

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.

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

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

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

Table for Dependents 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 and deduction table with rows 1-15. Includes sections for Attach Sch. B if required, Standard Deduction for, and Taxable income calculation.

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	Nonrefundable child tax credit or credit for other dependents from Schedule 8812	19
20	Amount from Schedule 3, line 8	20
21	Add lines 19 and 20	21
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 21	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	2021 estimated tax payments and amount applied from 2020 return	26
27a	Earned income credit (EIC)	27a
	Check here if you were born after January 1, 1998, and before January 2, 2004, and you satisfy all the other requirements for taxpayers who are at least age 18, to claim the EIC. See instructions <input type="checkbox"/>	
b	Nontaxable combat pay election	27b
c	Prior year (2019) earned income	27c
28	Refundable child tax credit or additional child tax credit from Schedule 8812	28
29	American opportunity credit from Form 8863, line 8	29
30	Recovery rebate credit. See instructions	30
31	Amount from Schedule 3, line 15	31
32	Add lines 27a and 28 through 31. These are your total other payments and refundable credits	32
33	Add lines 25d, 26, and 32. These are your total payments	33
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
Direct deposit? See instructions.	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 2022 estimated tax	36
Amount You Owe	37 Amount you owe . Subtract line 33 from line 24. For details on how to pay, see instructions	37
	38 Estimated tax penalty (see instructions)	38

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

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				

**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

2021
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:			
a	Net operating loss	8a ()		
b	Gambling income	8b		
c	Cancellation of debt	8c		
d	Foreign earned income exclusion from Form 2555	8d ()		
e	Taxable Health Savings Account distribution	8e		
f	Alaska Permanent Fund dividends	8f		
g	Jury duty pay	8g		
h	Prizes and awards	8h		
i	Activity not engaged in for profit income	8i		
j	Stock options	8j		
k	Income from the rental of personal property if you engaged in the rental for profit but were not in the business of renting such property	8k		
l	Olympic and Paralympic medals and USOC prize money (see instructions)	8l		
m	Section 951(a) inclusion (see instructions)	8m		
n	Section 951A(a) inclusion (see instructions)	8n		
o	Section 461(l) excess business loss adjustment	8o		
p	Taxable distributions from an ABLE account (see instructions)	8p		
z	Other income. List type and amount ▶ _____	8z		
9	Total other income. Add lines 8a through 8z		9	
10	Combine lines 1 through 7 and 9. Enter here and on Form 1040, 1040-SR, or 1040-NR, line 8		10	

Part II Adjustments to Income

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

**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

2021
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	Social security and Medicare tax on unreported tip income. Attach Form 4137	5	
6	Uncollected social security and Medicare tax on wages. Attach Form 8919	6	
7	Total additional social security and Medicare tax. Add lines 5 and 6	7	
8	Additional tax on IRAs or other tax-favored accounts. Attach Form 5329 if required	8	
9	Household employment taxes. Attach Schedule H	9	
10	Repayment of first-time homebuyer credit. Attach Form 5405 if required	10	
11	Additional Medicare Tax. Attach Form 8959	11	
12	Net investment income tax. Attach Form 8960	12	
13	Uncollected social security and Medicare or RRTA tax on tips or group-term life insurance from Form W-2, box 12	13	
14	Interest on tax due on installment income from the sale of certain residential lots and timeshares	14	
15	Interest on the deferred tax on gain from certain installment sales with a sales price over \$150,000	15	
16	Recapture of low-income housing credit. Attach Form 8611	16	

(continued on page 2)

Part II Other Taxes *(continued)*

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

**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

2021
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 from Form 2441, line 11. 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 nonrefundable credits:		
a	General business credit. Attach Form 3800	6a	
b	Credit for prior year minimum tax. Attach Form 8801	6b	
c	Adoption credit. Attach Form 8839	6c	
d	Credit for the elderly or disabled. Attach Schedule R	6d	
e	Alternative motor vehicle credit. Attach Form 8910	6e	
f	Qualified plug-in motor vehicle credit. Attach Form 8936	6f	
g	Mortgage interest credit. Attach Form 8396	6g	
h	District of Columbia first-time homebuyer credit. Attach Form 8859	6h	
i	Qualified electric vehicle credit. Attach Form 8834	6i	
j	Alternative fuel vehicle refueling property credit. Attach Form 8911	6j	
k	Credit to holders of tax credit bonds. Attach Form 8912	6k	
l	Amount on Form 8978, line 14. See instructions	6l	
z	Other nonrefundable credits. List type and amount ▶ _____	6z	
7	Total other nonrefundable credits. Add lines 6a through 6z		7
8	Add lines 1 through 5 and 7. Enter here and on Form 1040, 1040-SR, or 1040-NR, line 20		8

(continued on page 2)

Part II Other Payments and Refundable Credits

9	Net premium tax credit. Attach Form 8962		9	
10	Amount paid with request for extension to file (see instructions)		10	
11	Excess social security and tier 1 RRTA tax withheld		11	
12	Credit for federal tax on fuels. Attach Form 4136		12	
13	Other payments or refundable credits:			
a	Form 2439	13a		
b	Qualified sick and family leave credits from Schedule(s) H and Form(s) 7202 for leave taken before April 1, 2021	13b		
c	Health coverage tax credit from Form 8885	13c		
d	Credit for repayment of amounts included in income from earlier years	13d		
e	Reserved for future use	13e		
f	Deferred amount of net 965 tax liability (see instructions)	13f		
g	Credit for child and dependent care expenses from Form 2441, line 10. Attach Form 2441	13g		
h	Qualified sick and family leave credits from Schedule(s) H and Form(s) 7202 for leave taken after March 31, 2021	13h		
z	Other payments or refundable credits. List type and amount ► _____	13z		
14	Total other payments or refundable credits. Add lines 13a through 13z		14	
15	Add lines 9 through 12 and 14. Enter here and on Form 1040, 1040-SR, or 1040-NR, line 31		15	

**SCHEDULE A
(Form 1040)**

Department of the Treasury
Internal Revenue Service (99)

Itemized Deductions

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

▶ Attach to Form 1040 or 1040-SR.

OMB No. 1545-0074

2021

Attachment
Sequence No. **07**

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 <input type="text" value="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.		
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 <input type="checkbox"/>	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	
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		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"/>		
a	Home mortgage interest and points reported to you on Form 1098. See instructions if limited	8a	
b	Home mortgage interest not reported to you on Form 1098. See instructions if limited. If paid to the person from whom you bought the home, see instructions and show that person's name, identifying no., and address ▶ _____	8b	
c	Points not reported to you on Form 1098. See instructions for special rules	8c	
d	Mortgage insurance premiums (see instructions)	8d	
e	Add lines 8a through 8d	8e	
9	Investment interest. Attach Form 4952 if required. See instructions	9	
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	11	
12	Other than by cash or check. If you made any gift of \$250 or more, see instructions. You must attach Form 8283 if over \$500.	12	
13	Carryover from prior year	13	
14	Add lines 11 through 13		14

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 12a		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

2021
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 Form 1040, 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 Form 1040, 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 2021, did you have a financial interest in or signature authority over a financial account (such as a bank account, securities account, or brokerage account) located in a foreign country? See instructions

If "Yes," are you required to file FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR), to report that financial interest or signature authority? See FinCEN Form 114 and its instructions for filing requirements and exceptions to those requirements

b If you are required to file FinCEN Form 114, enter the name of the foreign country where the financial account is located ►

8 During 2021, did you receive a distribution from, or were you the grantor of, or transferor to, a foreign trust? If "Yes," you may have to file Form 3520. See instructions

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

**SCHEDULE C
(Form 1040)**

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

OMB No. 1545-0074

2021

Attachment
Sequence No. **09**

Department of the Treasury
Internal Revenue Service (99)

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

▶ Attach to Form 1040, 1040-SR, 1040-NR, or 1041; partnerships must generally file Form 1065.

<p>Name of proprietor</p>	<p>Social security number (SSN)</p>										
<p>A Principal business or profession, including product or service (see instructions)</p>	<p>B Enter code from instructions</p> <table border="1" style="width:100%; height: 20px;"> <tr> <td style="width:10%;"></td> <td style="width:10%;"></td> <td style="width:10%;"></td> <td style="width:10%;"></td> <td style="width:10%;"></td> <td style="width:10%;"></td> <td style="width:10%;"></td> <td style="width:10%;"></td> <td style="width:10%;"></td> <td style="width:10%;"></td> </tr> </table>										
<p>C Business name. If no separate business name, leave blank.</p>	<p>D Employer ID number (EIN) (see instr.)</p> <table border="1" style="width:100%; height: 20px;"> <tr> <td style="width:10%;"></td> <td style="width:10%;"></td> <td style="width:10%;"></td> <td style="width:10%;"></td> <td style="width:10%;"></td> <td style="width:10%;"></td> <td style="width:10%;"></td> <td style="width:10%;"></td> <td style="width:10%;"></td> <td style="width:10%;"></td> </tr> </table>										
<p>E Business address (including suite or room no.) ▶ City, town or post office, state, and ZIP code</p>											
<p>F Accounting method: (1) <input type="checkbox"/> Cash (2) <input type="checkbox"/> Accrual (3) <input type="checkbox"/> Other (specify) ▶</p>											
<p>G Did you "materially participate" in the operation of this business during 2021? If "No," see instructions for limit on losses . . . <input type="checkbox"/> Yes <input type="checkbox"/> No</p>											
<p>H If you started or acquired this business during 2021, check here . . . <input type="checkbox"/></p>											
<p>I Did you make any payments in 2021 that would require you to file Form(s) 1099? See instructions . . . <input type="checkbox"/> Yes <input type="checkbox"/> No</p>											
<p>J If "Yes," did you or will you file required Form(s) 1099? . . . <input type="checkbox"/> Yes <input type="checkbox"/> No</p>											

Part I Income

<p>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"/></p>	1	
<p>2 Returns and allowances</p>	2	
<p>3 Subtract line 2 from line 1</p>	3	
<p>4 Cost of goods sold (from line 42)</p>	4	
<p>5 Gross profit. Subtract line 4 from line 3</p>	5	
<p>6 Other income, including federal and state gasoline or fuel tax credit or refund (see instructions)</p>	6	
<p>7 Gross income. Add lines 5 and 6</p>	7	

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

<p>8 Advertising</p>	8		
<p>9 Car and truck expenses (see instructions)</p>	9		
<p>10 Commissions and fees</p>	10		
<p>11 Contract labor (see instructions)</p>	11		
<p>12 Depletion</p>	12		
<p>13 Depreciation and section 179 expense deduction (not included in Part III) (see instructions)</p>	13		
<p>14 Employee benefit programs (other than on line 19)</p>	14		
<p>15 Insurance (other than health)</p>	15		
<p>16 Interest (see instructions):</p>			
<p>a Mortgage (paid to banks, etc.)</p>	16a		
<p>b Other</p>	16b		
<p>17 Legal and professional services</p>	17		
<p>18 Office expense (see instructions)</p>	18		
<p>19 Pension and profit-sharing plans</p>	19		
<p>20 Rent or lease (see instructions):</p>			
<p>a Vehicles, machinery, and equipment</p>	20a		
<p>b Other business property</p>	20b		
<p>21 Repairs and maintenance</p>	21		
<p>22 Supplies (not included in Part III)</p>	22		
<p>23 Taxes and licenses</p>	23		
<p>24 Travel and meals:</p>			
<p>a Travel</p>	24a		
<p>b Deductible meals (see instructions)</p>	24b		
<p>25 Utilities</p>	25		
<p>26 Wages (less employment credits)</p>	26		
<p>27a Other expenses (from line 48)</p>	27a		
<p>b Reserved for future use</p>	27b		
<p>28 Total expenses before expenses for business use of home. Add lines 8 through 27a</p>	28		
<p>29 Tentative profit or (loss). Subtract line 28 from line 7</p>	29		
<p>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</p>	30		
<p>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.</p>	31		
<p>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.</p>			
			<p>32a <input type="checkbox"/> All investment is at risk. 32b <input type="checkbox"/> Some investment is not at risk.</p>

Part III Cost of Goods Sold (see instructions)

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

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

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

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

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

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

45 Was your vehicle available for personal use during off-duty hours? **Yes** **No**

46 Do you (or your spouse) have another vehicle available for personal use?. **Yes** **No**

47a Do you have evidence to support your deduction? **Yes** **No**
b If "Yes," is the evidence written? **Yes** **No**

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

48 Total other expenses. Enter here and on line 27a	48	

SCHEDULE D
(Form 1040)

Capital Gains and Losses

OMB No. 1545-0074

2021

Attachment
Sequence No. **12**

Department of the Treasury
Internal Revenue Service (99)

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

Name(s) shown on return

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.)

2021

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 2021 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

2021
Attachment
Sequence No. **17**

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.

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 2021 **7** 142,800

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

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

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

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

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

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 15** **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 \$8,820, **or (b)** your net farm profits² were less than \$6,367.

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

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

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

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

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

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

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

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

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

**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 2021. Add the amounts from line 1, column (c)	2		
3	Total cash and charge tips you reported to your employer(s) in 2021. 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	142,800	
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 2021, the maximum wages and tips subject to social security tax increases to \$142,800. 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 (RRTA) compensation, and self-employment income over a threshold amount based on your filing status. Use Form 8959, Additional Medicare Tax, to figure this tax. See the Instructions for Form 8959 for more information on the Additional Medicare Tax.

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 Information, 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 2021, 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 2021 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 2021 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, 2022, is a Sunday, you must report your tips received in June 2022 by July 11, 2022.

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 13, 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 2021, 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 (2021) 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 2020 that you reported to your employer after December 31, 2020, but by January 11, 2021, are considered income in 2021 and should be included on your 2021 Form W-2 and reported on Form 4137, line 1. Report these tips in column (d).
- Tips you received in December 2021 that you reported to your employer after December 31, 2021, but by January 10, 2022, are considered income in 2022. Don't include these tips on line 1 for 2021. Instead, report these tips on line 1, column (d), on your 2022 Form 4137.
- Tips you didn't report to your employer on time. Report these tips in column (d). For example, tips you received in December 2021 that you reported to your employer after January 10, 2022, are considered income in 2021 because you didn't report them to your employer on time.
- 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.
- 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 \$142,800, which is the amount subject to the 6.2% rate for 2021.

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 8,760	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 2022

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

2021 Form OR-40
Oregon Individual Income Tax Return for Full-year Residents

Oregon Department of Revenue

Page 1 of 8 • Use UPPERCASE letters. • Use blue or black ink. • Print actual size (100%). • Don't submit photocopies or use staples.

Fiscal year ending date (MM/DD/YYYY)

/ /

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

Amended return.

If amending for an NOL, tax year the NOL was generated:

NOL tax year (YYYY)

Extension filed

Form OR-24

Federal Form 8379

Calculated with "as if" federal return

Federal Form 8886

Short-year tax election

Disaster relief

First name

Initial

Date of birth (MM/DD/YYYY)

/ /

Last name

Social Security number (SSN)

- -

First time using this SSN (see instructions)

Applied for ITIN

Deceased

Spouse's first name

Initial

Spouse's date of birth (MM/DD/YYYY)

/ /

Spouse's last name

Spouse's Social Security number (SSN)

- -

First time using this SSN (see instructions)

Applied for ITIN

Deceased

Current address

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



Page 2 of 8 • Use UPPERCASE letters. • Use blue or black ink. • Print actual size (100%). • Don't submit photocopies or use staples.

Last name

Social Security number (SSN)

[Grid for last name]

[Grid for Social Security number]

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

Exemptions

6a. Credits for yourself..... 6a.

[Grid for 6a]

Check boxes that apply: [] Regular [] Severely disabled [] Someone else can claim you as a dependent.

6b. Credits for your spouse 6b.

[Grid for 6b]

Check boxes that apply: [] Regular [] Severely disabled [] Someone else can claim you as a dependent.

Dependents.

List your dependents in order from youngest to oldest. [] If more than three, check this box and include Schedule OR-ADD-DEP.

Dependent 1: First name, Initial, Dependent 1: Last name

Dependent 1: Date of birth (MM/DD/YYYY), Dependent 1: Social Security number (SSN), Code *, [] Dependent 1: Check if child has a qualifying disability

Dependent 2: First name, Initial, Dependent 2: Last name

Dependent 2: Date of birth (MM/DD/YYYY), Dependent 2: Social Security number (SSN), Code *, [] Dependent 2: Check if child has a qualifying disability

Dependent 3: First name, Initial, Dependent 3: Last name

Dependent 3: Date of birth (MM/DD/YYYY), Dependent 3: Social Security number (SSN), Code *, [] Dependent 3: Check if child has a qualifying disability

*Dependent relationship code (see instructions).

6c. Total number of dependents 6c.

[Grid for 6c]

6d. Total number of dependent children with a qualifying disability (see instructions)..... 6d.

[Grid for 6d]

6e. Total exemptions. Add 6a through 6d..... Total 6e.

[Grid for 6e]



Page 3 of 8 • Use UPPERCASE letters. • Use blue or black ink. • Print actual size (100%). • Don't submit photocopies or use staples.

Last name

Social Security number (SSN)

Grid for last name input

Grid for Social Security number input

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

Taxable income

- 7. Federal adjusted gross income from federal Form 1040, 1040-SR, and 1040-NR, line 11; or 1040-X, line 1C (see instructions)..... 7.
8. Total additions from Schedule OR-ASC, Section A 8.
9. Income after additions. Add lines 7 and 8 9.

Subtractions

- 10. 2021 federal tax liability (see instructions)..... 10.
11. Social Security amount on federal Form 1040 or 1040-SR, line 6b 11.
12. Oregon income tax refund included in federal income..... 12.
13. Total subtractions from Schedule OR-ASC, Section B 13.
14. Total subtractions. Add lines 10 through 13..... 14.
15. Income after subtractions. Line 9 minus line 14 15.

Deductions

- 16. Oregon itemized deductions. Enter your Oregon itemized deductions from Schedule OR-A, line 23. If you are not itemizing your deductions, enter 0 16.
17. Standard deduction. Enter your standard deduction (see instructions) 17.
You were: 17a. [] 65 or older 17b. [] Blind Your spouse was: 17c. [] 65 or older 17d. [] Blind
18. Enter the larger of line 16 or 17..... 18.
19. Oregon taxable income. Line 15 minus line 18. If line 18 is more than line 15, enter 0 19.

Page 4 of 8 • Use UPPERCASE letters. • Use blue or black ink. • Print actual size (100%). • Don't submit photocopies or use staples.

Last name

Social Security number (SSN)

Grid for last name input

Grid for Social Security number input

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

Oregon tax

20. Tax (see instructions) 20. [] [] [] , [] [] [] , [] [] [] . 0 0

Check the appropriate box if you're using an alternative method to calculate your tax:

20a. [] Schedule OR-FIA-40 20b. [] Worksheet FCG 20c. [] Schedule OR-PTE-FY

21. Interest on certain installment sales 21. [] [] [] , [] [] [] , [] [] [] . 0 0

22. Total tax before credits. Add lines 20 and 21 22. [] [] [] , [] [] [] , [] [] [] . 0 0

Standard and carryforward credits

23. Exemption credit. If the amount on line 7 is \$100,000 or less, multiply your total exemptions on line 6e by \$213. Otherwise, see instructions 23. [] [] [] , [] [] [] , [] [] [] . 0 0

24. Political contribution credit. See limits in instructions 24. [] [] [] , [] [] [] , [] [] [] . 0 0

25. Total standard credits from Schedule OR-ASC, Section C 25. [] [] [] , [] [] [] , [] [] [] . 0 0

26. Total standard credits. Add lines 23 through 25 26. [] [] [] , [] [] [] , [] [] [] . 0 0

27. Tax minus standard credits. Line 22 minus line 26. If line 26 is more than line 22, enter 0 27. [] [] [] , [] [] [] , [] [] [] . 0 0

28. Total carryforward credits claimed this year from Schedule OR-ASC, Section D. Line 28 can't be more than line 27 (see Schedule OR-ASC instructions) 28. [] [] [] , [] [] [] , [] [] [] . 0 0

29. Tax after standard and carryforward credits. Line 27 minus line 28 29. [] [] [] , [] [] [] , [] [] [] . 0 0

30. Total credit recaptures claimed this year from Schedule OR-ASC, Section E 30. [] [] [] , [] [] [] , [] [] [] . 0 0

31. Tax after credit recaptures. Line 29 plus line 30 31. [] [] [] , [] [] [] , [] [] [] . 0 0



2021 Form OR-40

Oregon Individual Income Tax Return for Full-year Residents

Oregon Department of Revenue

Page 5 of 8 • Use UPPERCASE letters. • Use blue or black ink. • Print actual size (100%). • Don't submit photocopies or use staples.

Last name

Social Security number (SSN)

--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--

				-			-				
--	--	--	--	---	--	--	---	--	--	--	--

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

Payments and refundable credits

32. Oregon income tax withheld. Include a copy of your Forms W-2 and 1099	32.	<input type="text"/>	,	<input type="text"/>	,	<input type="text"/>	.	<input type="text"/>	<input type="text"/>
33. Amount applied from your prior year's tax refund.....	33.	<input type="text"/>	,	<input type="text"/>	,	<input type="text"/>	.	<input type="text"/>	<input type="text"/>
34. Estimated tax payments for 2021. Include all payments you made before filing this return (see instructions). Do not include the amount on line 33.....	34.	<input type="text"/>	,	<input type="text"/>	,	<input type="text"/>	.	<input type="text"/>	<input type="text"/>
35. Earned income credit (see instructions).....	35.	<input type="text"/>	,	<input type="text"/>	,	<input type="text"/>	.	<input type="text"/>	<input type="text"/>
36. Kicker (Oregon surplus credit). Enter your kicker credit amount (see instructions). If you elect to donate your kicker to the State School Fund, enter 0 and see line 53	36.	<input type="text"/>	,	<input type="text"/>	,	<input type="text"/>	.	<input type="text"/>	<input type="text"/>
37. Total refundable credits from Schedule OR-ASC, Section F	37.	<input type="text"/>	,	<input type="text"/>	,	<input type="text"/>	.	<input type="text"/>	<input type="text"/>
38. Total payments and refundable credits. Add lines 32 through 37.....	38.	<input type="text"/>	,	<input type="text"/>	,	<input type="text"/>	.	<input type="text"/>	<input type="text"/>

Tax to pay or refund

39. Overpayment of tax. If line 31 is less than line 38, you overpaid. Line 38 minus line 31	39.	<input type="text"/>	,	<input type="text"/>	,	<input type="text"/>	.	<input type="text"/>	<input type="text"/>
40. Net tax. If line 31 is more than line 38, you have tax to pay. Line 31 minus line 38	40.	<input type="text"/>	,	<input type="text"/>	,	<input type="text"/>	.	<input type="text"/>	<input type="text"/>
41. Penalty and interest for filing or paying late (see instructions)	41.	<input type="text"/>	,	<input type="text"/>	,	<input type="text"/>	.	<input type="text"/>	<input type="text"/>
42. Interest on underpayment of estimated tax. Include Form OR-10	42.	<input type="text"/>	,	<input type="text"/>	,	<input type="text"/>	.	<input type="text"/>	<input type="text"/>
Exception number from Form OR-10, line 1 42a. <input type="text"/> Check box if you annualized: 42b. <input type="checkbox"/>									
43. Total penalty and interest due. Add lines 41 and 42	43.	<input type="text"/>	,	<input type="text"/>	,	<input type="text"/>	.	<input type="text"/>	<input type="text"/>

Page 6 of 8 • Use UPPERCASE letters. • Use blue or black ink. • Print actual size (100%). • Don't submit photocopies or use staples.

Last name

Social Security number (SSN)

Grid for last name input

Grid for Social Security number input

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

Tax to pay or refund (continued)

- 44. Net tax including penalty and interest. Line 40 plus line 43. This is the amount you owe. 44.
45. Overpayment less penalty and interest. Line 39 minus line 43. This is your refund. 45.
46. Estimated tax. Fill in the portion of line 45 you want applied to your open estimated tax account. 46.
47. Charitable checkoff donations from Schedule OR-DONATE, line 30. 47.
48. Political party \$3 checkoff. 48.
Party code: 48a. You 48b. Spouse
49. Oregon 529 college savings plan deposits from Schedule OR-529 (see instructions). 49.
50. Total. Add lines 46 through 49. Line 50 can't be more than your refund on line 45. 50.
51. Net refund. Line 45 minus line 50. This is your net refund. 51.

Direct deposit

52. 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

Account information:

Routing number

Account number

Grid for routing number input

Grid for account number input

Kicker donation

53. If you elect to donate your kicker to the State School Fund, check this box. 53a.

Complete the kicker worksheet, located in the instructions, and enter the amount here. This election is irrevocable. 53b.

Grid for kicker amount input



Page 7 of 8 • Use UPPERCASE letters. • Use blue or black ink. • Print actual size (100%). • Don't submit photocopies or use staples.

Last name

Social Security number (SSN)

[Grid for last name]

[Grid for Social Security number]

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

X [Signature line]

Date (MM/DD/YYYY)

[Grid for date]

Spouse's signature

X [Signature line]

Date (MM/DD/YYYY)

[Grid for date]

Signature of preparer other than taxpayer

X [Signature line]

Date (MM/DD/YYYY)

[Grid for date]

Phone

[Grid for phone number]

Preparer license number

[Grid for license number]

Preparer first name

[Grid for first name]

Initial

[Grid for initial]

Preparer last name

[Grid for last name]

Preparer address

[Grid for address]

City

[Grid for city]

State

[Grid for state]

ZIP code

[Grid for 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, or 1040-NR. We may adjust your return without it.

Pay the amount due (shown on line 44)

- Online: www.oregon.gov/dor.
• By mail: Payable to the Oregon Department of Revenue. Write "2021 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 Form OR-40-V payment voucher if you're mailing payment with your return.

Mail your return

- Non-2-D barcode. If the large 2-D barcode box on the first page of this form 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 large 2-D barcode box on the first page of this form 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.



Page 8 of 8 • Use UPPERCASE letters. • Use blue or black ink. • Print actual size (100%). • Don't submit photocopies or use staples.

Last name

Grid for last name input

Social Security number (SSN)

Grid for Social Security number input

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

Amended statement. Complete this Section only if you're amending your 2021 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.

Large empty rectangular area for providing details on amended statements or former SSNs.



2021 Form OR-40-N
Oregon Individual Income Tax Return for Nonresidents

Oregon Department of Revenue

Page 1 of 11 • Use UPPERCASE letters. • Use blue or black ink. • Print actual size (100%). • Don't submit photocopies or use staples.

Fiscal year ending date (MM/DD/YYYY)

/ /

Amended return.
If amending for an NOL, tax
year the NOL was generated:
NOL tax year (YYYY)

Calculated with "as if" federal return

Short-year tax election

- Extension filed
- Form OR-24
- Federal Form 8379
- Federal Form 8886
- Disaster relief
- Military
- Employment exception

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

First name

Initial

Date of birth (MM/DD/YYYY)

/ /

Last name

Social Security number (SSN)

- -

- First time using this SSN (see instructions)
- Applied for ITIN
- Deceased

Spouse's first name

Initial

Spouse's date of birth (MM/DD/YYYY)

/ /

Spouse's last name

Spouse's Social Security number (SSN)

- -

- First time using this SSN (see instructions)
- Applied for ITIN
- Deceased

Current address

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



Page 2 of 11 • Use UPPERCASE letters. • Use blue or black ink. • Print actual size (100%). • Don't submit photocopies or use staples.

Last name

Social Security number (SSN)

[Text input field for last name]

[SSN input field: [][][]-[][]-[][][][]]

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

Exemptions

6a. Credits for yourself..... 6a.

[][]

Check boxes that apply: Regular Severely disabled Someone else can claim you as a dependent.

6b. Credits for your spouse 6b.

[][]

Check boxes that apply: Regular Severely disabled Someone else can claim you as a dependent.

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

Dependent 1: First name [] Initial [] Dependent 1: Last name []

Dependent 1: Date of birth (MM/DD/YYYY) [][]/[][]/[][][][] Dependent 1: Social Security number (SSN) [][][]-[][]-[][][][] Code * [] Dependent 1: Check if child has a qualifying disability

Dependent 2: First name [] Initial [] Dependent 2: Last name []

Dependent 2: Date of birth (MM/DD/YYYY) [][]/[][]/[][][][] Dependent 2: Social Security number (SSN) [][][]-[][]-[][][][] Code * [] Dependent 2: Check if child has a qualifying disability

Dependent 3: First name [] Initial [] Dependent 3: Last name []

Dependent 3: Date of birth (MM/DD/YYYY) [][]/[][]/[][][][] Dependent 3: Social Security number (SSN) [][][]-[][]-[][][][] Code * [] Dependent 3: Check if child has a 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.

[][]

Page 3 of 11 • Use UPPERCASE letters. • Use blue or black ink. • Print actual size (100%). • Don't submit photocopies or use staples.

Last name

Social Security number (SSN)

[Last name input field]

[SSN input field: [][][]-[][]-[][][][]]

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. [][][] , [][][] , [][][] . 0 0

7S. [][][] , [][][] , [][][] . 0 0

8. Interest income from Form 1040 or 1040-SR, line 2b.

8F. [][][] , [][][] , [][][] . 0 0

8S. [][][] , [][][] , [][][] . 0 0

9. Dividend income from Form 1040 or 1040-SR, line 3b.

9F. [][][] , [][][] , [][][] . 0 0

9S. [][][] , [][][] , [][][] . 0 0

10. State and local income tax refunds from federal Schedule 1, line 1.

10F. [][][] , [][][] , [][][] . 0 0

10S. [][][] , [][][] , [][][] . 0 0

11. Alimony received from federal Schedule 1, line 2a.

11F. [][][] , [][][] , [][][] . 0 0

11S. [][][] , [][][] , [][][] . 0 0

12. Business income or loss from federal Schedule 1, line 3.

12F. [][][] , [][][] , [][][] . 0 0

12S. [][][] , [][][] , [][][] . 0 0

13. Capital gain or loss from Form 1040 or 1040-SR, line 7.

13F. [][][] , [][][] , [][][] . 0 0

13S. [][][] , [][][] , [][][] . 0 0

14. Other gains or losses from federal Schedule 1, line 4.

14F. [][][] , [][][] , [][][] . 0 0

14S. [][][] , [][][] , [][][] . 0 0

15. IRA distributions from Form 1040 or 1040-SR, line 4b.

15F. [][][] , [][][] , [][][] . 0 0

15S. [][][] , [][][] , [][][] . 0 0



Page 4 of 11 • Use UPPERCASE letters. • Use blue or black ink. • Print actual size (100%). • Don't submit photocopies or use staples.

Last name

Social Security number (SSN)

[Last name input field]

[SSN input field: [][][] - [][] - [][][][]]

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

Federal column (F)

Oregon column (S)

16. Pensions and annuities from Form 1040 or 1040-SR, line 5b.

16F. [][][] , [][][] , [][][] . 0 0

16S. [][][] , [][][] , [][][] . 0 0

17. Schedule E income or loss from federal Schedule 1, line 5.

17F. [][][] , [][][] , [][][] . 0 0

17S. [][][] , [][][] , [][][] . 0 0

18. Farm income or loss from federal Schedule 1, line 6.

18F. [][][] , [][][] , [][][] . 0 0

18S. [][][] , [][][] , [][][] . 0 0

19. Social Security benefits from Form 1040 or 1040-SR, line 6b; and unemployment and other income from federal Schedule 1, lines 7 and 9.

19F. [][][] , [][][] , [][][] . 0 0

19S. [][][] , [][][] , [][][] . 0 0

20. Total income. Add lines 7 through 19.

20F. [][][] , [][][] , [][][] . 0 0

20S. [][][] , [][][] , [][][] . 0 0

Adjustments

21. IRA or SEP and SIMPLE contributions, from federal Schedule 1, lines 16 and 20.

21F. [][][] , [][][] , [][][] . 0 0

21S. [][][] , [][][] , [][][] . 0 0

22. Education deductions from federal Schedule 1, lines 11 and 21.

22F. [][][] , [][][] , [][][] . 0 0

22S. [][][] , [][][] , [][][] . 0 0

23. Moving expenses from federal Schedule 1, line 14.

23F. [][][] , [][][] , [][][] . 0 0

23S. [][][] , [][][] , [][][] . 0 0



Page 5 of 11 • Use UPPERCASE letters. • Use blue or black ink. • Print actual size (100%). • Don't submit photocopies or use staples.

Last name

Social Security number (SSN)

[Last name input field]

[SSN input field]

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

Federal column (F)

Oregon column (S)

24. Deduction for self-employment tax from federal Schedule 1, line 15.

24F. [] [] [] , [] [] [] , [] [] [] . 0 0

24S. [] [] [] , [] [] [] , [] [] [] . 0 0

25. Self-employed health insurance deduction from federal Schedule 1, line 17.

25F. [] [] [] , [] [] [] , [] [] [] . 0 0

25S. [] [] [] , [] [] [] , [] [] [] . 0 0

26. Alimony paid from federal Schedule 1, line 19a.

26F. [] [] [] , [] [] [] , [] [] [] . 0 0

26S. [] [] [] , [] [] [] , [] [] [] . 0 0

27. Total adjustments from Schedule OR-ASC-NP, Section A.

27F. [] [] [] , [] [] [] , [] [] [] . 0 0

27S. [] [] [] , [] [] [] , [] [] [] . 0 0

28. Total adjustments. Add lines 21 through 27.

28F. [] [] [] , [] [] [] , [] [] [] . 0 0

28S. [] [] [] , [] [] [] , [] [] [] . 0 0

29. Income after adjustments. Line 20 minus line 28.

29F. [] [] [] , [] [] [] , [] [] [] . 0 0

29S. [] [] [] , [] [] [] , [] [] [] . 0 0

Additions

30. Total additions from Schedule OR-ASC-NP, Section B.

30F. [] [] [] , [] [] [] , [] [] [] . 0 0

30S. [] [] [] , [] [] [] , [] [] [] . 0 0

31. Income after additions. Add lines 29 and 30.

31F. [] [] [] , [] [] [] , [] [] [] . 0 0

31S. [] [] [] , [] [] [] , [] [] [] . 0 0



Page 6 of 11 • Use UPPERCASE letters. • Use blue or black ink. • Print actual size (100%). • Don't submit photocopies or use staples.

Last name

Social Security number (SSN)

[Last name input field]

[SSN input field]

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

Subtractions

Federal column (F)

Oregon column (S)

32. Social Security and tier 1 Railroad Retirement Board benefits included on line 19F.

32F. [] [] [] , [] [] [] , [] [] [] . 0 0

33. Total subtractions from Schedule OR-ASC-NP, Section C.

33F. [] [] [] , [] [] [] , [] [] [] . 0 0

33S. [] [] [] , [] [] [] , [] [] [] . 0 0

34. Income after subtractions. Line 31 minus lines 32 and 33.

34F. [] [] [] , [] [] [] , [] [] [] . 0 0

34S. [] [] [] , [] [] [] , [] [] [] . 0 0

35. Oregon percentage (see instructions; not more than 100.0%).

35. Percentage [] [] [] . [] %

Deductions and modifications

36. Amount from line 34S 36.

[] [] [] , [] [] [] , [] [] [] . 0 0

37. Oregon itemized deductions. Enter your Oregon itemized deductions from Schedule OR-A, line 23. If you are not itemizing your deductions, enter 0 37.

[] [] [] , [] [] [] , [] [] [] . 0 0

38. Standard deduction. Enter your standard deduction (see instructions) 38.

[] [] [] , [] [] [] , [] [] [] . 0 0

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

39. Enter the larger of line 37 or 38..... 39.

[] [] [] , [] [] [] , [] [] [] . 0 0

40. 2021 federal tax liability (see instructions)..... 40.

[] [] [] , [] [] [] , [] [] [] . 0 0

41. Total modifications from Schedule OR-ASC-NP, Section D 41.

[] [] [] , [] [] [] , [] [] [] . 0 0

42. Deductions and modifications multiplied by the Oregon percentage (see instructions)..... 42.

[] [] [] , [] [] [] , [] [] [] . 0 0



Page 7 of 11 • Use UPPERCASE letters. • Use blue or black ink. • Print actual size (100%). • Don't submit photocopies or use staples.

Last name

Social Security number (SSN)

[Empty text box for last name]

[Empty boxes for Social Security number (SSN)]

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

- 43. Charitable art donation (see instructions) 43. [] [] [] , [] [] [] , [] [] [] . 0 0
- 44. Total deductions and modifications. Add lines 42 and 43 44. [] [] [] , [] [] [] , [] [] [] . 0 0
- 45. Oregon taxable income. Line 36 minus line 44. If line 44 is more than line 36, enter 0 45. [] [] [] , [] [] [] , [] [] [] . 0 0

Oregon tax

- 46. Tax. Check the appropriate box if you're using an alternative method to calculate your tax (see instructions)..... 46. [] [] [] , [] [] [] , [] [] [] . 0 0
- 46a. Schedule OR-FIA-40-N 46b. Worksheet FCG 46c. Schedule OR-PTE-NR

- 47. Interest on certain installment sales 47. [] [] [] , [] [] [] , [] [] [] . 0 0
- 48. Total tax before credits. Add lines 46 and 47 48. [] [] [] , [] [] [] , [] [] [] . 0 0

Standard and carryforward credits

- 49. Exemption credit (see instructions)..... 49. [] [] [] , [] [] [] , [] [] [] . 0 0
- 50. Total standard credits from Schedule OR-ASC-NP, Section E 50. [] [] [] , [] [] [] , [] [] [] . 0 0
- 51. Total standard credits. Add lines 49 and 50 51. [] [] [] , [] [] [] , [] [] [] . 0 0
- 52. Tax minus standard credits. Line 48 minus line 51. If line 51 is more than line 48, enter 0 52. [] [] [] , [] [] [] , [] [] [] . 0 0
- 53. Total carryforward credits claimed this year from Schedule OR-ASC-NP, Section F. Line 53 can't be more than line 52 (see Schedule OR-ASC and OR-ASC-NP Instructions) 53. [] [] [] , [] [] [] , [] [] [] . 0 0
- 54. Tax after standard and carryforward credits. Line 52 minus line 53 54. [] [] [] , [] [] [] , [] [] [] . 0 0

Page 8 of 11 • Use UPPERCASE letters. • Use blue or black ink. • Print actual size (100%). • Don't submit photocopies or use staples.

Last name

Social Security number (SSN)

[Empty text box for last name]

[Empty boxes for Social Security number]

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

55. Total credit recaptures claimed this year from Schedule OR-ASC-NP, Section G ... 55. [] [] [] , [] [] [] , [] [] [] . 0 0

56. Tax after credit recaptures. Line 54 plus line 55 56. [] [] [] , [] [] [] , [] [] [] . 0 0

Payments and refundable credits

57. Oregon income tax withheld. Include a copy of your Forms W-2 and 1099 57. [] [] [] , [] [] [] , [] [] [] . 0 0

58. Amount applied from your prior year's tax refund 58. [] [] [] , [] [] [] , [] [] [] . 0 0

59. Estimated tax payments for 2021. 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 58 59. [] [] [] , [] [] [] , [] [] [] . 0 0

60. Tax payments from a pass-through entity 60. [] [] [] , [] [] [] , [] [] [] . 0 0

61. Earned income credit (see instructions)..... 61. [] [] [] , [] [] [] , [] [] [] . 0 0

62. Kicker (Oregon surplus credit). Enter your kicker credit amount (see instructions). If you elect to donate your kicker to the State School Fund, enter 0 and see line 78 62. [] [] [] , [] [] [] , [] [] [] . 0 0

63. Total refundable credits from Schedule OR-ASC-NP, Section H..... 63. [] [] [] , [] [] [] , [] [] [] . 0 0

64. Total payments and refundable credits. Add lines 57 through 63 64. [] [] [] , [] [] [] , [] [] [] . 0 0

Tax to pay or refund

65. Overpayment of tax. If line 56 is less than line 64, you overpaid. Line 64 minus line 56 65. [] [] [] , [] [] [] , [] [] [] . 0 0

66. Net tax. If line 56 is more than line 64, you have tax to pay. Line 56 minus line 64 66. [] [] [] , [] [] [] , [] [] [] . 0 0

67. Penalty and interest for filing or paying late (see instructions) 67. [] [] [] , [] [] [] , [] [] [] . 0 0

Page 9 of 11 • Use UPPERCASE letters. • Use blue or black ink. • Print actual size (100%). • Don't submit photocopies or use staples.

Last name

Social Security number (SSN)

[Empty text box for last name]

[Empty boxes for Social Security number]

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

68. Interest on underpayment of estimated tax. Include Form OR-10 68. [] [] [] , [] [] [] , [] [] [] . 0 0

Exception number from Form OR-10, line 1: 68a. [] Check box if you annualized: 68b. []

69. Total penalty and interest due. Add lines 67 and 68..... 69. [] [] [] , [] [] [] , [] [] [] . 0 0

70. Net tax including penalty and interest. Line 66 plus line 69 This is the amount you owe. 70. [] [] [] , [] [] [] , [] [] [] . 0 0

71. Overpayment less penalty and interest. Line 65 minus line 69 This is your refund. 71. [] [] [] , [] [] [] , [] [] [] . 0 0

72. Estimated tax. Fill in the portion of line 71 you want applied to your open estimated tax account 72. [] [] [] , [] [] [] , [] [] [] . 0 0

73. Charitable checkoff donations from Schedule OR-DONATE, line 30 73. [] [] [] , [] [] [] , [] [] [] . 0 0

74. Oregon 529 college savings plan deposits from Schedule OR-529 (see instructions)..... 74. [] [] [] , [] [] [] , [] [] [] . 0 0

75. Total. Add lines 72 through 74. The total can't be more than your refund on line 71..... 75. [] [] [] , [] [] [] , [] [] [] . 0 0

76. Net refund. Line 71 minus line 75 This is your net refund. 76. [] [] [] , [] [] [] , [] [] [] . 0 0

Direct deposit

77. 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

Account information:

Routing number

[Empty boxes for routing number]

Account number

[Empty boxes for account number]

Kicker donation

78. If you elect to donate your kicker to the State School Fund, check this box..... 78a. []

Complete the kicker worksheet, located in the instructions, and enter the amount here. This election is irrevocable. 78b. [] [] [] , [] [] [] , [] [] [] . 0 0



Page 10 of 11 • Use UPPERCASE letters. • Use blue or black ink. • Print actual size (100%). • Don't submit photocopies or use staples.

Last name

Social Security number (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

X

Date (MM/DD/YYYY)

Spouse's signature

X

Date (MM/DD/YYYY)

Signature of preparer other than taxpayer

X

Date (MM/DD/YYYY)

Phone

Preparer license number

Preparer first name

Initial

Preparer last name

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, or 1040-NR. We may adjust your return without it.

Pay the amount due (shown on line 70)

- Online: www.oregon.gov/dor.
• By mail: Payable to the Oregon Department of Revenue. Write "2021 Oregon Form OR-40-N" 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 Form OR-40-V payment voucher if you're mailing payment with your return.

Mail your return

- Non-2-D barcode. If the large 2-D barcode box on the first page of this form 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 large 2-D barcode box on the first page of this form 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.



Page 11 of 11 • Use UPPERCASE letters. • Use blue or black ink. • Print actual size (100%). • Don't submit photocopies or use staples.

Last name

Social Security number (SSN)

--

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

Amended statement. Complete this Section only if you're amending your 2021 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.



2021 Form OR-40-P
Oregon Individual Income Tax Return for Part-year Residents

Oregon Department of Revenue

Page 1 of 11 • Use UPPERCASE letters. • Use blue or black ink. • Print actual size (100%). • Don't submit photocopies or use staples.

Fiscal year ending date (MM/DD/YYYY)

/ /

Amended return.
If amending for an NOL, tax
year the NOL was generated:
NOL tax year (YYYY)

Calculated with "as if" federal return

Short-year tax election

- Extension filed
- Form OR-24
- Federal Form 8379
- Federal Form 8886
- Disaster relief
- Military
- Employment
exception

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

From (MM/DD/YYYY)

/ /

To (MM/DD/YYYY)

/ /

Oregon resident dates:

First name

Initial

Date of birth (MM/DD/YYYY)

/ /

Last name

Social Security number (SSN)

- -

First time using this SSN (see instructions)

Applied for ITIN

Deceased

Spouse's first name

Initial

Spouse's date of birth (MM/DD/YYYY)

/ /

Spouse's last name

Spouse's Social Security number (SSN)

- -

First time using this SSN (see instructions)

Applied for ITIN

Deceased

Current address

City

State

ZIP code

-

Country

Phone

- -



Page 2 of 11 • Use UPPERCASE letters. • Use blue or black ink. • Print actual size (100%). • Don't submit photocopies or use staples.

Last name

Social Security number (SSN)

[Text input field for last name]

[SSN input field: [][][]-[][]-[][][][]]

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

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..... 6a. [][]

Check boxes that apply: Regular Severely disabled Someone else can claim you as a dependent.

6b. Credits for your spouse 6b. [][]

Check boxes that apply: Regular Severely disabled Someone else can claim you as a dependent.

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

Dependent 1: First name [Text input] Initial [Text input] Dependent 1: Last name [Text input]

Dependent 1: Date of birth (MM/DD/YYYY) [][]/[][]/[][][][] Dependent 1: Social Security number (SSN) [][][]-[][]-[][][][] Code * [Text input] Dependent 1: Check if child has a qualifying disability

Dependent 2: First name [Text input] Initial [Text input] Dependent 2: Last name [Text input]

Dependent 2: Date of birth (MM/DD/YYYY) [][]/[][]/[][][][] Dependent 2: Social Security number (SSN) [][][]-[][]-[][][][] Code * [Text input] Dependent 2: Check if child has a qualifying disability

Dependent 3: First name [Text input] Initial [Text input] Dependent 3: Last name [Text input]

Dependent 3: Date of birth (MM/DD/YYYY) [][]/[][]/[][][][] Dependent 3: Social Security number (SSN) [][][]-[][]-[][][][] Code * [Text input] Dependent 3: Check if child has a 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. [][]



Page 3 of 11 • Use UPPERCASE letters. • Use blue or black ink. • Print actual size (100%). • Don't submit photocopies or use staples.

Last name

Social Security number (SSN)

[Last name input field]

[SSN input field: [][][] - [][] - [][][][]]

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

6e. Total exemptions. Add 6a through 6d..... Total 6e. [][]

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. [][][] , [][][] , [][][] . 0 0

7S. [][][] , [][][] , [][][] . 0 0

8. Interest income from Form 1040 or 1040-SR, line 2b.

8F. [][][] , [][][] , [][][] . 0 0

8S. [][][] , [][][] , [][][] . 0 0

9. Dividend income from Form 1040 or 1040-SR, line 3b.

9F. [][][] , [][][] , [][][] . 0 0

9S. [][][] , [][][] , [][][] . 0 0

10. State and local income tax refunds from federal Schedule 1, line 1.

10F. [][][] , [][][] , [][][] . 0 0

10S. [][][] , [][][] , [][][] . 0 0

11. Alimony received from federal Schedule 1, line 2a.

11F. [][][] , [][][] , [][][] . 0 0

11S. [][][] , [][][] , [][][] . 0 0

12. Business income or loss from federal Schedule 1, line 3.

12F. [][][] , [][][] , [][][] . 0 0

12S. [][][] , [][][] , [][][] . 0 0

13. Capital gain or loss from Form 1040 or 1040-SR, line 7.

13F. [][][] , [][][] , [][][] . 0 0

13S. [][][] , [][][] , [][][] . 0 0

14. Other gains or losses from federal Schedule 1, line 4.

14F. [][][] , [][][] , [][][] . 0 0

14S. [][][] , [][][] , [][][] . 0 0



Page 4 of 11 • Use UPPERCASE letters. • Use blue or black ink. • Print actual size (100%). • Don't submit photocopies or use staples.

Last name

Social Security number (SSN)

[Last name input field]

[SSN input field: [][]-[][]-[][][][]]

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

Federal column (F)

Oregon column (S)

15. IRA distributions from Form 1040 or 1040-SR, line 4b.

15F. [][][] , [][][] , [][][] . 0 0

15S. [][][] , [][][] , [][][] . 0 0

16. Pensions and annuities from Form 1040 or 1040-SR, line 5b.

16F. [][][] , [][][] , [][][] . 0 0

16S. [][][] , [][][] , [][][] . 0 0

17. Schedule E income or loss from federal Schedule 1, line 5.

17F. [][][] , [][][] , [][][] . 0 0

17S. [][][] , [][][] , [][][] . 0 0

18. Farm income or loss from federal Schedule 1, line 6.

18F. [][][] , [][][] , [][][] . 0 0

18S. [][][] , [][][] , [][][] . 0 0

19. Social Security benefits from Form 1040 or 1040-SR, line 6b; and unemployment and other income from federal Schedule 1, lines 7 and 9.

19F. [][][] , [][][] , [][][] . 0 0

19S. [][][] , [][][] , [][][] . 0 0

20. Total income. Add lines 7 through 19.

20F. [][][] , [][][] , [][][] . 0 0

20S. [][][] , [][][] , [][][] . 0 0

Adjustments

21. IRA or SEP and SIMPLE contributions, from federal Schedule 1, lines 16 and 20.

21F. [][][] , [][][] , [][][] . 0 0

21S. [][][] , [][][] , [][][] . 0 0

22. Education deductions from federal Schedule 1, lines 11 and 21.

22F. [][][] , [][][] , [][][] . 0 0

22S. [][][] , [][][] , [][][] . 0 0



Page 5 of 11 • Use UPPERCASE letters. • Use blue or black ink. • Print actual size (100%). • Don't submit photocopies or use staples.

Last name

Social Security number (SSN)

[Last name input field]

[SSN input field: [][]-[][]-[][][][]]

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

Federal column (F)

Oregon column (S)

23. Moving expenses from federal Schedule 1, line 14.

23F. [][][] , [][][] , [][][] . 0 0

23S. [][][] , [][][] , [][][] . 0 0

24. Deduction for self-employment tax from federal Schedule 1, line 15.

24F. [][][] , [][][] , [][][] . 0 0

24S. [][][] , [][][] , [][][] . 0 0

25. Self-employed health insurance deduction from federal Schedule 1, line 17.

25F. [][][] , [][][] , [][][] . 0 0

25S. [][][] , [][][] , [][][] . 0 0

26. Alimony paid from federal Schedule 1, line 19a.

26F. [][][] , [][][] , [][][] . 0 0

26S. [][][] , [][][] , [][][] . 0 0

27. Total adjustments from Schedule OR-ASC-NP, Section A.

27F. [][][] , [][][] , [][][] . 0 0

27S. [][][] , [][][] , [][][] . 0 0

28. Total adjustments. Add lines 21 through 27.

28F. [][][] , [][][] , [][][] . 0 0

28S. [][][] , [][][] , [][][] . 0 0

29. Income after adjustments. Line 20 minus line 28.

29F. [][][] , [][][] , [][][] . 0 0

29S. [][][] , [][][] , [][][] . 0 0

Additions

30. Total additions from Schedule OR-ASC-NP, Section B.

30F. [][][] , [][][] , [][][] . 0 0

30S. [][][] , [][][] , [][][] . 0 0



Page 6 of 11 • Use UPPERCASE letters. • Use blue or black ink. • Print actual size (100%). • Don't submit photocopies or use staples.

Last name

Social Security number (SSN)

[Last name input field]

[SSN input field: [][][] - [][] - [][][][]]

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

Federal column (F)

Oregon column (S)

31. Income after additions. Add lines 29 and 30.

31F. [][][] , [][][] , [][][] . 0 0

31S. [][][] , [][][] , [][][] . 0 0

Subtractions

32. Social Security and tier 1 Railroad Retirement Board benefits included on line 19F.

32F. [][][] , [][][] , [][][] . 0 0

33. Total subtractions from Schedule OR-ASC-NP, Section C.

33F. [][][] , [][][] , [][][] . 0 0

33S. [][][] , [][][] , [][][] . 0 0

34. Income after subtractions. Line 31 minus lines 32 and 33.

34F. [][][] , [][][] , [][][] . 0 0

34S. [][][] , [][][] , [][][] . 0 0

35. Oregon percentage (see instructions; not more than 100.0%).

Percentage

35. [][][] . [] %

Deductions and modifications

36. Amount from line 34F..... 36.

[][][] , [][][] , [][][] . 0 0

37. Oregon itemized deductions. Enter your Oregon itemized deductions from Schedule OR-A, line 23. If you are not itemizing your deductions, enter 0..... 37.

[][][] , [][][] , [][][] . 0 0

38. Standard deduction. Enter your standard deduction (see instructions) 38.

[][][] , [][][] , [][][] . 0 0

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

39. Enter the larger of line 37 or 38..... 39.

[][][] , [][][] , [][][] . 0 0

40. 2021 federal tax liability (see instructions)..... 40.

[][][] , [][][] , [][][] . 0 0



Page 7 of 11 • Use UPPERCASE letters. • Use blue or black ink. • Print actual size (100%). • Don't submit photocopies or use staples.

Last name

Social Security number (SSN)

[Empty text box for last name]

[Empty boxes for Social Security number]

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

41. Total modifications from Schedule OR-ASC-NP, Section D 41. [] [] [] , [] [] [] , [] [] [] . 0 0
42. Add lines 39, 40, and 41 42. [] [] [] , [] [] [] , [] [] [] . 0 0
43. Taxable income. Line 36 minus line 42. If line 42 is more than line 36, enter 0 43. [] [] [] , [] [] [] , [] [] [] . 0 0

Oregon tax

44. Tax. Check the appropriate box if you're using an alternative method to calculate your tax (see instructions)..... 44. [] [] [] , [] [] [] , [] [] [] . 0 0
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) 45. [] [] [] , [] [] [] , [] [] [] . 0 0
46. Interest on certain installment sales 46. [] [] [] , [] [] [] , [] [] [] . 0 0
47. Total tax before credits. Add lines 45 and 46 47. [] [] [] , [] [] [] , [] [] [] . 0 0

Standard and carryforward credits

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



Page 8 of 11 • Use UPPERCASE letters. • Use blue or black ink. • Print actual size (100%). • Don't submit photocopies or use staples.

Last name

Social Security number (SSN)

[Empty text box for last name]

[Empty boxes for Social Security number]

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

54. Total credit recaptures claimed this year from Schedule OR-ASC-NP, Section G ... 54. [] [] [] / [] [] [] / [] [] [] . 0 0

55. Tax after credit recaptures. Line 53 plus line 54 55. [] [] [] / [] [] [] / [] [] [] . 0 0

Payments and refundable credits

56. Oregon income tax withheld. Include a copy of your Forms W-2 and 1099 56. [] [] [] / [] [] [] / [] [] [] . 0 0

57. Amount applied from your prior year's tax refund 57. [] [] [] / [] [] [] / [] [] [] . 0 0

58. Estimated tax payments for 2021. 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 57 58. [] [] [] / [] [] [] / [] [] [] . 0 0

59. Tax payments from a pass-through entity 59. [] [] [] / [] [] [] / [] [] [] . 0 0

60. Earned income credit (see instructions)..... 60. [] [] [] / [] [] [] / [] [] [] . 0 0

61. Kicker (Oregon surplus credit). Enter your kicker credit amount (see instructions). If you elect to donate your kicker to the State School Fund, enter 0 and see line 77 61. [] [] [] / [] [] [] / [] [] [] . 0 0

62. Total refundable credits from Schedule OR-ASC-NP, Section H..... 62. [] [] [] / [] [] [] / [] [] [] . 0 0

63. Total payments and refundable credits. Add lines 56 through 62 63. [] [] [] / [] [] [] / [] [] [] . 0 0

Tax to pay or refund

64. Overpayment of tax. If line 55 is less than line 63, you overpaid. Line 63 minus line 55 64. [] [] [] / [] [] [] / [] [] [] . 0 0

65. Net tax. If line 55 is more than line 63, you have tax to pay. Line 55 minus line 63 65. [] [] [] / [] [] [] / [] [] [] . 0 0

66. Penalty and interest for filing or paying late (see instructions) 66. [] [] [] / [] [] [] / [] [] [] . 0 0



Page 9 of 11 • Use UPPERCASE letters. • Use blue or black ink. • Print actual size (100%). • Don't submit photocopies or use staples.

Last name

Social Security number (SSN)

Text input field for last name

Text input field for Social Security number (SSN)

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

67. Interest on underpayment of estimated tax. Include Form OR-10 67. [] [] [] , [] [] [] , [] [] [] . 0 0

Exception number from Form OR-10, line 1: 67a. [] Check box if you annualized: 67b. []

68. Total penalty and interest due. Add lines 66 and 67 68. [] [] [] , [] [] [] , [] [] [] . 0 0

69. Net tax including penalty and interest. Line 65 plus line 68. This is the amount you owe. 69. [] [] [] , [] [] [] , [] [] [] . 0 0

70. Overpayment less penalty and interest. Line 64 minus line 68. This is your refund. 70. [] [] [] , [] [] [] , [] [] [] . 0 0

71. Estimated tax. Fill in the portion of line 70 you want applied to your open estimated tax account 71. [] [] [] , [] [] [] , [] [] [] . 0 0

72. Charitable checkoff donations from Schedule OR-DONATE, line 30 72. [] [] [] , [] [] [] , [] [] [] . 0 0

73. Oregon 529 college savings plan deposits from Schedule OR-529 (see instructions)..... 73. [] [] [] , [] [] [] , [] [] [] . 0 0

74. Total. Add lines 71 through 73. The total can't be more than your refund on line 70..... 74. [] [] [] , [] [] [] , [] [] [] . 0 0

75. Net refund. Line 70 minus line 74 This is your net refund. 75. [] [] [] , [] [] [] , [] [] [] . 0 0

Direct deposit

76. 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

Account information:

Routing number

Account number

Text input field for routing number

Text input field for account number

Kicker donation

77. If you elect to donate your kicker to the State School Fund, check this box..... 77a. []

Complete the kicker worksheet, located in the instructions, and enter the amount here. This election is irrevocable. 77b.

Text input field for kicker amount



Page 10 of 11 • Use UPPERCASE letters. • Use blue or black ink. • Print actual size (100%). • Don't submit photocopies or use staples.

Last name

Social Security number (SSN)

[Last name input box]

[SSN input boxes: [][][]-[][]-[][][][]]

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

X [Signature line]

Date (MM/DD/YYYY)

[][]/[][]/[][][][]

Spouse's signature

X [Signature line]

Date (MM/DD/YYYY)

[][]/[][]/[][][][]

Signature of preparer other than taxpayer

X [Signature line]

Date (MM/DD/YYYY)

[][]/[][]/[][][][]

Phone

[][][]-[][][]-[][][][]

Preparer license number

[][][][][][][][][][][][]

Preparer first name

[Preparer first name input box]

Initial

[Initial input box]

Preparer last name

[Preparer last name input box]

Preparer address

[Preparer address input box]

City

[City input box]

State

[State input box]

ZIP code

[ZIP code input boxes: [][][][]-[][][]]

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, or 1040-NR. We may adjust your return without it.

Pay the amount due (shown on line 69)

- Online: www.oregon.gov/dor.
• By mail: Payable to the Oregon Department of Revenue. Write "2021 Oregon Form OR-40-P" and the last four digits of your SSN or ITIN in your check or money order. Include your payment with this return. Don't use Form OR-40-V payment voucher if you're mailing payment with your return.

Mail your return

- Non-2-D barcode. If the large 2-D barcode box on the first page of this form 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 large 2-D barcode box on the first page of this form 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.



Page 11 of 11 • Use UPPERCASE letters. • Use blue or black ink. • Print actual size (100%). • Don't submit photocopies or use staples.

Last name

Social Security number (SSN)

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

Amended statement. Complete this Section only if you're amending your 2021 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.

2021 Schedule OR-ASC

Oregon Adjustments for Form OR-40 Filers

Oregon Department of Revenue

Page 1 of 3 • Use UPPERCASE letters. • Use blue or black ink. • Print actual size (100%). • Don't submit photocopies or use staples.

Instructions: Use this schedule to report additions, subtractions, standard credits, carryforward credits, recapture credits, and refundable credits that aren't included on Form OR-40. For more information, see Schedule OR-ASC and OR-ASC-NP Instructions, Publication OR-CODES, or Publication OR-17. **Include this schedule when you file Form OR-40.**

Last name

Social Security number (SSN)

 - -

Section A: Additions (codes 100–199)

	Code	Amount
A1.	<input type="text"/>	<input type="text"/> , <input type="text"/> , <input type="text"/> , <input type="text"/> . <input type="text"/> <input type="text"/>
A2.	<input type="text"/>	<input type="text"/> , <input type="text"/> , <input type="text"/> , <input type="text"/> . <input type="text"/> <input type="text"/>
A3.	<input type="text"/>	<input type="text"/> , <input type="text"/> , <input type="text"/> , <input type="text"/> . <input type="text"/> <input type="text"/>
A4.	<input type="text"/>	<input type="text"/> , <input type="text"/> , <input type="text"/> , <input type="text"/> . <input type="text"/> <input type="text"/>

Total additions

A5. Total additions. Add lines A2 and A4. Enter on Form OR-40, line 8	Total A5.	<input type="text"/> , <input type="text"/> , <input type="text"/> , <input type="text"/> . <input type="text"/> <input type="text"/>
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Section B: Subtractions (codes 300–399)

	Code	Amount
B1.	<input type="text"/>	<input type="text"/> , <input type="text"/> , <input type="text"/> , <input type="text"/> . <input type="text"/> <input type="text"/>
B2.	<input type="text"/>	<input type="text"/> , <input type="text"/> , <input type="text"/> , <input type="text"/> . <input type="text"/> <input type="text"/>
B3.	<input type="text"/>	<input type="text"/> , <input type="text"/> , <input type="text"/> , <input type="text"/> . <input type="text"/> <input type="text"/>
B4.	<input type="text"/>	<input type="text"/> , <input type="text"/> , <input type="text"/> , <input type="text"/> . <input type="text"/> <input type="text"/>
B5.	<input type="text"/>	<input type="text"/> , <input type="text"/> , <input type="text"/> , <input type="text"/> . <input type="text"/> <input type="text"/>
B6.	<input type="text"/>	<input type="text"/> , <input type="text"/> , <input type="text"/> , <input type="text"/> . <input type="text"/> <input type="text"/>

Total subtractions

B7. Total subtractions. Add lines B2, B4 and B6. Enter on Form OR-40, line 13	Total B7.	<input type="text"/> , <input type="text"/> , <input type="text"/> , <input type="text"/> . <input type="text"/> <input type="text"/>
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Section C: Standard credits (codes 800–834)

Enter state abbreviation if claiming code 802 or 815.

	Code	State	Amount
C1.	<input type="text"/>	C2. <input type="text"/>	C3. <input type="text"/> , <input type="text"/> , <input type="text"/> , <input type="text"/> . <input type="text"/> 0 <input type="text"/> 0
C4.	<input type="text"/>	C5. <input type="text"/>	C6. <input type="text"/> , <input type="text"/> , <input type="text"/> , <input type="text"/> . <input type="text"/> 0 <input type="text"/> 0
C7.	<input type="text"/>	C8. <input type="text"/>	C9. <input type="text"/> , <input type="text"/> , <input type="text"/> , <input type="text"/> . <input type="text"/> 0 <input type="text"/> 0
C10.	<input type="text"/>	C11. <input type="text"/>	C12. <input type="text"/> , <input type="text"/> , <input type="text"/> , <input type="text"/> . <input type="text"/> 0 <input type="text"/> 0
C13.	<input type="text"/>	C14. <input type="text"/>	C15. <input type="text"/> , <input type="text"/> , <input type="text"/> , <input type="text"/> . <input type="text"/> 0 <input type="text"/> 0

Total standard credits

C16. **Total standard credits.** Add lines C3, C6, C9, C12 and C15.
Enter on Form OR-40, line 25 **Total** C16.

, , , . 0 0

Section D: Carryforward credits (codes 835–889)

	Code	Amount from prior year
D1.	<input type="text"/>	D2. <input type="text"/> , <input type="text"/> , <input type="text"/> , <input type="text"/> . <input type="text"/> 0 <input type="text"/> 0
		Amount awarded this year
D3.		<input type="text"/> , <input type="text"/> , <input type="text"/> , <input type="text"/> . <input type="text"/> 0 <input type="text"/> 0
		Total used this year
D4.		<input type="text"/> , <input type="text"/> , <input type="text"/> , <input type="text"/> . <input type="text"/> 0 <input type="text"/> 0

	Code	Amount from prior year
D5.	<input type="text"/>	D6. <input type="text"/> , <input type="text"/> , <input type="text"/> , <input type="text"/> . <input type="text"/> 0 <input type="text"/> 0
		Amount awarded this year
D7.		<input type="text"/> , <input type="text"/> , <input type="text"/> , <input type="text"/> . <input type="text"/> 0 <input type="text"/> 0
		Total used this year
D8.		<input type="text"/> , <input type="text"/> , <input type="text"/> , <input type="text"/> . <input type="text"/> 0 <input type="text"/> 0

Total carryforward credits used this year

D9. **Total carryforward credits used this year.** Add lines D4 and D8.
Enter on Form OR-40, line 28 **Total** D9.

, , , . 0 0

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Section E: Credit recaptures (codes 950-999)

	Code	Amount
E1.	<input type="text"/>	<input type="text"/> , <input type="text"/> , <input type="text"/> , <input type="text"/> . <input type="text"/> 0 <input type="text"/> 0
E3.	<input type="text"/>	<input type="text"/> , <input type="text"/> , <input type="text"/> , <input type="text"/> . <input type="text"/> 0 <input type="text"/> 0

Total Credit recaptures

E5. Total Credit recaptures. Add lines E2 and E4. Enter on Form OR-40, line 30 Total E5.	<input type="text"/> , <input type="text"/> , <input type="text"/> , <input type="text"/> . <input type="text"/> 0 <input type="text"/> 0
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Section F: Refundable credits (codes 890-899)

	Code	Amount
F1.	<input type="text"/>	<input type="text"/> , <input type="text"/> , <input type="text"/> , <input type="text"/> . <input type="text"/> 0 <input type="text"/> 0
F3.	<input type="text"/>	<input type="text"/> , <input type="text"/> , <input type="text"/> , <input type="text"/> . <input type="text"/> 0 <input type="text"/> 0
F5.	<input type="text"/>	<input type="text"/> , <input type="text"/> , <input type="text"/> , <input type="text"/> . <input type="text"/> 0 <input type="text"/> 0

Total refundable credits

F7. Total refundable credits. Add lines F2, F4, and F6. Enter on Form OR-40, line 37 Total F7.	<input type="text"/> , <input type="text"/> , <input type="text"/> , <input type="text"/> . <input type="text"/> 0 <input type="text"/> 0
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