Federal income tax withheld from:	
a	Form(s) W-2	25a
b	Form(s) 1099	25b
c	Other forms (see instructions)	25c
d	Add lines 25a through 25c	25d
26	2020 estimated tax payments and amount applied from 2019 return	26
27	Earned income credit (EIC)	27
28	Additional child tax credit. Attach Schedule 8812	28
29	American opportunity credit from Form 8863, line 8	29
30	Recovery rebate credit. See instructions	30
31	Amount from Schedule 3, line 13	31
32	Add lines 27 through 31. These are your total other payments and refundable credits	32
33	Add lines 25d, 26, and 32. These are your total payments	33

• If you have a qualifying child, attach Sch. EIC.
 • If you have nontaxable combat pay, see instructions.

Refund

34	If line 33 is more than line 24, subtract line 24 from line 33. This is the amount you overpaid	34
35a	Amount of line 34 you want refunded to you . If Form 8888 is attached, check here <input type="checkbox"/>	35a
b	Routing number	c Type: <input type="checkbox"/> Checking <input type="checkbox"/> Savings
d	Account number	
36	Amount of line 34 you want applied to your 2021 estimated tax	36

Amount You Owe

For details on how to pay, see instructions.

37	Subtract line 33 from line 24. This is the amount you owe now	37
Note: Schedule H and Schedule SE filers, line 37 may not represent all of the taxes you owe for 2020. See Schedule 3, line 12e, and its instructions for details.		
38	Estimated tax penalty (see instructions)	38

Third Party Designee

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

Designee's name Phone no. Personal identification number (PIN)

Sign Here

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

Your signature	Date	Your occupation	If the IRS sent you an Identity Protection PIN, enter it here (see inst.) <input type="text"/>
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.) <input type="text"/>
Phone no.	Email address		

Paid Preparer Use Only

Preparer's name	Preparer's signature	Date	PTIN	Check if: <input type="checkbox"/> Self-employed
Firm's name	Firm's address			Phone no.
Firm's EIN				

**Social Security and Medicare Tax
on Unreported Tip Income**

Department of the Treasury
Internal Revenue Service (99)

▶ Go to www.irs.gov/Form4137 for the latest information.

▶ Attach to your tax return.

Attachment
Sequence No. **24**

Name of person who received tips. If married, complete a separate Form 4137 for each spouse with unreported tips.

Social security number

1	(a) Name of employer to whom you were required to but didn't report all your tips (see instructions)	(b) Employer identification number (see instructions)	(c) Total cash and charge tips you received (including unreported tips) (see instructions)	(d) Total cash and charge tips you reported to your employer
A				
B				
C				
D				
E				
2	Total cash and charge tips you received in 2020. Add the amounts from line 1, column (c)	2		
3	Total cash and charge tips you reported to your employer(s) in 2020. Add the amounts from line 1, column (d)			3
4	Subtract line 3 from line 2. This amount is income you must include in the total on Form 1040 or 1040-SR, line 1; or Form 1040-NR, line 1a			4
5	Cash and charge tips you received but didn't report to your employer because the total was less than \$20 in a calendar month (see instructions)			5
6	Unreported tips subject to Medicare tax. Subtract line 5 from line 4			6
7	Maximum amount of wages (including tips) subject to social security tax	7	137,700	
8	Total social security wages and social security tips (total of boxes 3 and 7 shown on your Form(s) W-2) and railroad retirement (RRTA) compensation (subject to 6.2% rate) (see instructions)	8		
9	Subtract line 8 from line 7. If line 8 is more than line 7, enter -0-			9
10	Unreported tips subject to social security tax. Enter the smaller of line 6 or line 9. If you received tips as a federal, state, or local government employee, see instructions			10
11	Multiply line 10 by 0.062 (social security tax rate)			11
12	Multiply line 6 by 0.0145 (Medicare tax rate)			12
13	Add lines 11 and 12. Enter here and include as tax on Schedule 2 (Form 1040), line 5; Form 1040-PR, Part I, line 6; or Form 1040-SS, Part I, line 6. See your tax return instructions.			13

General Instructions

Future Developments

For the latest information about developments related to Form 4137 and its instructions, such as legislation enacted after they were published, go to www.irs.gov/Form4137.

What's New

For 2020, the maximum wages and tips subject to social security tax increases to \$137,700. The social security tax rate an employee must pay on tips remains at 6.2%.

Reminder

A 0.9% Additional Medicare Tax applies to Medicare wages, Railroad Retirement Tax Act compensation, and self-employment income over a threshold amount based on your filing status. Use Form 8959, Additional Medicare Tax, to figure this tax. For more information on the Additional Medicare Tax, see "What is the Additional Medicare Tax?" at www.irs.gov/AdMT.

Purpose of form. Use Form 4137 **only** to figure the social security and Medicare tax owed on tips you didn't report to your employer, including any allocated tips shown on your Form(s) W-2 that you must report as income. You must also report the income on Form 1040 or 1040-SR, line 1; or Form 1040-NR, line 1a. By filing this form, your social security and Medicare tips will be credited to your social security record (used to figure your benefits). Don't use Form 4137 as a substitute Form W-2.



If you believe you're an employee and you received Form 1099-MISC, Miscellaneous Income, or Form 1099-NEC, Nonemployee Compensation, instead of Form W-2, Wage and Tax Statement, because your employer didn't consider you an employee, don't use this form to report the social security and Medicare tax on that income. Instead, use Form 8919, Uncollected Social Security and Medicare Tax on Wages.

Who must file. You must file Form 4137 if you received cash and charge tips of \$20 or more in a calendar month and didn't report all of those tips to your employer. You must also file Form 4137 if your Form(s) W-2, box 8, shows allocated tips that you must report as income.

Allocated tips. You must report all your tips from 2020, including both cash tips and noncash tips, as income on Form 1040 or 1040-SR, line 1; or Form 1040-NR, line 1a. Any tips you reported to your employer in 2020 are included in the wages shown on your Form W-2, box 1. Add to the amount in box 1 only the tips you received in 2020 and didn't report to your employer. This should include any allocated tips shown on your Form(s) W-2, box 8, unless you have adequate records to show that your unreported tips are less than the amount in box 8. Although allocated tips are shown on your Form W-2, they aren't included in box 1 on that form and no tax is withheld from these tips.

Tips you must report to your employer. If you receive \$20 or more in cash tips, you must report 100% of those tips to your employer through a written report. Cash tips include tips paid by cash, check, debit card, and credit card. The written report should include tips your employer paid to you for charge customers, tips you received directly from customers, and tips you received from other employees under any tip-sharing arrangement. If, in any month, you worked for two or more employers and received tips while working for each, the \$20 rule applies separately to the tips you received while working for each employer and not to the total you received. You must report your tips to your employer by the 10th day of the month following the month you received them. If the 10th day of the month falls on a Saturday, Sunday, or legal holiday, give your employer the report by the next business day. For example, because July 10, 2021, is a Saturday, you must report your tips received in June 2021 by July 12, 2021.

Employees subject to the Railroad Retirement Tax Act. Don't use Form 4137 to report tips received for work covered by the Railroad Retirement Tax Act. To get railroad retirement credit, you must report these tips to your employer.

Payment of tax. Tips you reported to your employer are subject to social security and Medicare tax (or railroad retirement tax), Additional Medicare Tax, and income tax withholding. Your employer collects these taxes from wages (excluding tips) or other funds of yours available to cover them. If your wages weren't enough to cover these taxes, you may have given your employer the additional amounts needed. Your Form W-2 will include the tips you reported to your employer and the taxes withheld. If there wasn't enough money to cover the social security and Medicare tax (or railroad retirement tax), your Form W-2 will also show the uncollected tax due in box 12 with codes A and B. See the instructions for Schedule 2 (Form 1040), line 8, to see how to report the tax due. If you worked in American Samoa, Guam, or the U.S. Virgin Islands, the amount of uncollected tax due is identified in box 12 on Form W-2AS, W-2GU, or W-2VI with codes A and B. If you worked in Puerto Rico, Form 499R-2/W-2PR shows the uncollected tax due in the boxes for "Seguro Social no Retenido en Propinas - Uncollected Social Security Tax on Tips" and "Contrib. Medicare no Retenida en Propinas - Uncollected Medicare Tax on Tips." Unlike the uncollected portion of the regular (1.45%) Medicare tax, the uncollected Additional Medicare Tax isn't reported on Form W-2, box 12, with code B.

Penalty for not reporting tips. If you didn't report tips to your employer as required, you may be charged a penalty equal to 50% of the social security, Medicare, and Additional Medicare Taxes due on those tips. You can avoid this penalty if you can show (in a statement attached to your return) that your failure to report tips to your employer was due to reasonable cause and not due to willful neglect.

Additional information. See Pub. 531, Reporting Tip Income. See Rev. Rul. 2012-18 for guidance on taxes imposed on tips and the difference between tips and service charges. You can find Rev. Rul. 2012-18, 2012-26 I.R.B. 1032, at www.irs.gov/irb/2012-26_IRB#RR-2012-18.

Specific Instructions

Line 1. Complete a separate row for each employer. If you had more than five employers in 2020, attach a statement that contains all of the information (and in a similar format) as required on Form 4137, line 1, or complete and attach line 1 of additional Form(s) 4137. Complete lines 2 through 13 on only one Form 4137. The line 2 and line 3 amounts on that Form 4137 should be the combined totals of all your Forms 4137 and attached statements. Include your name, social security number, and calendar year (2020) on the top of any attachment.

Column (a). Enter your employer's name exactly as shown on your Form W-2.

Column (b). For each employer's name you entered in column (a), enter the employer identification number (EIN) or the words "Applied For" exactly as shown on your Form W-2.

Columns (c) and (d). Include all cash and charge tips you received. All of the following tips must be included.

- Total tips you reported to your employer on time. Tips you reported, as required, by the 10th day of the month following the month you received them are considered income in the month you reported them. For example, tips you received in December 2019 that you reported to your employer after December 31, 2019, but by January 10, 2020, are considered income in 2020 and should be included on your 2020 Form W-2 and reported on Form 4137, line 1. Report these tips in column (d).
- Tips you received in December 2020 that you reported to your employer after December 31, 2020, but by January 10, 2021, are considered income in 2021. Don't include these tips on line 1 for 2020. Instead, report these tips on line 1, column (d), on your 2021 Form 4137.
- Tips you didn't report to your employer on time. Report these tips in column (d).
- Tips you didn't report at all (include any allocated tips (see *Allocated tips*, earlier) shown in box 8 on your Form(s) W-2 unless you can prove that your unreported tips are less than the amount in box 8). Report these tips in column (c). These tips are considered income to you in the month you actually received them. For example, tips you received in December 2020 that you reported to your employer after January 10, 2021, are considered income in 2020 because you didn't report them to your employer on time.
- Tips you received that you weren't required to report to your employer because they totaled less than \$20 during the month. Report these tips in column (c).

Line 5. Enter only the tips you weren't required to report to your employer because the total received was less than \$20 in a calendar month. These tips aren't subject to social security and Medicare tax.

Line 6. Enter this amount on Form 8959, line 2, if you're required to file that form.

Line 8. For railroad retirement (RRTA) compensation, don't include an amount greater than \$137,700, which is the amount subject to the 6.2% rate for 2020.

Line 10. If line 6 includes tips you received for work you did as a federal, state, or local government employee and your pay was subject only to the 1.45% Medicare tax, subtract the amount of those tips from the line 6 amount only for the purpose of comparing lines 6 and 9. Don't reduce the actual entry on line 6. Enter "1.45% tips" and the amount you subtracted on the dotted line next to line 10.

Expenses for Business Use of Your Home

Department of the Treasury
Internal Revenue Service (99)

▶ **File only with Schedule C (Form 1040). Use a separate Form 8829 for each home you used for business during the year.**
▶ **Go to www.irs.gov/Form8829 for instructions and the latest information.**

Name(s) of proprietor(s)

Your social security number

Part I Part of Your Home Used for Business

1	Area used regularly and exclusively for business, regularly for daycare, or for storage of inventory or product samples (see instructions)			1	
2	Total area of home			2	
3	Divide line 1 by line 2. Enter the result as a percentage			3	%
For daycare facilities not used exclusively for business, go to line 4. All others, go to line 7.					
4	Multiply days used for daycare during year by hours used per day	4			hr.
5	If you started or stopped using your home for daycare during the year, see instructions; otherwise, enter 8,784	5			hr.
6	Divide line 4 by line 5. Enter the result as a decimal amount	6			.
7	Business percentage. For daycare facilities not used exclusively for business, multiply line 6 by line 3 (enter the result as a percentage). All others, enter the amount from line 3			7	%

Part II Figure Your Allowable Deduction

8	Enter the amount from Schedule C, line 29, plus any gain derived from the business use of your home, minus any loss from the trade or business not derived from the business use of your home. See instructions.				8
See instructions for columns (a) and (b) before completing lines 9-22.					
9	Casualty losses (see instructions)	9	(a) Direct expenses	(b) Indirect expenses	
10	Deductible mortgage interest (see instructions)	10			
11	Real estate taxes (see instructions)	11			
12	Add lines 9, 10, and 11	12			
13	Multiply line 12, column (b), by line 7			13	
14	Add line 12, column (a), and line 13				14
15	Subtract line 14 from line 8. If zero or less, enter -0-				15
16	Excess mortgage interest (see instructions)	16			
17	Excess real estate taxes (see instructions)	17			
18	Insurance	18			
19	Rent	19			
20	Repairs and maintenance	20			
21	Utilities	21			
22	Other expenses (see instructions)	22			
23	Add lines 16 through 22	23			
24	Multiply line 23, column (b), by line 7			24	
25	Carryover of prior year operating expenses (see instructions)			25	
26	Add line 23, column (a), line 24, and line 25				26
27	Allowable operating expenses. Enter the smaller of line 15 or line 26				27
28	Limit on excess casualty losses and depreciation. Subtract line 27 from line 15				28
29	Excess casualty losses (see instructions)	29			
30	Depreciation of your home from line 42 below	30			
31	Carryover of prior year excess casualty losses and depreciation (see instructions)	31			
32	Add lines 29 through 31				32
33	Allowable excess casualty losses and depreciation. Enter the smaller of line 28 or line 32				33
34	Add lines 14, 27, and 33				34
35	Casualty loss portion, if any, from lines 14 and 33. Carry amount to Form 4684 . See instructions				35
36	Allowable expenses for business use of your home. Subtract line 35 from line 34. Enter here and on Schedule C, line 30. If your home was used for more than one business, see instructions. ▶				36

Part III Depreciation of Your Home

37	Enter the smaller of your home's adjusted basis or its fair market value. See instructions	37	
38	Value of land included on line 37	38	
39	Basis of building. Subtract line 38 from line 37	39	
40	Business basis of building. Multiply line 39 by line 7	40	
41	Depreciation percentage (see instructions)	41	%
42	Depreciation allowable (see instructions). Multiply line 40 by line 41. Enter here and on line 30 above	42	

Part IV Carryover of Unallowed Expenses to 2021

43	Operating expenses. Subtract line 27 from line 26. If less than zero, enter -0-	43	
44	Excess casualty losses and depreciation. Subtract line 33 from line 32. If less than zero, enter -0-	44	

**SCHEDULE 1
(Form 1040)**

Department of the Treasury
Internal Revenue Service

Additional Income and Adjustments to Income

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

OMB No. 1545-0074

2020
Attachment
Sequence No. **01**

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

Your social security 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	
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. List type and amount ▶ _____ _____	8	
9	Combine lines 1 through 8. Enter here and on Form 1040, 1040-SR, or 1040-NR, line 8	9	

Part II Adjustments to Income

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

**SCHEDULE 2
(Form 1040)**

Department of the Treasury
Internal Revenue Service

Additional Taxes

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

OMB No. 1545-0074

2020
Attachment
Sequence No. **02**

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

Your social security 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	
5	Unreported social security and Medicare tax from Form: a <input type="checkbox"/> 4137 b <input type="checkbox"/> 8919	5	
6	Additional tax on IRAs, other qualified retirement plans, and other tax-favored accounts. Attach Form 5329 if required	6	
7a	Household employment taxes. Attach Schedule H	7a	
b	Repayment of first-time homebuyer credit from Form 5405. Attach Form 5405 if required	7b	
8	Taxes from: a <input type="checkbox"/> Form 8959 b <input type="checkbox"/> Form 8960 c <input type="checkbox"/> Instructions; enter code(s) _____	8	
9	Section 965 net tax liability installment from Form 965-A	9	
10	Add lines 4 through 8. These are your total other taxes . Enter here and on Form 1040 or 1040-SR, line 23, or Form 1040-NR, line 23b	10	

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

Cat. No. 71478U

Schedule 2 (Form 1040) 2020

**SCHEDULE 3
(Form 1040)**

Department of the Treasury
Internal Revenue Service

Additional Credits and Payments

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

OMB No. 1545-0074

2020
Attachment
Sequence No. **03**

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

Your social security number

Part I Nonrefundable Credits

1	Foreign tax credit. Attach Form 1116 if required	1	
2	Credit for child and dependent care expenses. Attach Form 2441	2	
3	Education credits from Form 8863, line 19	3	
4	Retirement savings contributions credit. Attach Form 8880	4	
5	Residential energy credits. Attach Form 5695	5	
6	Other credits from Form: a <input type="checkbox"/> 3800 b <input type="checkbox"/> 8801 c <input type="checkbox"/> _____	6	
7	Add lines 1 through 6. Enter here and on Form 1040, 1040-SR, or 1040-NR, line 20	7	

Part II Other Payments and Refundable Credits

8	Net premium tax credit. Attach Form 8962	8	
9	Amount paid with request for extension to file (see instructions)	9	
10	Excess social security and tier 1 RRTA tax withheld	10	
11	Credit for federal tax on fuels. Attach Form 4136	11	
12	Other payments or refundable credits:		
a	Form 2439	12a	
b	Qualified sick and family leave credits from Schedule(s) H and Form(s) 7202	12b	
c	Health coverage tax credit from Form 8885	12c	
d	Other: _____	12d	
e	Deferral for certain Schedule H or SE filers (see instructions)	12e	
f	Add lines 12a through 12e	12f	
13	Add lines 8 through 12f. Enter here and on Form 1040, 1040-SR, or 1040-NR, line 31	13	

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

Cat. No. 71480G

Schedule 3 (Form 1040) 2020

**SCHEDULE A
(Form 1040)**

Itemized Deductions

OMB No. 1545-0074

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

▶ Attach to Form 1040 or 1040-SR.

2020

Attachment
Sequence No. **07**

Department of the Treasury
Internal Revenue Service (99)

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

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

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)		
2	Enter amount from Form 1040 or 1040-SR, line 11	2	
3	Multiply line 2 by 7.5% (0.075)		
4	Subtract line 3 from line 1. If line 3 is more than line 1, enter -0-		4

Taxes You Paid

5	State and local taxes.		
5a	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 <input type="checkbox"/>		
5b	State and local real estate taxes (see instructions)		
5c	State and local personal property taxes		
5d	Add lines 5a through 5c		
5e	Enter the smaller of line 5d or \$10,000 (\$5,000 if married filing separately)		
6	Other taxes. List type and amount ▶		
7	Add lines 5e and 6		7

Interest You Paid

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

8	Home mortgage interest and points. If you didn't use all of your home mortgage loan(s) to buy, build, or improve your home, see instructions and check this box <input type="checkbox"/>		
8a	Home mortgage interest and points reported to you on Form 1098. See instructions if limited		
8b	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 ▶		
8c	Points not reported to you on Form 1098. See instructions for special rules		
8d	Mortgage insurance premiums (see instructions)		
8e	Add lines 8a through 8d		
9	Investment interest. Attach Form 4952 if required. See instructions.		
10	Add lines 8e and 9		10

Gifts to Charity

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

11	Gifts by cash or check. If you made any gift of \$250 or more, see instructions		
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		14

Casualty and Theft Losses

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

16	Other—from list in instructions. List type and amount ▶		16
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Total Itemized Deductions

17	Add the amounts in the far right column for lines 4 through 16. Also, enter this amount on Form 1040 or 1040-SR, line 12		17
18	If you elect to itemize deductions even though they are less than your standard deduction, check this box <input type="checkbox"/>		

**SCHEDULE B
(Form 1040)**

Interest and Ordinary Dividends

OMB No. 1545-0074

2020
Attachment
Sequence No. **08**

Department of the Treasury
Internal Revenue Service (99)

► Go to www.irs.gov/ScheduleB for instructions and the latest information.
► Attach to Form 1040 or 1040-SR.

Name(s) shown on return

Your social security number

**Part I
Interest**

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 ►

(See instructions and the instructions for Forms 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.

2 Add the amounts on line 1 **2**

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**

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

Amount

1

2

3

4

Amount

**Part II
Ordinary Dividends**

5 List name of payer ►

(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**

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

5

6

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

7a At any time during 2020, 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

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 2020, 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

Caution: If required, failure to file FinCEN Form 114 may result in substantial penalties. See instructions.

**SCHEDULE C
(Form 1040)**

Department of the Treasury
Internal Revenue Service (99)

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

▶ 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.

OMB No. 1545-0074

2020
Attachment
Sequence No. **09**

Name of proprietor	Social security number (SSN)
A Principal business or profession, including product or service (see instructions)	B Enter code from instructions ▶
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.) ▶ City, town or post office, state, and ZIP code	
F Accounting method: (1) <input type="checkbox"/> Cash (2) <input type="checkbox"/> Accrual (3) <input type="checkbox"/> Other (specify) ▶	
G Did you "materially participate" in the operation of this business during 2020? If "No," see instructions for limit on losses . . . <input type="checkbox"/> Yes <input type="checkbox"/> No	
H If you started or acquired this business during 2020, check here . . . <input type="checkbox"/>	
I Did you make any payments in 2020 that would require you to file Form(s) 1099? See instructions . . . <input type="checkbox"/> Yes <input type="checkbox"/> No	
J If "Yes," did you or will you file required Form(s) 1099? . . . <input type="checkbox"/> Yes <input type="checkbox"/> 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	
2 Returns and allowances	2	
3 Subtract line 2 from line 1	3	
4 Cost of goods sold (from line 42)	4	
5 Gross profit. Subtract line 4 from line 3	5	
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	

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

8 Advertising	8		
9 Car and truck expenses (see instructions).	9		
10 Commissions and fees	10		
11 Contract labor (see instructions)	11		
12 Depletion	12		
13 Depreciation and section 179 expense deduction (not included in Part III) (see instructions).	13		
14 Employee benefit programs (other than on line 19)	14		
15 Insurance (other than health)	15		
16 Interest (see instructions):			
a Mortgage (paid to banks, etc.)	16a		
b Other	16b		
17 Legal and professional services	17		
18 Office expense (see instructions)	18		
19 Pension and profit-sharing plans	19		
20 Rent or lease (see instructions):			
a Vehicles, machinery, and equipment	20a		
b Other business property	20b		
21 Repairs and maintenance	21		
22 Supplies (not included in Part III)	22		
23 Taxes and licenses	23		
24 Travel and meals:			
a Travel	24a		
b Deductible meals (see instructions)	24b		
25 Utilities	25		
26 Wages (less employment credits)	26		
27a Other expenses (from line 48)	27a		
b Reserved for future use	27b		
28 Total expenses before expenses for business use of home. Add lines 8 through 27a ▶	28		
29 Tentative profit or (loss). Subtract line 28 from line 7	29		
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		
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		
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.	

SCHEDULE D
(Form 1040)

Capital Gains and Losses

OMB No. 1545-0074

2020

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

Your social security number

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 ()
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

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
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

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	
<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 ()	
<p>22 Do you have qualified dividends on Form 1040, 1040-SR, or 1040-NR, line 3a?</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.</p> <p><input type="checkbox"/> No. Complete the rest of Form 1040, 1040-SR, or 1040-NR.</p>		

SCHEDULE E
(Form 1040)

Supplemental Income and Loss

OMB No. 1545-0074

(From rental real estate, royalties, partnerships, S corporations, estates, trusts, REMICs, etc.)

2020

Department of the Treasury
Internal Revenue Service (99)

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

Attachment
Sequence No. **13**

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

Name(s) shown on return

Your social security number

Part I Income or Loss From Rental Real Estate and Royalties Note: If you are in the business of renting personal property, use **Schedule C**. See instructions. If you are an individual, report farm rental income or loss from **Form 4835** on page 2, line 40.

A Did you make any payments in 2020 that would require you to file Form(s) 1099? See instructions **Yes** **No**

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

1a	Physical address of each property (street, city, state, ZIP code)				
A					
B					
C					
1b	Type of Property (from list below)	2 For each rental real estate property listed above, report the number of fair rental and personal use days. Check the QJV box only if you meet the requirements to file as a qualified joint venture. See instructions.	Fair Rental Days	Personal Use Days	QJV
A			A		<input type="checkbox"/>
B			B		<input type="checkbox"/>
C			C		<input type="checkbox"/>

Type of Property:

- 1 Single Family Residence 3 Vacation/Short-Term Rental 5 Land 7 Self-Rental
- 2 Multi-Family Residence 4 Commercial 6 Royalties 8 Other (describe)

Income:		Properties:		A	B	C
3	Rents received	3				
4	Royalties received	4				
Expenses:						
5	Advertising	5				
6	Auto and travel (see instructions)	6				
7	Cleaning and maintenance	7				
8	Commissions.	8				
9	Insurance	9				
10	Legal and other professional fees	10				
11	Management fees	11				
12	Mortgage interest paid to banks, etc. (see instructions)	12				
13	Other interest.	13				
14	Repairs.	14				
15	Supplies	15				
16	Taxes	16				
17	Utilities.	17				
18	Depreciation expense or depletion	18				
19	Other (list) ▶ _____	19				
20	Total expenses. Add lines 5 through 19	20				
21	Subtract line 20 from line 3 (rents) and/or 4 (royalties). If result is a (loss), see instructions to find out if you must file Form 6198	21				
22	Deductible rental real estate loss after limitation, if any, on Form 8582 (see instructions)	22	()	()	()	
23a	Total of all amounts reported on line 3 for all rental properties	23a				
b	Total of all amounts reported on line 4 for all royalty properties	23b				
c	Total of all amounts reported on line 12 for all properties	23c				
d	Total of all amounts reported on line 18 for all properties	23d				
e	Total of all amounts reported on line 20 for all properties	23e				
24	Income. Add positive amounts shown on line 21. Do not include any losses	24				
25	Losses. Add royalty losses from line 21 and rental real estate losses from line 22. Enter total losses here	25	()			
26	Total rental real estate and royalty income or (loss). Combine lines 24 and 25. Enter the result here. If Parts II, III, IV, and line 40 on page 2 do not apply to you, also enter this amount on Schedule 1 (Form 1040), line 5. Otherwise, include this amount in the total on line 41 on page 2	26				

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

Your social security number

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

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

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

Table with 6 columns: (a) Name, (b) Enter P for partnership; S for S corporation, (c) Check if foreign partnership, (d) Employer identification number, (e) Check if basis computation is required, (f) Check if any amount is not at risk. Rows A, B, C, D.

Table with 5 columns: (g) Passive loss allowed, (h) Passive income from Schedule K-1, (i) Nonpassive loss allowed, (j) Section 179 expense deduction from Form 4562, (k) Nonpassive income from Schedule K-1. Rows A, B, C, D, 29a Totals, 29b Totals, 30, 31, 32.

Part III Income or Loss From Estates and Trusts

Table with 2 columns: (a) Name, (b) Employer identification number. Rows A, B.

Table with 4 columns: (c) Passive deduction or loss allowed, (d) Passive income from Schedule K-1, (e) Deduction or loss from Schedule K-1, (f) Other income from Schedule K-1. Rows A, B, 34a Totals, 34b Totals, 35, 36, 37.

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

Table with 5 columns: (a) Name, (b) Employer identification number, (c) Excess inclusion from Schedules Q, line 2c, (d) Taxable income (net loss) from Schedules Q, line 1b, (e) Income from Schedules Q, line 3b. Rows 38, 39.

Part V Summary

Table with 2 columns: Description, Amount. Rows 40, 41, 42, 43.

**SCHEDULE SE
(Form 1040)**

Self-Employment Tax

OMB No. 1545-0074

Department of the Treasury
Internal Revenue Service (99)

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

2020
Attachment
Sequence No. **17**

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 ▶

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**

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

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

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**

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**

6 Add lines 4c and 5b **6**

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 2020 **7** 137,700

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 \$137,700 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**

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

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

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

13 **Deduction for one-half of self-employment tax.**
Multiply line 12 by 50% (0.50). Enter here and on **Schedule 1 (Form 1040), line 14** **13**

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 \$8,460, **or (b)** your net farm profits² were less than \$6,107.

14 Maximum income for optional methods **14** 5,640

15 Enter the **smaller** of: two-thirds (²/₃) of gross farm income¹ (not less than zero) **or** \$5,640. 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 \$6,107 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.

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

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.

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

Part III Maximum Deferral of Self-Employment Tax Payments

If line 4c is zero, skip lines 18 through 20, and enter -0- on line 21.

18	Enter the portion of line 3 that can be attributed to March 27, 2020, through December 31, 2020 . . .	18	
19	If line 18 is more than zero, multiply line 18 by 92.35% (0.9235); otherwise, enter the amount from line 18 . . .	19	
20	Enter the portion of lines 15 and 17 that can be attributed to March 27, 2020, through December 31, 2020	20	
21	Combine lines 19 and 20	21	
If line 5b is zero, skip line 22 and enter -0- on line 23.			
22	Enter the portion of line 5a that can be attributed to March 27, 2020, through December 31, 2020 . . .	22	
23	Multiply line 22 by 92.35% (0.9235)	23	
24	Add lines 21 and 23	24	
25	Enter the smaller of line 9 or line 24	25	
26	Multiply line 25 by 6.2% (0.062). Enter here and see the instructions for line 12e of Schedule 3 (Form 1040)	26	

2020 Form OR-40

Page 1 of 4, 150-101-040 (Rev. 11-05-20 ver. 01)

Oregon Department of Revenue



Office use only

Oregon Individual Income Tax Return for Full-year Residents

Submit original form—do not submit photocopy

Fiscal year ending: / /

Space for 2-D barcode—do not write in box below

- Amended return. If amending for an NOL, tax year the NOL was generated:
Calculated using "as if" federal return.
Short-year tax election. Federal disaster relief.
Extension filed. Federal Form 8886.
Form OR-24.

First name, Initial, Last name, Social Security no. (SSN), Deceased, First time using this SSN, Applied for ITIN
Spouse's first name, Initial, Spouse's last name, Spouse's SSN, Deceased, First time using this SSN, Applied for ITIN
Current mailing address, Date of birth (mm/dd/yyyy), Spouse's date of birth
City, State, ZIP code, Country, Phone

Filing status (check only one box)

- 1. Single.
2. Married filing jointly.
3. Married filing separately (enter spouse's information above).
4. Head of household (with qualifying dependent).
5. Qualifying widow(er) with dependent child.

Exemptions

- 6a. Credits for yourself: Regular, Severely disabled ... Total
6b. Credits for spouse: Regular, Severely disabled ... Total

Dependents. List your dependents in order from youngest to oldest. If more than four, check this box and include Schedule OR-ADD-DEP with your return.

Table with columns: First name, Last name, Code*, Dependent's SSN, Dependent's date of birth (mm/dd/yyyy), Check if child with qualifying disability

*Dependent relationship code (see instructions).

- 6c. Total number of dependents
6d. Total number of dependent children with a qualifying disability (see instructions)
6e. Total exemptions. Add 6a through 6d. Total.

2020 Form OR-40



Name SSN

Note: Reprint page 1 if you make changes to this page.

Taxable income

Table with 3 columns: Description, Line Number, Amount. Rows include Federal adjusted gross income, Total additions from Schedule OR-ASC, and Income after additions.

Subtractions

Table with 3 columns: Description, Line Number, Amount. Rows include 2020 federal tax liability, Social Security included, Oregon income tax refund, Total subtractions from Schedule OR-ASC, Total subtractions, and Income after subtractions.

Deductions

Table with 3 columns: Description, Line Number, Amount. Rows include Oregon itemized deductions and Standard deduction.

You were: 17a. [] 65 or older 17b. [] Blind Your spouse was: 17c. [] 65 or older 17d. [] Blind

Table with 3 columns: Description, Line Number, Amount. Rows include Enter the larger of line 16 or 17 and Oregon taxable income.

Oregon tax

Table with 3 columns: Description, Line Number, Amount. Rows include Tax calculation with alternative methods, Interest on certain installment sales, and Total tax before credits.

Standard and carryforward credits

Table with 3 columns: Description, Line Number, Amount. Rows include Exemption credit, Political contribution credit, Total standard credits, Total standard credits (sum), Tax minus standard credits, Total carryforward credits, and Tax after standard and carryforward credits.

2020 Form OR-40



00462001030000

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Oregon Department of Revenue

Name SSN

Note: Reprint page 1 if you make changes to this page.

Payments and refundable credits

Table with 3 columns: Line number, Description, Amount. Rows 30-36.

Tax to pay or refund

Table with 3 columns: Line number, Description, Amount. Rows 37-40.

Exception number from Form OR-10, line 1: 40a [] Check box if you annualized: 40b. []

Table with 3 columns: Line number, Description, Amount. Rows 41-49.

Direct deposit

50. For direct deposit of your refund, see instructions. Check the box if the final deposit destination is outside the United States: []

Type of account: [] Checking or [] Savings

Routing number: []

Account number: []

Reserved

2020 Form OR-40

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(Rev. 11-05-20 ver. 01)

Oregon Department of Revenue



00462001040000

Name	SSN
	- -

Note: Reprint page 1 if you make changes to this page.

Sign here. Under penalty of false swearing, I declare that the information in this return is true, correct, and complete.

Your signature	Date		
X	/ /		
Spouse's signature (if filing jointly, both must sign)	Date		
X	/ /		
Signature of preparer other than taxpayer	Preparer phone	Preparer license number, if professionally prepared	
X	() -		
Preparer address	City	State	ZIP code

Signing this return does not grant your preparer the right to represent you or make decisions on your behalf. For more information, see the instructions for the *Tax Information Authorization and Power of Attorney for Representation* form on our website.

Important: Include a copy of your federal Form 1040, 1040-SR, 1040-X, 1040-NR, or 1040-NR-EZ. **Without this information, we may adjust your return.**

Make your payment (if you have an amount due on line 42)

- **Online payments:** Visit our website at www.oregon.gov/dor.
- **Mailing your payment:** Make your check or money order payable to the **Oregon Department of Revenue**. Write **"2020 Oregon Form OR-40"** and the last four digits of your SSN or ITIN on your check or money order. Include your payment with this return. **Don't** use the Form OR-40-V payment voucher if you're mailing your payment with your return.

Send in your return

- **Non-2-D barcode.** If the 2-D barcode area on the front of this return is blank:
 - Mail **tax-due** returns to: Oregon Department of Revenue, PO Box 14555, Salem OR 97309-0940.
 - Mail **refund and no-tax-due** returns to: Oregon Department of Revenue, PO Box 14700, Salem OR 97309-0930.
- **2-D barcode.** If the 2-D barcode area on the front of this return is filled in:
 - Mail **tax-due** returns to: Oregon Department of Revenue, PO Box 14720, Salem OR 97309-0463.
 - Mail **refund and no-tax-due** returns to: Oregon Department of Revenue, PO Box 14710, Salem OR 97309-0460.

Amended statement. Complete this section only if you're amending your 2020 return or filing with a new SSN.

If filing an amended return, use this space to explain what you're changing. Include the return line numbers and the reason for each change. If your filing status has changed, explain why. Include all supporting forms and schedules when you file your amended return, even if you haven't changed anything on them.

If filing with a new SSN, enter your former identification number.

2020 Form OR-40-P

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Oregon Department of Revenue



Office use only

Oregon Individual Income Tax Return for Part-year Residents

Submit original form—do not submit photocopy

Fiscal year ending: / /

Space for 2-D barcode—do not write in box below

Oregon resident: From: / / To: / /

- Amended return. If amending for an NOL, tax year the NOL was generated:
Calculated using "as if" federal return.
Short-year tax election. Federal disaster relief.
Extension filed. Federal Form 8886.
Form OR-24. Military. Employment exception.

First name, Initial, Last name, Social Security no. (SSN), Deceased, First time using this SSN, Applied for ITIN

Spouse's first name, Initial, Spouse's last name, Spouse's SSN, Deceased, First time using this SSN, Applied for ITIN

Current mailing address, Date of birth (mm/dd/yyyy), Spouse's date of birth, City, State, ZIP code, Country, Phone

- Filing status (check only one box)
1. Single.
2. Married filing jointly.
3. Married filing separately (enter spouse's information above).
4. Head of household (with qualifying dependent).
5. Qualifying widow(er) with dependent child.

- Exemptions
6a. Credits for yourself: Regular, Severely disabled
6b. Credits for spouse: Regular, Severely disabled

Dependents. List your dependents in order from youngest to oldest. If more than four, check this box and include Schedule OR-ADD-DEP with your return.

Table with columns: First name, Last name, Code*, Dependent's SSN, Dependent's date of birth (mm/dd/yyyy), Check if child with qualifying disability

*Dependent relationship code (see instructions).
6c. Total number of dependents
6d. Total number of dependent children with a qualifying disability
6e. Total exemptions. Add 6a through 6d. Total.

2020 Form OR-40-P

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(Rev. 08-25-20 ver. 01)

Oregon Department of Revenue



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Name	SSN - -
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Note: Reprint page 1 if you make changes to this page.

Income

	Federal column (F)		Oregon column (S)
7. Wages, salaries, and other pay for work from federal Form 1040 or 1040-SR, line 1. Include all Forms W-2	7F. .00	7S.	.00
8. Interest income from Form 1040 or 1040-SR, line 2b	8F. .00	8S.	.00
9. Dividend income from Form 1040 or 1040-SR, line 3b	9F. .00	9S.	.00
10. State and local income tax refunds from federal Schedule 1, line 1	10F. .00	10S.	.00
11. Alimony received from federal Schedule 1, line 2a	11F. .00	11S.	.00
12. Business income or loss from federal Schedule 1, line 3.....	12F. .00	12S.	.00
13. Capital gain or loss from Form 1040 or 1040-SR, line 7	13F. .00	13S.	.00
14. Other gains or losses from federal Schedule 1, line 4.....	14F. .00	14S.	.00
15. IRA distributions from Form 1040 or 1040-SR, line 4b	15F. .00	15S.	.00
16. Pensions and annuities from Form 1040 or 1040-SR, line 5b.....	16F. .00	16S.	.00
17. Schedule E income or loss from federal Schedule 1, line 5.....	17F. .00	17S.	.00
18. Farm income or loss from federal Schedule 1, line 6.....	18F. .00	18S.	.00
19. Social Security benefits from Form 1040 or 1040-SR, line 6b; and unemployment and other income from federal Schedule 1, lines 7 and 8.....	19F. .00	19S.	.00
20. Total income. Add lines 7 through 19.....	20F. .00	20S.	.00

Adjustments

21. IRA or SEP and SIMPLE contributions, from federal Schedule 1, lines 15 and 19	21F. .00	21S.	.00
22. Education deductions from federal Schedule 1, lines 10, 20 and 21	22F. .00	22S.	.00
23. Moving expenses from federal Schedule 1, line 13	23F. .00	23S.	.00
24. Deduction for self-employment tax from federal Schedule 1, line 14	24F. .00	24S.	.00
25. Self-employed health insurance deduction from federal Schedule 1, line 16	25F. .00	25S.	.00
26. Alimony paid from federal Schedule 1, line 18a.....	26F. .00	26S.	.00
27. Total adjustments from Schedule OR-ASC-NP, section 1.....	27F. .00	27S.	.00
28. Total adjustments. Add lines 21 through 27	28F. .00	28S.	.00
29. Income after adjustments. Line 20 minus line 28.....	29F. .00	29S.	.00

Additions

30. Total additions from Schedule OR-ASC-NP, section 2.....	30F. .00	30S.	.00
31. Income after additions. Add lines 29 and 30.....	31F. .00	31S.	.00

Subtractions

32. Social Security and tier 1 Railroad Retirement Board benefits included on line 19F	32F. .00		32S.	.00
33. Total subtractions from Schedule OR-ASC-NP, section 3.....	33F. .00	33S.	.00	
34. Income after subtractions. Line 31 minus lines 32 and 33.....	34F. .00	34S.	.00	
35. Oregon percentage (see instructions: not more than 100.0%) %			

2020 Form OR-40-P

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Oregon Department of Revenue



Name SSN

Note: Reprint page 1 if you make changes to this page.

Deductions and modifications

36. Amount from line 34F
37. Oregon itemized deductions. Enter your Oregon itemized deductions from Schedule OR-A, line 23.
38. Standard deduction. Enter your standard deduction (see instructions).
39. Enter the larger of line 37 or 38
40. 2020 federal tax liability. See instructions for the correct amount: \$0-\$6,950
41. Total modifications from Schedule OR-ASC-NP, section 4
42. Add lines 39, 40, and 41
43. Taxable income. Line 36 minus line 42.

You were: 38a. 65 or older 38b. Blind Your spouse was: 38c. 65 or older 38d. Blind

Oregon tax

44. Tax. Check the appropriate box if you're using an alternative method to calculate your tax (see instructions).
44a. Schedule OR-FIA-40-P 44b. Worksheet FCG 44c. Schedule OR-PTE-PY
45. Oregon income tax. Line 44 multiplied by the Oregon percentage from line 35 (see instructions)
46. Interest on certain installment sales
47. Total tax before credits. Add lines 45 and 46

Standard and carryforward credits

48. Exemption credit (see instructions)
49. Total standard credits from Schedule OR-ASC-NP, section 5
50. Total standard credits. Add lines 48 and 49
51. Tax minus standard credits. Line 47 minus line 50. If line 50 is more than line 47, enter 0
52. Total carryforward credits claimed this year from Schedule OR-ASC-NP, section 6. Line 52 can't be more than line 51 (see Schedules OR-ASC and OR-ASC-NP Instructions)
53. Tax after standard and carryforward credits. Line 51 minus line 52.

Payments and refundable credits

54. Oregon income tax withheld. Include a copy of Forms W-2 and 1099
55. Amount applied from your prior year's tax refund
56. Estimated tax payments for 2020. Include all payments you made prior to the filing date of this return, including real estate transactions. Do not include the amount you already reported on line 55
57. Tax payments from a pass-through entity
58. Earned income credit (see instructions)
59. Reserved
60. Total refundable credits from Schedule OR-ASC-NP, section 7
61. Total payments and refundable credits. Add lines 54 through 60.

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(Rev. 08-25-20 ver. 01)

Oregon Department of Revenue



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Name _____ SSN _____

Note: Reprint page 1 if you make changes to this page.

Tax to pay or refund

Table with 2 columns: Description (lines 62-65) and Amount (all .00)

Exception number from Form OR-10, line 1: 65a. [] Check box if you annualized: 65b. []

Table with 2 columns: Description (lines 66-73) and Amount (all .00)

Direct deposit

74. For direct deposit of your refund, see instructions. Check the box if the final deposit destination is outside the United States: []

Type of account: [] Checking or [] Savings

Routing number: []

Account number: []



2020 Form OR-40-N

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Oregon Department of Revenue



Office use only

Oregon Individual Income Tax Return for Nonresidents

Submit original form—do not submit photocopy

Fiscal year ending: / /

Space for 2-D barcode—do not write in box below

- Amended return. If amending for an NOL, tax year the NOL was generated:
Calculated using "as if" federal return.
Short-year tax election. Federal disaster relief.
Extension filed. Federal Form 8886.
Form OR-24. Military. Employment exception.

First name, Initial, Last name, Social Security no. (SSN), Deceased, First time using this SSN, Applied for ITIN
Spouse's first name, Initial, Spouse's last name, Spouse's SSN, Deceased, First time using this SSN, Applied for ITIN
Current mailing address, Date of birth (mm/dd/yyyy), Spouse's date of birth
City, State, ZIP code, Country, Phone

Filing status (check only one box)

- 1. Single.
2. Married filing jointly.
3. Married filing separately (enter spouse's information above).
4. Head of household (with qualifying dependent).
5. Qualifying widow(er) with dependent child.

Exemptions

- 6a. Credits for yourself: Regular, Severely disabled Total
6b. Credits for spouse: Regular, Severely disabled Total
Check box if someone else can claim you as a dependent.
Check box if someone else can claim your spouse as a dependent.

Dependents. List your dependents in order from youngest to oldest. If more than four, check this box and include Schedule OR-ADD-DEP with your return.

Table with columns: First name, Last name, Code*, Dependent's SSN, Dependent's date of birth (mm/dd/yyyy), Check if child with qualifying disability

*Dependent relationship code (see instructions).

6c. Total number of dependents 6c.
6d. Total number of dependent children with a qualifying disability (see instructions) 6d.
6e. Total exemptions. Add 6a through 6d Total. 6e.

2020 Form OR-40-N

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Oregon Department of Revenue



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Name	SSN - -
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Note: Reprint page 1 if you make changes to this page.

Income

	Federal column (F)		Oregon column (S)
7. Wages, salaries, and other pay for work from federal Form 1040 or 1040-SR, line 1. Include all Forms W-2 7F.	.00	7S.	.00
8. Interest income from Form 1040 or 1040-SR, line 2b 8F.	.00	8S.	.00
9. Dividend income from Form 1040 or 1040-SR, line 3b 9F.	.00	9S.	.00
10. State and local income tax refunds from federal Schedule 1, line 1 10F.	.00	10S.	.00
11. Alimony received from federal Schedule 1, line 2a 11F.	.00	11S.	.00
12. Business income or loss from federal Schedule 1, line 3..... 12F.	.00	12S.	.00
13. Capital gain or loss from Form 1040 or 1040-SR, line 7 13F.	.00	13S.	.00
14. Other gains or losses from federal Schedule 1, line 4..... 14F.	.00	14S.	.00
15. IRA distributions from Form 1040 or 1040-SR, line 4b 15F.	.00	15S.	.00
16. Pensions and annuities from Form 1040 or 1040-SR, line 5b..... 16F.	.00	16S.	.00
17. Schedule E income or loss from federal Schedule 1, line 5 17F.	.00	17S.	.00
18. Farm income or loss from federal Schedule 1, line 6 18F.	.00	18S.	.00
19. Social Security benefits from Form 1040 or 1040-SR, line 6b; and unemployment and other income from federal Schedule 1, lines 7 and 8..... 19F.	.00	19S.	.00
20. Total income. Add lines 7 through 19..... 20F.	.00	20S.	.00

Adjustments

21. IRA or SEP and SIMPLE contributions, from federal Schedule 1, lines 15 and 19 21F.	.00	21S.	.00
22. Education deductions from federal Schedule 1, lines 10, 20, and 21 22F.	.00	22S.	.00
23. Moving expenses from federal Schedule 1, line 13 23F.	.00	23S.	.00
24. Deduction for self-employment tax from federal Schedule 1, line 14 24F.	.00	24S.	.00
25. Self-employed health insurance deduction from federal Schedule 1, line 16 25F.	.00	25S.	.00
26. Alimony paid from federal Schedule 1, line 18a 26F.	.00	26S.	.00
27. Total adjustments from Schedule OR-ASC-NP, section 1 27F.	.00	27S.	.00
28. Total adjustments. Add lines 21 through 27 28F.	.00	28S.	.00
29. Income after adjustments. Line 20 minus line 28..... 29F.	.00	29S.	.00

Additions

30. Total additions from Schedule OR-ASC-NP, section 2..... 30F.	.00	30S.	.00
31. Income after additions. Add lines 29 and 30..... 31F.	.00	31S.	.00

Subtractions

32. Social Security and tier 1 Railroad Retirement Board benefits included on line 19F 32F.	.00		
33. Total subtractions from Schedule OR-ASC-NP, section 3..... 33F.	.00	33S.	.00
34. Income after subtractions. Line 31 minus lines 32 and 33..... 34F.	.00	34S.	.00
35. Oregon percentage (see instructions; not more than 100.0%) 35.	.		%

2020 Form OR-40-N



Name SSN

Note: Reprint page 1 if you make changes to this page.

Deductions and modifications

36. Amount from line 34S... 36. .00
37. Oregon itemized deductions... 37. .00
38. Standard deduction... 38. .00
39. Enter the larger of line 37 or 38... 39. .00
40. 2020 federal tax liability... 40. .00
41. Total modifications from Schedule OR-ASC-NP... 41. .00
42. Deductions and modifications multiplied by the Oregon percentage... 42. .00
43. Charitable art donation... 43. .00
44. Total deductions and modifications... 44. .00
45. Oregon taxable income... 45. .00

You were: 38a. 65 or older 38b. Blind Your spouse was: 38c. 65 or older 38d. Blind

Oregon tax

46. Tax. Check the appropriate box if you're using an alternative method to calculate your tax... 46. .00
46a. Schedule OR-FIA-40-N 46b. Worksheet FCG 46c. Schedule OR-PTE-NR
47. Interest on certain installment sales... 47. .00
48. Total tax before credits... 48. .00

Standard and carryforward credits

49. Exemption credit... 49. .00
50. Total standard credits from Schedule OR-ASC-NP... 50. .00
51. Total standard credits... 51. .00
52. Tax minus standard credits... 52. .00
53. Total carryforward credits... 53. .00
54. Tax after standard and carryforward credits... 54. .00

Payments and refundable credits

55. Oregon income tax withheld... 55. .00
56. Amount applied from your prior year's tax refund... 56. .00
57. Estimated tax payments for 2020... 57. .00
58. Tax payments from a pass-through entity... 58. .00
59. Earned income credit... 59. .00
60. Reserved
61. Total refundable credits from Schedule OR-ASC-NP... 61. .00
62. Total payments and refundable credits... 62. .00

2020 Form OR-40-N



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Oregon Department of Revenue

Name _____ SSN _____

Note: Reprint page 1 if you make changes to this page.

Tax to pay or refund

Table with 2 columns: Description (lines 63-66) and Amount (all .00)

Exception number from Form OR-10, line 1: 66a. [] Check box if you annualized: 66b. []

Table with 2 columns: Description (lines 67-74) and Amount (all .00)

Direct deposit

75. For direct deposit of your refund, see instructions. Check the box if the final deposit destination is outside the United States: []

Type of account: [] Checking or [] Savings

Routing number: []

Account number: []

Reserved

2020 Schedule OR-ASC

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(Rev. 08-13-20 ver. 01)

Oregon Department of Revenue



Office use only

Oregon Adjustments for Form OR-40 Filers

Submit original form—do not submit photocopy.

First name	Initial	Last name	Social Security number (SSN) — —
Spouse's first name	Initial	Spouse's last name	Spouse's SSN — —

Use Schedule OR-ASC to claim any of the following that aren't included on Form OR-40:

- Additions.
- Subtractions.
- Standard credits.
- Carryforward credits.
- Refundable credits.

Identify the code you're claiming and enter the information requested in the corresponding section. Enter the total from each section on the line indicated for Form OR-40.

For more information, refer to the instructions, Publication OR-CODES, or Publication OR-17.

Section 1: Additions (codes 100–199)

Code	Amount
1a.	.00
1b.	.00
1c.	.00
1d.	.00
1e.	.00
1f.	.00
1g.	.00
1h.	.00
1i.	.00
1j.	.00
	.00

Enter total on Form OR-40, line 8

Section 2: Subtractions (codes 300–399)

Code	Amount
2a.	.00
2b.	.00
2c.	.00
2d.	.00
2e.	.00
2f.	.00
2g.	.00
2h.	.00
2i.	.00
2j.	.00
	.00

Enter total on Form OR-40, line 13

Section 3: Standard credits (codes 800–834)

Code	Amount	State abbreviation (if claiming code 802 or 815)	
3a.	.00	3c.	
3b.	.00	3d.	
3c.	.00	3e.	
3d.	.00	3f.	
3e.	.00	3g.	
3f.	.00	3h.	
3g.	.00	3i.	
3h.	.00	3j.	
3i.	.00	3k.	
3j.	.00	3l.	
3k.	.00	3m.	
3l.	.00		
3m.	.00		
	.00		

Enter total on Form OR-40, line 25

Section 4: Carryforward credits (codes 835–889)

Code	Amount from prior year	Amount awarded this year	Total used this year		
4a.	.00	4c.	.00	4d.	.00
4b.	.00	4d.	.00	4e.	.00
4c.	.00	4e.	.00	4f.	.00
4d.	.00	4f.	.00	4g.	.00
4e.	.00	4g.	.00	4h.	.00
4f.	.00	4h.	.00	4i.	.00
4g.	.00	4i.	.00	4j.	.00
4h.	.00	4k.	.00	4k.	.00
4i.	.00	4l.	.00	4l.	.00
4j.	.00	4m.	.00	4m.	.00
4k.	.00	4n.	.00	4n.	.00
4l.	.00	4o.	.00	4o.	.00
4m.	.00	4p.	.00	4p.	.00
4n.	.00	4q.	.00	4q.	.00
4o.	.00			4r.	.00
4p.	.00				.00
4q.	.00				.00
					.00

Enter total on Form OR-40, line 28

Section 5: Refundable credits (codes 890–899)

Code	Amount
5a.	.00
5b.	.00
5c.	.00
5d.	.00
5e.	.00
5f.	.00
	.00

Enter total on Form OR-40, line 35

— You must include this schedule with your Oregon income tax return —