



2021 Federal Tax Return Filing Instructions
FOR THE YEAR ENDING
December 31, 2021

Prepared for	CLAIRE K WILLIAMS CHRISTOPHER S RUSCHE																
Tax Summary	<table><tr><td>Gross Income.....</td><td>\$36093</td></tr><tr><td>Adjusted Gross Income.....</td><td>\$31264</td></tr><tr><td>Total Deductions.....</td><td>\$26333</td></tr><tr><td>Total Taxable Income.....</td><td>\$4931</td></tr><tr><td>Total Tax.....</td><td>\$4917</td></tr><tr><td>Total Payments.....</td><td>\$22373</td></tr><tr><td>Refund Amount.....</td><td>\$17456</td></tr><tr><td>Amount You Owe.....</td><td>\$0</td></tr></table>	Gross Income.....	\$36093	Adjusted Gross Income.....	\$31264	Total Deductions.....	\$26333	Total Taxable Income.....	\$4931	Total Tax.....	\$4917	Total Payments.....	\$22373	Refund Amount.....	\$17456	Amount You Owe.....	\$0
Gross Income.....	\$36093																
Adjusted Gross Income.....	\$31264																
Total Deductions.....	\$26333																
Total Taxable Income.....	\$4931																
Total Tax.....	\$4917																
Total Payments.....	\$22373																
Refund Amount.....	\$17456																
Amount You Owe.....	\$0																
Make check payable to																	
Mailing Address	Since you are filing your return electronically and you chose to use an electronic signature, you do not mail your return.																

CLIENT COPY

Instructions

If you e-filed your return and it has been accepted, you will get notified via text or email if you opted for that option.

DO NOT FILE

Statement of Profit and Loss

For the year ended December 31, 2021

CLAIRE RUSCHE

Income	2021 Amounts	2020 Amounts	Difference
Gross receipts or sales	12,377		12,377
Returns and allowances			
Net sales	<u>12,377</u>	<u></u>	<u>12,377</u>
Cost of goods sold	<u>4,572</u>	<u></u>	<u>4,572</u>
Gross profit	<u>7,805</u>	<u></u>	<u>7,805</u>
Other income			
Gross income	<u>7,805</u>	<u></u>	<u>7,805</u>
Expenses			
Advertising			
Car and truck expenses			
Commissions and fees	568		568
Contract labor			
Depletion			
Depreciation and section 179 expense	265		265
Employee benefit programs			
Insurance			
Interest: Mortgage			
Interest: Other			
Legal and professional services			
Office expenses			
Pension and profit-sharing plans			
Rent or lease: Vehicles, machinery and equipment			
Rent or lease: Other business property			
Repairs and maintenance			
Supplies	244		244
Taxes and licenses			
Travel			
Deductible meals			
Utilities			
Wages			
Other expenses	<u>1,150</u>	<u></u>	<u>1,150</u>
Total expenses	<u>2,227</u>	<u></u>	<u>2,227</u>
Net income (loss)	<u>5,578</u>	<u></u>	<u>5,578</u>

Note: This report is based solely upon information that you provided to H&R Block. We do not perform any independent verification of your information, and this report should not be relied upon by third parties.

Statement of Profit and Loss

For the year ended December 31, 2021

CHRISTOPHER RUSCHE

Income	2021 Amounts	2020 Amounts	Difference
Gross receipts or sales	30,691		30,691
Returns and allowances			
Net sales	<u>30,691</u>		<u>30,691</u>
Cost of goods sold			
Gross profit	<u>30,691</u>		<u>30,691</u>
Other income			
Gross income	<u>30,691</u>		<u>30,691</u>
Expenses			
Advertising			
Car and truck expenses			
Commissions and fees			
Contract labor			
Depletion			
Depreciation and section 179 expense	633		633
Employee benefit programs			
Insurance			
Interest: Mortgage			
Interest: Other			
Legal and professional services			
Office expenses			
Pension and profit-sharing plans			
Rent or lease: Vehicles, machinery and equipment			
Rent or lease: Other business property			
Repairs and maintenance			
Supplies			
Taxes and licenses			
Travel			
Deductible meals			
Utilities			
Wages			
Other expenses	<u>2,887</u>		<u>2,887</u>
Total expenses	<u>3,520</u>		<u>3,520</u>
Net income (loss)	<u>27,171</u>		<u>27,171</u>

Note: This report is based solely upon information that you provided to H&R Block. We do not perform any independent verification of your information, and this report should not be relied upon by third parties.

2021 TWO YEAR COMPARISON

CLAIRE K WILLIAMS & CHRISTOPHER S RUSCHE
316-04-3642

Keep for Your Records
Difference

	2021	2020	
Filing status	MFJ	MFJ	
INCOME:			
Wages, salaries, tips, etc.			
Interest income	14		14
Ordinary dividend income			
IRA distributions and pension income			
Taxable social security income			
Capital gain or (loss) (Schedule D)	3,704		3,704
Schedule 1 - Income			
Refunds of state and local taxes			
Business income or (loss) (Schedule C)	31,309	41,198	-9,889
Other gains or (losses) (Form 4797)			
Rental real estate, partnerships, estates, etc. (Schedule E)	1,066		1,066
Farm income or (loss) (Schedule F)			
Unemployment compensation			
Other income			
Total income	36,093	41,198	-5,105
ADJUSTMENTS:			
Schedule 1 - Adjustments			
Deductible part of self-employment tax	2,213	2,911	-698
Self-employed SEP, SIMPLE and qualified plans deduction			
Self-employed health insurance	2,616		2,616
IRA contributions			
Student loan interest deduction			
Other adjustments			
Charitable contributions if taking standard deduction	N/A		
Total adjustments	4,829	2,911	1,918
ADJUSTED GROSS INCOME:	31,264	38,287	-7,023
DEDUCTIONS:			
Standard deduction or Itemized deductions	26,333	2,756	1,533
Charitable contributions if taking standard deduction		N/A	
If itemized, Schedule A deductions:			
Medical and dental expenses			
Sales, income, and other taxes paid	666		666
Interest paid			
Gifts to charity			
Casualty and theft losses			
Other miscellaneous deductions			
Qualified business income deduction	1,233		1,233
TAXABLE INCOME:	4,931	10,790	-5,859
TAX COMPUTATION (BEFORE CREDITS):			
Tax	493	5,821	-5,328
Tax calculation method	TABLE		
Schedule 2 - Taxes			
Alternative minimum tax			
Excess advance premium tax credit repayment			
Total taxes	493		493
Tax rate	10%		

CLIENT COPY
DO NOT FILE

Tax Calculation Methods:

Sch D = Sch D tax worksheet
Sch J = Inc Aver for Farmer/Fisherman
FEITW = Foreign Earned Income Tax WS

QDCGTW = Qual Div Cap Gain Tax WS
F8615 = Child with unearned income

TCW = Tax Comp Worksheet (rates)
TABLE = Tax Table

2021 TWO YEAR COMPARISON

CLAIRE K WILLIAMS & CHRISTOPHER S RUSCHE
316-04-3642

Keep for Your Records

	2021	2020	Difference
CREDITS:			
Child and other dependents tax credit	_____	_____	_____
Schedule 3 - Non-Refundable Credits			
Foreign tax credit	_____	_____	_____
Child care credit	_____	_____	_____
Education credit	_____	_____	_____
Retirement savings contribution credit	_____	_____	_____
Other credits	_____	_____	_____
Total credits	_____	11,409	9,296

OTHER TAXES:			
Schedule 2 - Other Taxes			
Self-employment tax	4,424	5,821	-1,397
Additional tax on IRAs	_____	_____	_____
Health Care (Individual Responsibility)	_____	_____	_____
Other taxes	_____	_____	_____
TOTAL TAXES:	4,424	1,078	3,346

PAYMENTS:			
Federal income tax withheld	_____	_____	_____
Estimated payments made	_____	_____	_____
Earned income credit	5,505	3,911	1,594
Refundable child tax credit or additional child tax credit	9,600	5,368	4,232
American opportunity credit	_____	_____	_____
Recovery rebate credit	5,600	_____	5,600
Schedule 3 - Refundable Credits & Payments			
ACA premium tax credit	1,668	1,052	616
Qualified sick and family leave credit	_____	N/A	_____
Deferral for certain Schedule H or Schedule SE filers	_____	N/A	_____
Other payments	_____	5,371	-5,371
Total payments	22,373	_____	22,373

AMOUNT DUE / REFUND:			
Amount overpaid	17,456	_____	17,456
Overpayment applied to next year	_____	_____	_____
Refund	17,456	9,881	7,575
Amount due	_____	_____	_____
Penalty	_____	_____	_____

Filing Status Single Married filing jointly Married filing separately (MFS) Head of household (HOH) Qualifying widow(er) (QW)
 Check only 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 one box. qualifying person is a child but not your dependent ▶

Your first name and middle initial CLAIRE K		Last name WILLIAMS	Your social security number 316-04-3642
If joint return, spouse's first name and middle initial CHRISTOPHER S		Last name RUSCHE	Spouse's social security number 593-26-4485
Home address (number and street). If you have a P.O. box, see instructions. 466 CAMPBELL LN		Apt. no.	Presidential Election Campaign Check here if you, or your spouse if filing jointly, want \$3 to go to this fund. Checking a box below will not change your tax or refund. <input type="checkbox"/> You <input type="checkbox"/> Spouse
City, town, or post office. If you have a foreign address, also complete spaces below. SPRINGTOWN		State TX	
Foreign country name		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

Dependents (see instructions):	(1) First name	Last name	(2) Social security number	(3) Relationship to you	(4) <input checked="" type="checkbox"/> if qualifies for (see inst.):	
					Child tax credit	Credit for other dependents
If more than four dependents, see instructions and check here ▶ <input checked="" type="checkbox"/>	CARLIE	LATTNER	511-29-6083	DAUGHTER	<input checked="" type="checkbox"/>	
	CAITLYN	LATTNER	166-45-2932	DAUGHTER	<input checked="" type="checkbox"/>	
	LILY	RUSCHE	766-60-9948	STEPCHILD	<input checked="" type="checkbox"/>	
	JACKSON	RUSCHE	766-78-4976	STEPCHILD	<input checked="" type="checkbox"/>	

1 Wages, salaries, tips, etc. Attach Form(s) W-2		1	
Attach Sch. B if required.	2a Tax-exempt interest	2a	
	3a Qualified dividends	3a	
	4a IRA distributions	4a	
Standard Deduction for	5a Pensions and annuities	5a	
	6a Social security benefits	6a	
	7 Capital gain or (loss). Attach Schedule D if required. If not required, check here	7	3,704
• Single or Married filing separately, \$12,550	8 Other income from Schedule 1, line 10	8	32,375
	9 Add lines 1, 2b, 3b, 4b, 5b, 6b, 7, and 8. This is your total income	9	36,093
• Married filing jointly or Qualifying widow(er), \$25,100	10 Adjustments to income from Schedule 1, line 26	10	4,829
	11 Subtract line 10 from line 9. This is your adjusted gross income	11	31,264
• Head of household, \$18,800	12a Standard deduction or itemized deductions (from Schedule A)	12a	25,100
	b Charitable contributions if you take the standard deduction (see instructions)	12b	
	c Add lines 12a and 12b	12c	25,100
• If you checked any box under Standard Deduction, see instructions.	13 Qualified business income deduction from Form 8995 or Form 8995-A	13	1,233
	14 Add lines 12c and 13	14	26,333
	15 Taxable income. Subtract line 14 from line 11. If zero or less, enter -0-	15	4,931

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

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	493
17	Amount from Schedule 2, line 3	17	
18	Add lines 16 and 17	18	493
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	493
23	Other taxes, including self-employment tax, from Schedule 2, line 21	23	4,424
24	Add lines 22 and 23. This is your total tax	24	4,917

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	

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

27a	Earned income credit (EIC)	27a	5,505
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	9,600
29	American opportunity credit from Form 8863, line 8	29	
30	Recovery rebate credit. See instructions.	30	5,600
31	Amount from Schedule 3, line 15	31	1,668
32	Add lines 27a and 28 through 31. These are your total other payments and refundable credits	32	22,373
33	Add lines 25d, 26, and 32. These are your total payments	33	22,373

Refund	34	If line 33 is more than line 24, subtract line 24 from line 33. This is the amount you overpaid	34	17,456
	35a	Amount of line 34 you want refunded to you . If Form 8888 is attached, check here <input type="checkbox"/>	35a	17,456

Direct deposit? See instructions.	b	Routing number XXXXXXXXXXXXXXXXXXXX	c	Type: <input type="checkbox"/> Checking <input type="checkbox"/> Savings
	d	Account number XXXXXXXXXXXXXXXXXXXXXXXXXXXXX		

Amount You Owe	36	Amount of line 34 you want applied to your 2022 estimated tax	36	
	37	Amount you owe . Subtract line 33 from line 24. For details on how to pay, see instructions	37	
	38	Estimated tax penalty (see instructions)	38	

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

Designee's name	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.

Joint return? See instructions. Keep a copy for your records.	Your signature	Date	Your occupation Reseller	If the IRS sent you an Identity Protection PIN, enter it here (see inst.)
	Spouse's signature. If a joint return, both must sign.	Date	Spouse's occupation Graphic Artist	If the IRS sent your spouse an Identity Protection PIN, enter it here (see inst.)
	Phone no. 682-262-0520	Email address	clairekwilliams18@gmail.com	

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

SCHEDULE 1

(Form 1040)

Additional Income and Adjustments to Income

OMB No. 1545-0074

2021

Attachment
Sequence No. **01**

Department of the Treasury
Internal Revenue Service

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

▶ **Go to www.irs.gov/Form1040 for instructions and the latest information.**

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

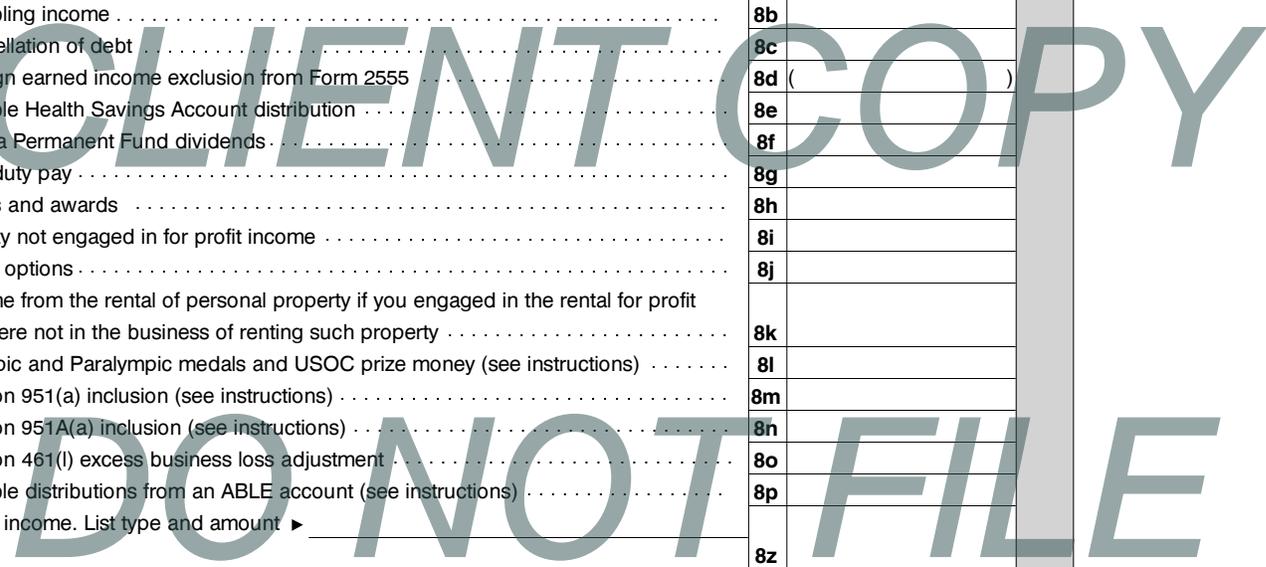
CLAIRE K WILLIAMS & CHRISTOPHER S RUSCHE

Your social security number

316-04-3642

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	31,309
4	Other gains or (losses). Attach Form 4797	4	
5	Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E	5	1,066
6	Farm income or (loss). Attach Schedule F	6	
7	Unemployment compensation	7	
8	Other income:		
a	Net operating loss	8a	()
b	Gambling income	8b	
c	Cancellation of debt	8c	
d	Foreign earned income exclusion from Form 2555	8d	()
e	Taxable Health Savings Account distribution	8e	
f	Alaska Permanent Fund dividends	8f	
g	Jury duty pay	8g	
h	Prizes and awards	8h	
i	Activity not engaged in for profit income	8i	
j	Stock options	8j	
k	Income from the rental of personal property if you engaged in the rental for profit but were not in the business of renting such property	8k	
l	Olympic and Paralympic medals and USOC prize money (see instructions)	8l	
m	Section 951(a) inclusion (see instructions)	8m	
n	Section 951A(a) inclusion (see instructions)	8n	
o	Section 461(l) excess business loss adjustment	8o	
p	Taxable distributions from an ABLA account (see instructions)	8p	
z	Other income. List type and amount ▶	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	32,375



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

Schedule 1 (Form 1040) 2021

Part II Adjustments to Income

11	Educator expenses		11	
12	Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106		12	
13	Health savings account deduction. Attach Form 8889		13	
14	Moving expenses for members of the Armed Forces. Attach Form 3903		14	
15	Deductible part of self-employment tax. Attach Schedule SE		15	2,213
16	Self-employed SEP, SIMPLE, and qualified plans		16	
17	Self-employed health insurance deduction		17	2,616
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	4,829

CLIENT COPY

DO NOT FILE

SCHEDULE 2
(Form 1040)

Additional Taxes

OMB No. 1545-0074

2021

Department of the Treasury
Internal Revenue Service

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

Attachment
Sequence No. **02**

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

CLAIRE K WILLIAMS & CHRISTOPHER S RUSCHE

Your social security number

316-04-3642

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	4,424
5	Social security and Medicare tax on unreported tip income. Attach Form 4137	5	
6	Uncollected social security and Medicare tax on wages. Attach Form 8919	6	
7	Total additional social security and Medicare tax. Add lines 5 and 6	7	
8	Additional tax on IRAs or other tax-favored accounts. Attach Form 5329 if required	8	
9	Household employment taxes. Attach Schedule H	9	
10	Repayment of first-time homebuyer credit. Attach Form 5405 if required	10	
11	Additional Medicare Tax. Attach Form 8959	11	
12	Net investment income tax. Attach Form 8960	12	
13	Uncollected social security and Medicare or RRTA tax on tips or group-term life insurance from Form W-2, box 12	13	
14	Interest on tax due on installment income from the sale of certain residential lots and timeshares	14	
15	Interest on the deferred tax on gain from certain installment sales with a sales price over \$150,000	15	
16	Recapture of low-income housing credit. Attach Form 8611	16	

(continued on page 2)

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

Schedule 2 (Form 1040) 2021

DO NOT FILE

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	4,424

CLIENT COPY
DO NOT FILE

SCHEDULE 3

(Form 1040)

Additional Credits and Payments

OMB No. 1545-0074

2021

Attachment
Sequence No. **03**

Department of the Treasury
Internal Revenue Service

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

▶ **Go to www.irs.gov/Form1040 for instructions and the latest information.**

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

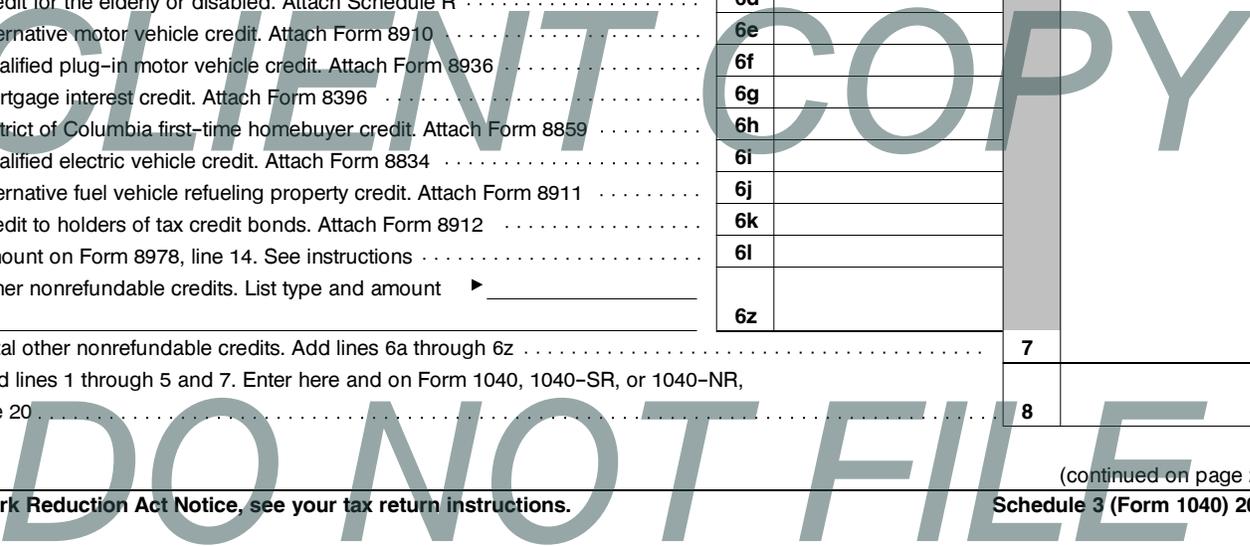
CLAIRE K WILLIAMS & CHRISTOPHER S RUSCHE

Your social security number

316-04-3642

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)

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

Schedule 3 (Form 1040) 2021

Part II Other Payments and Refundable Credits

9	Net premium tax credit. Attach Form 8962		9	1,668
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	1,668

Schedule 3 (Form 1040) 2021

DO NOT FILE

1
SCHEDULE C
 (Form 1040)

Profit or Loss From Business
 (Sole Proprietorship)

OMB No. 1545-0074

2021

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.

Attachment
 Sequence No. **09**

Name of proprietor <u>CLAIRE K WILLIAMS</u>	Social security number (SSN) <u>316-04-3642</u>
A Principal business or profession, including product or service (see instructions) <u>ArtWriting</u>	B Enter code from instructions ▶ <u>711510</u>
C Business name. If no separate business name, leave blank. <u>CLAIRE RUSCHE</u>	D Employer ID no. (EIN) (see instr.)
E Business address (including suite or room no.) ▶ <u>466 CAMPBELL LN</u> City, town or post office, state, and ZIP code <u>SPRINGTOWN, TX 76082</u>	
F Accounting method: (1) <input checked="" type="checkbox"/> Cash (2) <input type="checkbox"/> Accrual (3) <input type="checkbox"/> Other (specify) ▶ _____	
G Did you "materially participate" in the operation of this business during 2021? If "No," see instructions for limit on losses	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
H If you started or acquired this business during 2021, check here	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
I Did you make any payments in 2021 that would require you to file Form(s) 1099? See instructions	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
J If "Yes," did you or will you file required Form(s) 1099?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No

Part I Income

1 Gross receipts or sales. See instructions for line 1 and check the box if this income was reported to you on Form W-2 and the "Statutory employee" box on that form was checked	1	12,377
2 Returns and allowances	2	
3 Subtract line 2 from line 1	3	12,377
4 Cost of goods sold (from line 42)	4	4,572
5 Gross profit. Subtract line 4 from line 3	5	7,805
6 Other income, including federal and state gasoline or fuel tax credit or refund (see instructions)	6	
7 Gross income. Add lines 5 and 6	7	7,805

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

8 Advertising	8		
9 Car and truck expenses (see instructions)	9		
10 Commissions and fees	10	568	
11 Contract labor (see instructions)	11		
12 Depletion	12		
13 Depreciation and section 179 expense deduction (not included in Part III) (see instr.)	13	265	
14 Employee benefit programs (other than on line 19)	14		
15 Insurance (other than health)	15		
16 Interest (see instructions):			
a Mortgage (paid to banks, etc.)	16a		
b Other	16b		
17 Legal and professional services	17		
18 Office expense (see instructions)	18		
19 Pension & profit-sharing plans	19		
20 Rent or lease (see instructions):			
a Vehicles, machinery, and equipment	20a		
b Other business property	20b		
21 Repairs and maintenance	21		
22 Supplies (not included in Part III)	22	244	
23 Taxes and licenses	23		
24 Travel and meals:			
a Travel	24a		
b Deductible meals (see instructions)	24b		
25 Utilities	25		
26 Wages (less employment credits)	26		
27 a Other expenses (from line 48)	27a	1,150	
b Reserved for future use	27b		
28 Total expenses before expenses for business use of home. Add lines 8 through 27a	28	2,227	
29 Tentative profit or (loss). Subtract line 28 from line 7	29	5,578	
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: <u>1,500</u> and (b) the part of your home used for business: <u>288</u> . Use the Simplified Method Worksheet in the instructions to figure the amount to enter on line 30	30	1,440	
31 Net profit or (loss). Subtract line 30 from line 29. • If a profit, enter on both Schedule 1 (Form 1040), line 3 , and on Schedule SE, line 2 . (If you checked the box on line 1, see instructions). Estates and trusts, enter on Form 1041, line 3 . • If a loss, you must go to line 32.	31	4,138	
32 If you have a loss, check the box that describes your investment in this activity. See instructions. • If you checked 32a, enter the loss on both Schedule 1 (Form 1040), line 3 , and on Schedule SE, line 2 . (If you checked the box on line 1, see the line 31 instructions). Estates and trusts, enter on Form 1041, line 3 . • If you checked 32b, you must attach Form 6198 . Your loss may be limited.	32a		<input type="checkbox"/> All investment is at risk.
	32b		<input type="checkbox"/> Some investment is not at risk.

For Paperwork Reduction Act Notice, see the separate instructions.

Schedule C (Form 1040) 2021

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? If "Yes," attach explanation Yes No

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	1,799
37 Cost of labor. Do not include any amounts paid to yourself	37	
38 Materials and supplies	38	2,773
39 Other costs	39	
40 Add lines 35 through 39	40	4,572
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	4,572

CLIENT COPY

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

DO NOT FILE

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

Internet	562
Shipping	354
Phone	234
48 Total other expenses. Enter here and on line 27a	48 1,150

SCHEDULE C (Form 1040)

Profit or Loss From Business (Sole Proprietorship)

OMB No. 1545-0074

2021

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.

Attachment Sequence No. 09

Name of proprietor: CHRISTOPHER S RUSCHE. Social security number (SSN): 593-26-4485. Principal business or profession: ArtWriting. Business name: CHRISTOPHER RUSCHE. Business address: 466 CAMPBELL LN, SPRINGTOWN, TX 76082. Accounting method: (1) Cash. Did you materially participate? Yes. If you started or acquired this business during 2021, check here. Did you make any payments in 2021 that would require you to file Form(s) 1099? Yes.

Part I Income

Table with 7 rows for income calculation. Line 1: Gross receipts or sales, 30,691. Line 2: Returns and allowances. Line 3: Subtract line 2 from line 1, 30,691. Line 4: Cost of goods sold. Line 5: Gross profit, 30,691. Line 6: Other income. Line 7: Gross income, 30,691.

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

Table with 28 rows for expense calculation. Lines 8-27a: Advertising, Car and truck expenses, Commissions and fees, Contract labor, Depletion, Depreciation and section 179 expense deduction (633), Employee benefit programs, Insurance, Interest (Mortgage and Other), Legal and professional services, Office expense, Pension & profit-sharing plans, Rent or lease (Vehicles, machinery, and equipment; Other business property), Repairs and maintenance, Supplies, Taxes and licenses, Travel and meals (Travel; Deductible meals), Utilities, Wages, Other expenses (2,887). Line 28: Total expenses before expenses for business use of home, 3,520. Line 29: Tentative profit or (loss), 27,171.

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.

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.

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.

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? If "Yes," attach explanation Yes No

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

CLIENT COPY

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

DO NOT FILE

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

Phone	234
Adobe Subscription	272
Site5 Hosting	2,381
48 Total other expenses. Enter here and on line 27a	48 2,887

SCHEDULE D
(Form 1040)

Department of the Treasury
Internal Revenue Service (99)

Capital Gains and Losses

▶ 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.

OMB No. 1545-0074

2021
Attachment
Sequence No. **12**

Name(s) shown on return **CLAIRE K WILLIAMS & CHRISTOPHER S RUSCHE** Your social security number **316-04-3642**

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	16,835	13,131		3,704
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 page 2				7 3,704

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

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

Schedule D (Form 1040) 2021

Part III Summary

16	Combine lines 7 and 15 and enter the result	16	3,704
	<ul style="list-style-type: none"> ● If line 16 is a gain, enter the amount from line 16 on Form 1040, 1040-SR, or 1040-NR, line 7. Then, go to line 17 below. ● If line 16 is a loss, skip lines 17 through 20 below. Then, go to line 21. Also be sure to complete line 22. ● If line 16 is zero, skip lines 17 through 21 below and enter -0- on Form 1040, 1040-SR, or 1040-NR, line 7. Then, go to line 22. 		
17	Are lines 15 and 16 both gains? <input type="checkbox"/> Yes. Go to line 18. <input checked="" type="checkbox"/> No. Skip lines 18 through 21, and go to line 22.		
18	If you are required to complete the 28% Rate Gain Worksheet (see instructions), enter the amount, if any, from line 7 of that worksheet ▶	18	
19	If you are required to complete the Unrecaptured Section 1250 Gain Worksheet (see instructions), enter the amount, if any, from line 18 of that worksheet ▶	19	
20	Are lines 18 and 19 both zero or blank and are you not filing Form 4952? <input type="checkbox"/> Yes. Complete the Qualified Dividends and Capital Gain Tax Worksheet in the instructions for Forms 1040 and 1040-SR, line 16. Don't complete lines 21 and 22 below. <input type="checkbox"/> No. Complete the Schedule D Tax Worksheet in the instructions. Don't complete lines 21 and 22 below.		
21	If line 16 is a loss, enter here and on Form 1040, 1040-SR, or 1040-NR, line 7, the smaller of: <ul style="list-style-type: none"> ● The loss on line 16; or ● (\$3,000), or if married filing separately, (\$1,500) ▶ Note: When figuring which amount is smaller, treat both amounts as positive numbers.	21	()
22	Do you have qualified dividends on Form 1040, 1040-SR, or 1040-NR, line 3a? <input type="checkbox"/> Yes. Complete the Qualified Dividends and Capital Gain Tax Worksheet in the instructions for Forms 1040 and 1040-SR, line 16. <input checked="" type="checkbox"/> No. Complete the rest of Form 1040, 1040-SR, or 1040-NR.		

CLIENT COPY

DO NOT FILE

SCHEDULE E
(Form 1040)

Department of the Treasury
Internal Revenue Service (99)

Supplemental Income and Loss

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

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

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

OMB No. 1545-0074

2021

Attachment
Sequence No. **13**

Name(s) shown on return

CLAIRE K WILLIAMS & CHRISTOPHER S RUSCHE

Your social security number

316-04-3642

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	Fair Rental Days	Personal Use Days	QJV
A	6	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.	A		
B			B		
C			C		

- 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) See Attachment |

Income:	Properties:	A	B	C
3 Rents received	3			
4 Royalties received	4	1,066		

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	1,066		
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	1,066	
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		1,066
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		1,066

For Paperwork Reduction Act Notice, see the separate instructions.

Schedule E (Form 1040) 2021

**SCHEDULE SE
(Form 1040)**

Self-Employment Tax

OMB No. 1545-0074

2021

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.

Attachment
Sequence No. **17**

Name of person with self-employment income (as shown on Form 1040, 1040-SR, or 1040-NR) **CLAIRE K WILLIAMS** Social security number of person with self-employment income ▶ **316-04-3642**

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	4,138
3 Combine lines 1a, 1b, and 2	3	4,138
4a If line 3 is more than zero, multiply line 3 by 92.35% (0.9235). Otherwise, enter amount from line 3 Note: If line 4a is less than \$400 due to Conservation Reserve Program payments on line 1b, see instructions.	4a	3,821
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	3,821
5a Enter your church employee income from Form W-2. See instructions for definition of church employee income	5a	
b Multiply line 5a by 92.35% (0.9235). If less than \$100, enter -0-	5b	0
6 Add lines 4c and 5b	6	3,821
7 Maximum amount of combined wages and self-employment earnings subject to social security tax or the 6.2% portion of the 7.65% railroad retirement (tier 1) tax for 2021	7	142,800
8a Total social security wages and tips (total of boxes 3 and 7 on Form(s) W-2) and railroad retirement (tier 1) compensation. If \$142,800 or more, skip lines 8b through 10, and go to line 11	8a	
b Unreported tips subject to social security tax from Form 4137, line 10	8b	
c Wages subject to social security tax from Form 8919, line 10	8c	
d Add lines 8a, 8b, and 8c	8d	
9 Subtract line 8d from line 7. If zero or less, enter -0- here and on line 10 and go to line 11 ▶	9	142,800
10 Multiply the smaller of line 6 or line 9 by 12.4% (0.124)	10	474
11 Multiply line 6 by 2.9% (0.029)	11	111
12 Self-employment tax. Add lines 10 and 11. Enter here and on Schedule 2 (Form 1040), line 4	12	585
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	293

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

Farm Optional Method. You may use this method only if (a) your gross farm income ¹ wasn't more than \$8,820, or (b) your net farm profits ² 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 income ¹ (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 profits ³ 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 income ⁴ (not less than zero) or the amount on line 16. Also, include this amount on line 4b above	17	

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

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

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

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

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

Schedule SE (Form 1040) 2021

**SCHEDULE SE
(Form 1040)**

Self-Employment Tax

OMB No. 1545-0074

2021

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.

Attachment
Sequence No. **17**

Name of person with self-employment income (as shown on Form 1040, 1040-SR, or 1040-NR) **CHRISTOPHER S RUSCHE**
Social security number of person with self-employment income ▶ **593-26-4485**

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	27,171
3 Combine lines 1a, 1b, and 2	3	27,171
4a If line 3 is more than zero, multiply line 3 by 92.35% (0.9235). Otherwise, enter amount from line 3 Note: If line 4a is less than \$400 due to Conservation Reserve Program payments on line 1b, see instructions.	4a	25,092
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	25,092
5a Enter your church employee income from Form W-2. See instructions for definition of church employee income	5a	
b Multiply line 5a by 92.35% (0.9235). If less than \$100, enter -0-	5b	0
6 Add lines 4c and 5b	6	25,092
7 Maximum amount of combined wages and self-employment earnings subject to social security tax or the 6.2% portion of the 7.65% railroad retirement (tier 1) tax for 2021	7	142,800
8a Total social security wages and tips (total of boxes 3 and 7 on Form(s) W-2) and railroad retirement (tier 1) compensation. If \$142,800 or more, skip lines 8b through 10, and go to line 11	8a	
b Unreported tips subject to social security tax from Form 4137, line 10	8b	
c Wages subject to social security tax from Form 8919, line 10	8c	
d Add lines 8a, 8b, and 8c	8d	
9 Subtract line 8d from line 7. If zero or less, enter -0- here and on line 10 and go to line 11 ▶	9	142,800
10 Multiply the smaller of line 6 or line 9 by 12.4% (0.124)	10	3,111
11 Multiply line 6 by 2.9% (0.029)	11	728
12 Self-employment tax. Add lines 10 and 11. Enter here and on Schedule 2 (Form 1040), line 4	12	3,839
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	1,920

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

Farm Optional Method. You may use this method only if (a) your gross farm income ¹ wasn't more than \$8,820, or (b) your net farm profits ² 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 income ¹ (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 profits ³ 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 income ⁴ (not less than zero) or the amount on line 16. Also, include this amount on line 4b above	17	

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

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

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

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

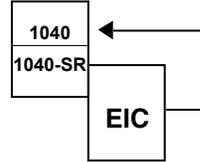
For Paperwork Reduction Act Notice, see your tax return instructions.

Schedule SE (Form 1040) 2021

SCHEDULE EIC
(Form 1040)

Earned Income Credit

Qualifying Child Information



OMB No. 1545-0074

2021

Attachment
Sequence No. **43**

Department of the Treasury
Internal Revenue Service (99)

- ▶ **Complete and attach to Form 1040 or 1040-SR only if you have a qualifying child.**
- ▶ **Go to www.irs.gov/ScheduleEIC for the latest information.**

Name(s) shown on return

CLAIRE K WILLIAMS & CHRISTOPHER S RUSCHE

Your social security number

316-04-3642

If you are separated from your spouse, filing a separate return and meet the requirements to claim the EIC (see instructions), check here

Before you begin:

- See the instructions for Form 1040, lines 27a, 27b, and 27c, to make sure that **(a)** you can take the EIC, and **(b)** you have a qualifying child.
- Be sure the child's name on line 1 and social security number (SSN) on line 2 agree with the child's social security card. Otherwise, at the time we process your return, we may reduce your EIC. If the name or SSN on the child's social security card is not correct, call the Social Security Administration at 1-800-772-1213.



- You can't claim the EIC for a child who didn't live with you for more than half of the year.
- If you take the EIC even though you are not eligible, you may not be allowed to take the credit for up to 10 years. See the instructions for details.
- It will take us longer to process your return and issue your refund if you do not fill in all lines that apply for each qualifying child.

Qualifying Child Information

	Child 1	Child 2	Child 3			
	First name	Last name	First name	Last name	First name	Last name
1 Child's name If you have more than three qualifying children, you have to list only three to get the maximum credit.	CARLIE	LATTNER	CAITLYN	LATTNER	LILY	RUSCHE
2 Child's SSN The child must have an SSN as defined in the instructions for Form 1040, lines 27a, 27b, and 27c, unless the child was born and died in 2021. If your child was born and died in 2021 and did not have an SSN, enter "Died" on this line and attach a copy of the child's birth certificate, death certificate, or hospital medical records showing a live birth.	511-29-6083	166-45-2932	766-60-9948			
3 Child's year of birth If born after 2002 and the child is younger than you (or your spouse, if filing jointly), skip lines 4a and 4b; go to line 5.	Year 2008	Year 2014	Year 2007			
4a Was the child under age 24 at the end of 2021, a student, and younger than you (or your spouse, if filing jointly)?	<input type="checkbox"/> Yes. <input type="checkbox"/> No. Go to line 5. Go to line 4b.	<input type="checkbox"/> Yes. <input type="checkbox"/> No. Go to line 5. Go to line 4b.	<input type="checkbox"/> Yes. <input type="checkbox"/> No. Go to line 5. Go to line 4b.			
b Was the child permanently and totally disabled during any part of 2021?	<input type="checkbox"/> Yes. <input type="checkbox"/> No. Go to line 5. The child is not a qualifying child.	<input type="checkbox"/> Yes. <input type="checkbox"/> No. Go to line 5. The child is not a qualifying child.	<input type="checkbox"/> Yes. <input type="checkbox"/> No. Go to line 5. The child is not a qualifying child.			
5 Child's relationship to you (for example, son, daughter, grandchild, niece, nephew, eligible foster child, etc.)	DAUGHTER	DAUGHTER	STEPCHILD			
6 Number of months child lived with you in the United States during 2021 • If the child lived with you for more than half of 2021 but less than 7 months, enter "7." • If the child was born or died in 2021 and your home was the child's home for more than half the time he or she was alive during 2021, enter "12."	12 months Do not enter more than 12 months.	12 months Do not enter more than 12 months.	12 months Do not enter more than 12 months.			

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

Schedule EIC (Form 1040) 2021

SCHEDULE 8812
(Form 1040)

Credits for Qualifying Children and Other Dependents

1040
1040-SR
1040-NR

OMB No. 1545-0074

2021

Attachment
Sequence No. **47**

Department of the Treasury
Internal Revenue Service (99)

▶ **Attach to Form 1040, 1040-SR, or 1040-NR.**
▶ **Go to www.irs.gov/Schedule8812 for instructions and the latest information.**

8812

Name(s) shown on return **CLAIRE K WILLIAMS & CHRISTOPHER S RUSCHE** Your social security number **316-04-3642**

Part I-A Child Tax Credit and Credit for Other Dependents

1	Enter the amount from line 11 of your Form 1040, 1040-SR, or 1040-NR	1	31,264
2a	Enter income from Puerto Rico that you excluded	2a	
b	Enter the amounts from lines 45 and 50 of your Form 2555	2b	
c	Enter the amount from line 15 of your Form 4563	2c	
d	Add lines 2a through 2c	2d	
3	Add lines 1 and 2d	3	31,264
4a	Number of qualifying children under age 18 with the required social security no.	4a	5
b	Number of children incl. on line 4a who were under age 6 at the end of 2021	4b	1
c	Subtract line 4b from line 4a	4c	4
5	If line 4a is more than zero, enter the amount from the Line 5 Worksheet ; otherwise, enter -0-	5	15,600
6	Number of other dependents, including any qualifying children who are not under age 18 or who do not have the required social security number Caution: Do not include yourself, your spouse, or anyone who is not a U.S. citizen, U.S. national, or U.S. resident alien. Also, do not include anyone you included on line 4a.	6	
7	Multiply line 6 by \$500	7	
8	Add lines 5 and 7	8	15,600
9	Enter the amount shown below for your filing status. • Married filing jointly--\$400,000 • All other filing statuses--\$200,000	9	400,000
10	Subtract line 9 from line 3. • If zero or less, enter -0-. • If more than zero and not a multiple of \$1,000, enter the next multiple of \$1,000. For example, if the result is \$425, enter \$1,000; if the result is \$1,025, enter \$2,000, etc.	10	0
11	Multiply line 10 by 5% (0.05)	11	
12	Subtract line 11 from line 8. If zero or less, enter -0-	12	15,600
13	Check all the boxes that apply to you (or your spouse if married filing jointly). A Check here if you (or your spouse if married filing jointly) had a principal place of abode in the United States for more than half of 2021 <input checked="" type="checkbox"/> B Check here if you (or your spouse if married filing jointly) were a bona fide resident of Puerto Rico for 2021 <input type="checkbox"/>		

Part I-B Filers Who Check a Box on Line 13

Caution: If you did not check a box on line 13, do not complete Part I-B; instead, skip to Part I-C.

14a	Enter the smaller of line 7 or line 12	14a	
b	Subtract line 14a from line 12	14b	15,600
c	If line 14a is zero, enter -0-; otherwise, enter the amount from the Credit Limit Worksheet A	14c	0
d	Enter the smaller of line 14a or line 14c	14d	
e	Add lines 14b and 14d	14e	15,600
f	Enter the aggregate amount of advance child tax credit payments you (and your spouse if filing jointly) received for 2021. See your Letter(s) 6419 for the amounts to include on this line. If you are missing Letter 6419, see the instructions before entering an amount on this line. If you didn't receive any advance child tax credit payments for 2021, enter -0- Caution: If the amount on this line doesn't match the aggregate amounts reported to you (and your spouse if filing jointly) on your Letter(s) 6419, the processing of your return will be delayed.	14f	6,000
g	Subtract line 14f from line 14e. If zero or less, enter -0- on lines 14g through 14i and go to Part III	14g	9,600
h	Enter the smaller of line 14d or line 14g. This is your credit for other dependents. Enter this amount on line 19 of your Form 1040, 1040-SR, or 1040-NR	14h	
i	Subtract line 14h from line 14g. This is your refundable child tax credit. Enter this amount on line 28 of your Form 1040, 1040-SR, or 1040-NR	14i	9,600

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

Schedule 8812 (Form 1040) 2021

**Qualified Business Income Deduction
Simplified Computation**

Department of the Treasury
Internal Revenue Service

▶ **Attach to your tax return.**

Attachment
Sequence No. **55**

▶ **Go to www.irs.gov/Form8995 for instructions and the latest information.**

Name(s) shown on return <u>CLAIRE K WILLIAMS & CHRISTOPHER S RUSCHE</u>	Your taxpayer identification number <u>316-04-3642</u>
--	---

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

Use this form if your taxable income, before your qualified business income deduction, is at or below \$164,900 (\$164,925 if married filing separately; \$329,800 if married filing jointly), and you aren't a patron of an agricultural or horticultural cooperative.

1	(a) Trade, business, or aggregation name	(b) Taxpayer identification number	(c) Qualified business income or (loss)
i	ArtWriting	316-04-3642	3,845
ii	ArtWriting	593-26-4485	22,635
iii			
iv			
v			
2	Total qualified business income or (loss). Combine lines 1i through 1v, column (c) . . .	26,480	
3	Qualified business net (loss) carryforward from the prior year	()	
4	Total qualified business income. Combine lines 2 and 3. If zero or less, enter -0- . . .	26,480	
5	Qualified business income component. Multiply line 4 by 20% (0.20)		5,296
6	Qualified REIT dividends and publicly traded partnership (PTP) income or (loss) (see instructions)	()	
7	Qualified REIT dividends and qualified PTP (loss) carryforward from the prior year . . .	()	
8	Total qualified REIT dividends and PTP income. Combine lines 6 and 7. If zero or less, enter -0-	0	
9	REIT and PTP component. Multiply line 8 by 20% (0.20)		
10	Qualified business income deduction before the income limitation. Add lines 5 and 9		5,296
11	Taxable income before qualified business income deduction (see instructions)	6,164	
12	Net capital gain (see instructions)		
13	Subtract line 12 from line 11. If zero or less, enter -0-	6,164	
14	Income limitation. Multiply line 13 by 20% (0.20)		1,233
15	Qualified business income deduction. Enter the smaller of line 10 or line 14. Also enter this amount on the applicable line of your return (see instructions) ▶		1,233
16	Total qualified business (loss) carryforward. Combine lines 2 and 3. If greater than zero, enter -0-		()
17	Total qualified REIT dividends and PTP (loss) carryforward. Combine lines 6 and 7. If greater than zero, enter -0-		()

CLIENT COPY

DO NOT FILE

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

Premium Tax Credit (PTC)

Department of the Treasury
Internal Revenue Service

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

2021

Attachment
Sequence No. **73**

▶ Go to www.irs.gov/Form8962 for instructions and the latest information.

Name shown on your return **CLAIRE K WILLIAMS & CHRISTOPHER S RUSCHE** Your social security number **316-04-3642**

- A.** If you, or your spouse (if filing a joint return), received, or were approved to receive, unemployment compensation for any week beginning during 2021, check the box. See instructions ▶
- B.** You cannot take the PTC if your filing status is married filing separately unless you qualify for an exception. See instructions. If you qualify, check the box ▶

Part I Annual and Monthly Contribution Amount

1 Tax family size. Enter your tax family size. See instructions		1	7
2a Modified AGI. Enter your modified AGI. See instructions	2a	31,264	
b Enter the total of your dependents' modified AGI. See instructions	2b		
3 Household income. Add the amounts on lines 2a and 2b. See instructions		3	31,264
4 Federal poverty line. Enter the federal poverty line amount from Table 1-1, 1-2, or 1-3. See instructions. Check the appropriate box for the federal poverty table used. a <input type="checkbox"/> Alaska b <input type="checkbox"/> Hawaii c <input checked="" type="checkbox"/> Other 48 states and DC		4	39,640
5 Household income as a percentage of federal poverty line (see instructions)		5	78 %
6 Reserved for future use			
7 Applicable figure. Using your line 5 percentage, locate your "applicable figure" on the table in the instructions		7	0.0000
8a Annual contribution amount. Multiply line 3 by line 7. Round to nearest whole dollar amount	8a	0	
b Monthly contribution amount. Divide line 8a by 12. Round to nearest whole dollar amount	8b		0

Part II Premium Tax Credit Claim and Reconciliation of Advance Payment of Premium Tax Credit

- 9** Are you allocating policy amounts with another taxpayer or do you want to use the alternative calculation for year of marriage? See instr. **Yes.** Skip to Part IV, Allocation of Policy Amounts, or Part V, Alternative Calculation for Year of Marriage. **No.** Continue to line 10.
- 10** See the instructions to determine if you can use line 11 or must complete lines 12 through 23. **Yes.** Continue to line 11. Compute your annual PTC. Then skip lines 12-23 and continue to line 24. **No.** Continue to lines 12-23. Compute your monthly PTC and continue to line 24.

Annual Calculation	(a) Annual enrollment premiums (Form(s) 1095-A, line 33A)	(b) Annual applicable SLCSP premium (Form(s) 1095-A, line 33B)	(c) Annual contribution amount (line 8a)	(d) Annual maximum premium assistance (subtract (c) from (b); if zero or less, enter -0-)	(e) Annual premium tax credit allowed (smaller of (a) or (d))	(f) Annual advance payment of PTC (Form(s) 1095-A, line 33C)
11 Annual Totals				0	0	
Monthly Calculation	(a) Monthly enrollment premiums (Form(s) 1095-A, lines 21-32, column A)	(b) Monthly applicable SLCSP premium (Form(s) 1095-A, lines 21-32, column B)	(c) Monthly contribution amount (amount from line 8b or alternative marriage monthly calculation)	(d) Monthly maximum premium assistance (subtract (c) from (b); if zero or less, enter -0-)	(e) Monthly premium tax credit allowed (smaller of (a) or (d))	(f) Monthly advance payment of PTC (Form(s) 1095-A, lines 21-32, column C)
12 January	517	438		438	438	235
13 February	517	438		438	438	235
14 March	517	438		438	438	235
15 April	517	438		438	438	235
16 May	517	438		438	438	235
17 June	517	438		438	438	235
18 July	517	438		438	438	235
19 August	517	438		438	438	235
20 September	517	438		438	438	427
21 October	517	438		438	438	427
22 November	517	438		438	438	427
23 December	517	438		438	438	427
24 Total premium tax credit. Enter the amount from ln. 11(e) or add lns. 12(e) through 23(e) and enter the total here					24	5,256
25 Advance payment of PTC. Enter the amount from ln. 11(f) or add lns. 12(f) through 23(f) and enter the total here					25	3,588
26 Net premium tax credit. If line 24 is greater than line 25, subtract line 25 from line 24. Enter the difference here and on Schedule 3 (Form 1040), line 9. If line 24 equals line 25, enter -0-. Stop here. If line 25 is greater than line 24, leave this line blank and continue to line 27					26	1,668

Part III Repayment of Excess Advance Payment of the Premium Tax Credit

27 Excess advance payment of PTC. If line 25 is greater than line 24, subtract line 24 from line 25. Enter the difference here		27	
28 Repayment limitation (see instructions)		28	
29 Excess advance premium tax credit repayment. Enter the smaller of line 27 or line 28 here and on Schedule 2 (Form 1040), line 2		29	

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

2020 DEPENDENT INFORMATION ATTACHMENT

CLAIRE K WILLIAMS & CHRISTOPHER S RUSCHE
316-04-3642

Dependent's Name	Dependent Social Security Number	Relationship to Taxpayer	Qualifies for Child Tax Credit	Qualifies for Other Dep Credit
Annalise Rusche	858-49-1985	DAUGHTER	X	

CLIENT COPY

DO NOT FILE

2021 MERCHANT PAYMENTS SUMMARY ATTACHMENT

CLAIRE K WILLIAMS & CHRISTOPHER S RUSCHE

316-04-3642

Payer Name	Payer's Federal ID Number	T or S	Activity	Gross Amount (Box 1a)	Card Not Present Transactions (Box 1b)	Merchant Code (Box 2)	Federal Tax Withheld (Box 4)	State	State Withholding (Box 8)
Patreon Inc		S		30,691					

CLIENT COPY

DO NOT FILE

TOTAL

30,691

2020 MISCELLANEOUS/NEC INCOME SUMMARY ATTACHMENT

Payer Name	Payer's Federal ID Number	T or S	Form	Activity	Rent (Box 1)	Royalties (Box 2)	Other Income (Box 3)	NonEmp Comp (NEC Box 1)	Federal Tax Withheld (Box 4)	State	State Income (Box 18)	State Tax Withheld (Box 16)
Twitch Interact		T				1,066						

CLIENT COPY

DO NOT FILE

2021 SCHEDULE E TYPE OF PROPERTY ATTACHMENT

CLAIRE K WILLIAMS & CHRISTOPHER S RUSCHE
316-04-3642

SCHEDULE E # 1 PROPERTY COLUMN A: Twitch Streaming

CLIENT COPY

DO NOT FILE

2021 RECOVERY REBATE CREDIT WORKSHEET – LINE 30

CLAIRE K WILLIAMS & CHRISTOPHER S RUSCHE
316-04-3642

Before you begin: See the instructions for line 30 to find out if you can take this credit and for definitions and other information needed to fill out this worksheet.
 If you received Notice 1444-C, have it available.
 Don't include on line 13 any amount you received but later returned to the IRS.
 If you can't take the recovery rebate credit, you don't have to repay any amount of EIP 3 on Form 1040 or 1040-SR.

1. Can you be claimed as a dependent on another person's 2021 return? If filing a joint return, go to line 2.
 No. Go to line 2.
 Yes. **STOP** You can't take the credit. Don't complete the rest of this worksheet and don't enter any amount on line 30.
2. Does your 2021 return include a social security number that was issued on or before the due date of your 2021 return (including extensions) for you and, if filing a joint return, your spouse?
 Yes. Go to line 6.
 No. If you are filing a joint return, go to line 3. If you aren't filing a joint return, go to line 5.
3. Was at least one of you a member of the U.S. Armed Forces at any time during 2021, and does at least one of you have a social security number that was issued on or before the due date of your 2021 return (including extensions)?
 Yes. Your credit is not limited. Go to line 6.
 No. Go to line 4.
4. Does one of you have a social security number that was issued on or before the due date of your 2021 return (including extensions)?
 Yes. Your credit is limited. Go to line 6.
 No. Go to line 5.
5. Do you have any dependents listed in the Dependents section on page 1 of Form 1040 or 1040-SR for whom you entered a social security number that was issued on or before the due date of your 2021 return (including extensions) or an adoption taxpayer identification number?
 Yes. Enter zero on line 6 and go to line 7.
 No. **STOP** You can't take the credit. Don't complete the rest of this worksheet and don't enter any amount on line 30.
6. Enter:
 - \$1,400 if single, head of household, married filing separately, or qualifying widow(er),
 - \$1,400 if married filing jointly and you answered "Yes" to question 4, or
 - \$2,800 if married filing jointly and you answered "Yes" to question 2 or 3

	6.	2,800
7. Multiply \$1,400 by the number of dependents listed in the Dependents section on page 1 of Form 1040 or 1040-SR for whom you entered a social security number that was issued on or before the due date of your 2021 return (including extensions) or an adoption taxpayer identification number	7.	7,000
8. Add lines 6 and 7	8.	9,800
9. Is the amount on line 11 of Form 1040 or 1040-SR more than the amount shown below for your filing status?
 - Single or Married filing separately – \$75,000
 - Married filing jointly or qualifying widow(er) – \$150,000
 - Head of household – \$112,500 **Yes.** Enter the amount from line 11 of Form 1040 or 1040-SR and go to line 10
 No. Enter the amount from line 8 on line 12 and skip lines 10 and 11

	9.	
--	----	--
10. Is line 9 more than the amount shown below for your filing status?
 - Single or married filing separately – \$80,000
 - Married filing jointly or qualifying widow(er) – \$160,000
 - Head of household – \$120,000 **Yes.** **STOP** You can't take the credit. Don't complete the rest of this worksheet and don't enter any amount on line 30.
 No. Subtract line 9 from the amount shown above for your filing status

	10.	
--	-----	--
11. Divide line 10 by the amount shown below for your filing status. Enter the result as a decimal (rounded to at least 2 places).
 - Single or married filing separately – \$5,000
 - Married filing jointly or qualifying widow(er) – \$10,000
 - Head of household – \$7,500

	11.	
--	-----	--
12. Multiply line 8 by line 11

	12.	9,800
--	-----	-------
13. Enter the amount, if any, of EIP 3 that was issued to you. If filing a joint return, include the amount, if any, or your spouse's EIP 3. You may refer to Notice 1444-C or your tax account information at IRS.gov/Account for the amount to enter here

	13.	4,200
--	-----	-------
14. **Recovery rebate credit.** Subtract line 13 from line 12. If zero or less, enter -0-. If line 13 is more than line 12, you don't have to pay back the difference. Enter the result here and, if more than zero, on line 30 of Form 1040 or 1040-SR

	14.	5,600
--	-----	-------

2021 SCHEDULE C SIMPLIFIED METHOD WORKSHEET

CLAIRE K WILLIAMS & CHRISTOPHER S RUSCHE
316-04-3642

Keep for Your Records

Note: Please refer to the instructions for the Simplified Method Worksheet located in the Schedule C instructions.

- | | | |
|---|-----|----------------|
| 1. Enter the amount of the gross income limitation | 1. | <u>5,578</u> |
| 2. Allowable square footage for the qualified business use. Do not enter more than 300 square feet | 2. | <u>288</u> |
| 3. Simplified method amount: | | |
| a. Maximum allowable amount | 3a. | <u>5</u> |
| b. For daycare facilities not used exclusively for business, enter the decimal amount from the Daycare Facility Worksheet; otherwise, enter 1.0 | b. | <u>1.00000</u> |
| c. Multiply line 3a by line 3b and enter result to 2 decimal places | c. | <u>5.00</u> |
| 4. Multiple line 2 by line 3c | 4. | <u>1,440</u> |
| 5. Allowable expenses using the simplified method. Enter the smaller of line 1 or line 4 here and include that amount on Schedule C, line 30. If zero or less, enter -0- | 5. | <u>1,440</u> |
| 6. Carryover of unallowed expenses from a prior year that are not allowed in <CY>. | | |
| a. Operating expenses. Enter the amount from your last Form 8829, line 43 (line 42 if before 2019). | 6a. | _____ |
| b. Excess casualty losses and depreciation. Enter the amount from your last Form 8829, line 44 (line 43 if before 2019). | b. | _____ |

CLIENT COPY
Instructions for the Simplified Method Worksheet

Use this worksheet to figure the amount of expenses you may deduct for a qualified business use of a home if you are electing to use the simplified method for that home. If you are not electing to use the simplified method, use Form 8829.

Line 1. If all gross income from your trade or business is from this qualified business use of your home, figure your gross income limitation as follows.

- | | | |
|--|----|--------------|
| A. Enter the amount from Schedule C, line 29 | A. | <u>5,578</u> |
| B. Enter any gain derived from the business use of your home and shown on Form 8949 (and included on Schedule D) or Form 4797 | B. | _____ |
| C. Add lines A and B | C. | <u>5,578</u> |
| D. Enter the loss (as a positive number) shown on Form 8949 (and included on Schedule D) or Form 4797 that are allocable to the business, but not allocable to the use of the home | D. | _____ |
| E. Gross income limitation. Subtract line D from line C. Enter the result here and on line 1 | E. | <u>5,578</u> |

Daycare Facility Worksheet (for simplified method)

- | | | |
|---|----|-------|
| 1. Multiply days used for daycare during the year by hours used per day | 1. | _____ |
| 2. Total hours available for use during the year (see instructions) | 2. | _____ |
| 3. Divide line 1 by line 2. Enter the result as a decimal amount here and on line 3b of the Simplified Method Worksheet | 3. | _____ |

2021 SELF-EMPLOYED HEALTH INSURANCE DEDUCTION

CLAIRE K WILLIAMS & CHRISTOPHER S RUSCHE
316-04-3642

Keep for Your Records

Note: Use a separate worksheet for each trade or business under which an insurance plan is established.

1. Enter the total amount paid in 2021 for health insurance coverage established under your business (or the S corporation in which you were a more-than-2% shareholder) for 2021 for you, your spouse, and your dependents. Your insurance can also cover your child who was under age 27 at the end of 2021, even if the child was not your dependent. But **don't** include the following.
 - Amounts for any month you were eligible to participate in a health plan subsidized by your employer or your spouse's employer or the employer of either your dependent or your child who was under the age of 27 at the end of 2021.
 - Any amounts paid from retirement plan distributions that were nontaxable because you are a retired public safety officer.
 - Any qualified health insurance coverage payments that you included on Form 8885, line 4, to claim the HCTC or on Form 14095 to receive a reimbursement of the HCTC during the year.
 - Any advance monthly payments of the HCTC that your health plan administrator received from the IRS, as shown on Form 1099-H.
 - Any qualified health insurance coverage payments you paid to for eligible coverage months for which you received the benefit of the HCTC monthly advance payment program.
 - Any payments for qualified long-term care insurance (see line 2).

1. 2,616

2. For coverage under a qualified long-term care insurance contract, enter for each person covered the **smaller** of the following amounts.
 - a) Total payments made for that person during the year.
 - b) The amount shown below. Use the person's age at the end of the tax year.
 - \$450 – if that person is age 40 or younger
 - \$850 – if age 41 to 50
 - \$1,690 – if age 51 to 60
 - \$4,520 – if age 61 to 70
 - \$5,640 – if age 71 or older

Don't include payments for any month you were eligible to participate in a long-term care insurance plan subsidized by your or your spouse's employer or the employer of either your dependent or your child who was under the age of 27 at the end of 2021. If more than one person is covered, figure separately the amount to enter for each person. Then enter the total of those amounts

2. _____

3. Add lines 1 and 2 3. 2,616

4. Enter your net profit* and any other earned income** from the business under which the insurance plan is established. Don't include Conservation Reserve Program payments exempt from self-employment tax. If the business is an S corporation, skip to line 11 4. 27,171

5. Enter the total of all net profits* from Schedule C, line 31; Schedule F (Form 1040), line 34; or Schedule K-1 (Form 1065), box 14, code A, plus any other income allocable to the profitable businesses. Don't include Conservation Reserve Program payments exempt from self-employment tax. See Instructions for Schedule SE. **Don't** include any net losses shown on these schedules 5. 27,171

6. Divide line 4 by line 5 6. 1

7. Multiply Schedule 1 (Form 1040), line 15 by the percentage on line 6 7. 1,920

8. Subtract line 7 from line 4 8. 25,251

9. Enter the amount, if any, from Schedule 1 (Form 1040), line 16, attributable to the same trade or business in which the insurance plan is established 9. _____

10. Subtract line 9 from line 8 10. 25,251

11. Enter your Medicare wages (box 5 of Form W-2) from an S corporation in which you are a more-than-2% shareholder and in which the insurance plan is established 11. _____

12. Enter any amount from Form 2555, line 45, attributable to the amount entered on line 4 or line 11 above 12. _____

13. Subtract line 12 from line 10 or 11, whichever applies 13. 25,251

14. Enter the **smaller** of line 3 or line 13 here and on Schedule 1 (Form 1040), line 17. **Don't** include this amount when figuring any medical expense deduction on Schedule A (Form 1040) 14. 2,616

* If you used either optional method to figure your net earning from self-employment from any business, don't enter your net profit from the business. Instead, enter the amount attributable to that business from Schedule SE (Form 1040), Part I, line 4b.

** **Earned income** includes net earnings and gains from the sale, transfer, or licensing of property you created. However it doesn't include capital gain income.

2020 Figuring the Limit on the Self-Employed Health Insurance Deduction for Specified Premiums

CLAIRE K WILLIAMS & CHRISTOPHER S RUSCHE
316-04-3642

Keep for Your Records

Note: If you have more than one trade or business under which a qualified health plan is established, complete lines 4-13 separately for each trade or business. Add the amounts on line 13 for all the trades or businesses. Then complete lines 14-17 once for all trades or businesses.

1. Enter your specified premiums. See Specified Premiums under Instructions for Worksheet P, earlier	1.	<u>2,616</u>
2. Enter the APTC from Form 1095-A, Part III, column C, that is attributable to the premiums on line 1	2.	<u> </u>
3. Subtract line 2 from line 1	3.	<u>2,616</u>
4. Enter your net *profit and any other earned income ** from the business under which qualified health plan is established. Do not include Conservation Reserve Program payments exempt from self-employment tax. If business is an S corporation, skip to line 11	4.	<u>32,375</u>
5. Enter the total of all net profits* from: Schedule C (Form 1040 or 1040-SR), line 31; Schedule F (Form 1040 or 1040-SR) line 34; or Schedule K-1 (Form 1065), box 14, code A; plus any other income allocable to profitable businesses. Do not include Conservation Reserve Program payments exempt from self-employment tax. See instructions for Schedule SE (Form 1040 or 1040-SR). Do not include any net losses shown on these schedules	5.	<u>27,171</u>
6. Divide line 4 by line 5	6.	<u>1</u>
7. Multiply line 14 of Schedule 1 (Form 1040 or 1040-SR or 1040-NR) by line 6	7.	<u>2,637</u>
8. Subtract line 7 from line 4	8.	<u>29,738</u>
9. Enter amount, if any, from line 15 of Schedule 1 (Form 1040 or 1040-SR or Form 1040-NR), attributable to same business for which qualified health plan is established	9.	<u> </u>
10. Subtract line 9 from line 8	10.	<u>29,738</u>
11. Enter your Medicare wages (Form W-2, box 5) from an S corporation in which you are a more-than-2% shareholder and in which qualified health plan is established	11.	<u> </u>
12. Enter any amount from Form 2555, line 45, attributable to amount entered on line 4, or line 11 above	12.	<u>0</u>
Note: If above are not filing Form 2555, enter -0-		
13. Subtract line 12 from line 10 or 11, whichever applies	13.	<u>29,738</u>
14. Enter your self-employed health insurance deduction from nonspecified premiums from Worksheet P, line 3, or Worksheet 6-A, line 14, in chapter 6 of Publication 535	14.	<u> </u>
15. Subtract line 14 from line 13	15.	<u>29,738</u>
16. Enter smaller of line 3 or line 15	16.	<u>2,616</u>
17. Add lines 14 and 16	17.	<u>2,616</u>
18. Is line 2 blank or -0-?	18.	<u> </u>
Yes. Skip line 19 and Worksheet X. Use of one of the methods that follow Worksheet X to figure the PTC and self-employed health insurance deduction for specified premiums.		
No. Go to line 19.		
19. Subtract line 16 from line 15. Then go to Worksheet X.	19.	<u>27,122</u>

* If you used either optional method to figure your net earning from self-employment from any business, do not enter your net profit from the business. Instead, enter the amount attributable to that business from Schedule SE, Section B, line 4b.

** **Earned income** includes net earnings and gains from the sale, transfer, or licensing of property you created. However it does not include capital gain income.

2020 Figuring Household Income and the Repayment Limitation

CLAIRE K WILLIAMS & CHRISTOPHER S RUSCHE
316-04-3642

Keep for Your Records

Part I: Taxpayer's Modified AGI

1. Combine the amounts from:
 - Form 1040 or 1040-SR, lines 2a, 7b and the excess, if any, of line 5a over line 5b.
 - Form 1040NR, lines 9b and 23
1. 36,093
- Note:** See instructions if you are filing Form 8582, 8814, or 8815.
2. Enter any amounts from Form 2555, lines 45 and 50
 3. Add lines 1 and 2
 4. Enter the total of the amounts from:
 - Schedule 1 (Form 1040 or 1040-SR or 1040-NR), lines 10 through 15, 17, and 18a, plus any write-in adjustments you entered on the dotted line next to Schedule 1 (Form 1040 or 1040-SR or 1040-NR) line 22.
4. 2,213
- Note:** See instructions if you made contributions to a traditional IRA.
5. Enter the amount from Worksheet W, line 14
 6. Enter the amount from Worksheet W, line 16
 7. Add lines 4, 5, and 6
 8. Subtract line 7 from line 3. Then go to Part II if you are claiming dependents on your tax return. If you are not claiming any dependents on your tax return, skip Part II and go to Part III
7. 2,213
8. 33,880

Part II: Dependents' Modified AGI

Note: Use Part II to figure combined modified AGI for dependents you claimed as exemptions on your return. Only include modified AGI of those dependents who are required to file a return. Do not include modified AGI of dependents who are filing a tax return only to claim a refund of tax withheld or estimated tax.

9. Enter combined AGI for your dependents from Form 1040 or 1040-SR, line 8b; and Form 1040-NR, line 35
 10. Enter any tax-exempt interest for your dependents from Form 1040 or 1040-SR, line 2a and Form 1040NR, line 9b
 11. Enter any amounts for your dependents from Form 2555, lines 45, and 50.
 12. Enter for each of your dependents the excess, if any, of Form 1040, line 5a over line 5b
 13. Add lines 9 through 12. Then go to Part III
9. _____
10. _____
11. _____
12. _____
13. _____

Continued on next page

2020 Figuring Household Income and Limitation on Additional Tax (continued)

CLAIRE K WILLIAMS & CHRISTOPHER S RUSCHE
316-04-3642

Keep for Your Records

Part III: Repayment Limitation

Note. If you are filing Form 8885, see the Instructions for Worksheet X before completing this part.

14. Household income. Add line 8 and 13	14.	33,880
15. Enter the smaller of Worksheet W, line 19 or \$650 (\$325 if your filing status is single)	15.	650
16. Subtract line 15 from line 14. If zero or less, enter -0-	16.	33,230
17a. Enter the number of qualifying individuals in your tax family (including yourself) 17a. _____ 7		
17b. Enter Federal poverty amount as determined by family size on line 18a and Federal poverty table 1-1, 1-2, or 1-3 for your state of residence during 2020 in the Form 8962 instructions	17b.	39,640
18. Divide line 16 by line 17b. If the result is not a whole percentage, do not round; instead, multiply this number by 100 (to express it as a percentage) and then drop any numbers after the decimal point. For example, for .9984, enter the result as 99; for 1.8565, enter the result as 185; for 3.997, enter the result as 399	18.	83
<ul style="list-style-type: none"> ● If the result is less than 200, enter \$650 (\$325 if your filing status is single) on line 25. Skip lines 19-24. ● If result is 200 or more, go to line 19. 		
19. Enter the smaller of Worksheet W, line 19 or \$1,600 (\$800 if your filing status is single)	19.	
20. Subtract line 19 from line 14. If zero or less, enter -0-	20.	33,880
21. Divide line 20 by line 17b. If the result is not a whole percentage, do not round; instead, multiply this number by 100 (to express it as a percentage) and then drop any numbers after the decimal point. For example, for .9984, enter the result as 99; for 1.8565, enter the result as 185; and for 3.997, enter the result as 399	21.	85
<ul style="list-style-type: none"> ● If the result is less than 300, enter \$1,600 (\$800 if your filing status is single) on line 25. Skip lines 22-24. ● If result is 300 or more, go to line 22. 		
22. Enter the smaller of Worksheet W, line 19 or \$2,700 (\$1,350 if your filing status is single)	22.	
23. Subtract line 22 from line 14. If zero or less, enter -0-	23.	33,880
24. Divide line 23 by line 17b. If the result is not a whole percentage, do not round; instead, multiply this number by 100 (to express it as a percentage) and then drop any numbers after the decimal point. For example, for .9984, enter the result as 99; for 1.8565, enter the result as 185; and for 3.997, enter the result as 399	24.	85
<ul style="list-style-type: none"> ● If the result is less than 400, enter \$2,700 (\$1,350 if your filing status is single) on line 25. ● If the result is 400 or more, enter the amount from Worksheet W, line 2, on line 25. 		
25. Enter the amount you were instructed to enter here by line 18, 21, or 24	25.	650

Part IV: Maximum Self-Employed Health Insurance Deduction

26. Add lines 6 and 25	26.	650
27. Enter the amount from Worksheet W, line 1	27.	
28. Enter the smaller of line 26 or line 27	28.	
29. Enter the amount from Worksheet W, line 15	29.	15,061
30. Enter the smaller of line 28 or line 29	30.	
31. Add lines 5 and 30. Then use one of the methods that follow to figure the PTC and the self-employed health insurance deduction for specified premiums	31.	

2020 Figuring Household Income and the Repayment Limitation

CLAIRE K WILLIAMS & CHRISTOPHER S RUSCHE
316-04-3642

Keep for Your Records

Part I: Taxpayer's Modified AGI

1. Combine the amounts from:
 - Form 1040 or 1040-SR, lines 2a, 7b and the excess, if any, of line 5a over line 5b.
 - Form 1040NR, lines 9b and 23
- Note:** See instructions if you are filing Form 8582, 8814, or 8815.
2. Enter any amounts from Form 2555, lines 45 and 50
 3. Add lines 1 and 2
 4. Enter the total of the amounts from:
 - Schedule 1 (Form 1040 or 1040-SR or 1040-NR), lines 10 through 15, 17, and 18a, plus any write-in adjustments you entered on the dotted line next to Schedule 1 (Form 1040 or 1040-SR or 1040-NR) line 22.
- Note:** See instructions if you made contributions to a traditional IRA.
5. Enter the amount from Worksheet W, line 14
 6. Enter the amount from Worksheet W, line 16
 7. Add lines 4, 5, and 6
 8. Subtract line 7 from line 3. Then go to Part II if you are claiming dependents on your tax return. If you are not claiming any dependents on your tax return, skip Part II and go to Part III

2,616
2,616

Part II: Dependents' Modified AGI

Note: Use Part II to figure combined modified AGI for dependents you claimed as exemptions on your return. Only include modified AGI of those dependents who are required to file a return. Do not include modified AGI of dependents who are filing a tax return only to claim a refund of tax withheld or estimated tax.

9. Enter combined AGI for your dependents from Form 1040 or 1040-SR, line 8b; and Form 1040-NR, line 35
10. Enter any tax-exempt interest for your dependents from Form 1040 or 1040-SR, line 2a and Form 1040NR, line 9b
11. Enter any amounts for your dependents from Form 2555, lines 45, and 50.
12. Enter for each of your dependents the excess, if any, of Form 1040, line 5a over line 5b
13. Add lines 9 through 12. Then go to Part III

Continued on next page

2020 Figuring Household Income and Limitation on Additional Tax (continued)

CLAIRE K WILLIAMS & CHRISTOPHER S RUSCHE
316-04-3642

Keep for Your Records

Part III: Repayment Limitation

Note. If you are filing Form 8885, see the Instructions for Worksheet X before completing this part.

14. Household income. Add line 8 and 13	14.	
15. Enter the smaller of Worksheet W, line 19 or \$650 (\$325 if your filing status is single)	15.	650
16. Subtract line 15 from line 14. If zero or less, enter -0-	16.	
17a. Enter the number of qualifying individuals in your tax family (including yourself) 17a.	17a.	7
17b. Enter Federal poverty amount as determined by family size on line 18a and Federal poverty table 1-1, 1-2, or 1-3 for your state of residence during 2020 in the Form 8962 instructions	17b.	39,640
18. Divide line 16 by line 17b. If the result is not a whole percentage, do not round; instead, multiply this number by 100 (to express it as a percentage) and then drop any numbers after the decimal point. For example, for .9984, enter the result as 99; for 1.8565, enter the result as 185; for 3.997, enter the result as 399	18.	
<ul style="list-style-type: none"> ● If the result is less than 200, enter \$650 (\$325 if your filing status is single) on line 25. Skip lines 19-24. ● If result is 200 or more, go to line 19. 		
19. Enter the smaller of Worksheet W, line 19 or \$1,600 (\$800 if your filing status is single)	19.	
20. Subtract line 19 from line 14. If zero or less, enter -0-	20.	
21. Divide line 20 by line 17b. If the result is not a whole percentage, do not round; instead, multiply this number by 100 (to express it as a percentage) and then drop any numbers after the decimal point. For example, for .9984, enter the result as 99; for 1.8565, enter the result as 185; and for 3.997, enter the result as 399	21.	
<ul style="list-style-type: none"> ● If the result is less than 300, enter \$1,600 (\$800 if your filing status is single) on line 25. Skip lines 22-24. ● If result is 300 or more, go to line 22. 		
22. Enter the smaller of Worksheet W, line 19 or \$2,700 (\$1,350 if your filing status is single)	22.	
23. Subtract line 22 from line 14. If zero or less, enter -0-	23.	
24. Divide line 23 by line 17b. If the result is not a whole percentage, do not round; instead, multiply this number by 100 (to express it as a percentage) and then drop any numbers after the decimal point. For example, for .9984, enter the result as 99; for 1.8565, enter the result as 185; and for 3.997, enter the result as 399	24.	
<ul style="list-style-type: none"> ● If the result is less than 400, enter \$2,700 (\$1,350 if your filing status is single) on line 25. ● If the result is 400 or more, enter the amount from Worksheet W, line 2, on line 25. 		
25. Enter the amount you were instructed to enter here by line 18, 21, or 24	25.	650

Part IV: Maximum Self-Employed Health Insurance Deduction

26. Add lines 6 and 25	26.	3,266
27. Enter the amount from Worksheet W, line 1	27.	2,616
28. Enter the smaller of line 26 or line 27	28.	2,616
29. Enter the amount from Worksheet W, line 15	29.	29,738
30. Enter the smaller of line 28 or line 29	30.	2,616
31. Add lines 5 and 30. Then use one of the methods that follow to figure the PTC and the self-employed health insurance deduction for specified premiums	31.	2,616

2021 SCHEDULE 8812 LINE 5 WORKSHEET

Keep for Your Records

- 1. Multiply Schedule 8812, line 4b, by \$3,600 1. 3,600
- 2. Multiply Schedule 8812, line 4c, by \$3,000 2. 12,000
- 3. Add line 1 and line 2 3. 15,600
- 4. Multiply Schedule 8812, line 4a, by \$2,000 4. 10,000
- 5. Subtract line 4 from line 3 5. 5,600
- 6. Enter the amount shown below for your filing status:
 - Married filing jointly – \$12,500
 - Qualifying widow(er) – \$2,500
 - Head of household – \$4,375
 - All other filing statuses – \$6,250 6. 12,500
- 7. Enter the smaller of line 5 or line 6 7. 5,600
- 8. Enter the amount shown below for your filing status:
 - Married filing jointly or Qualifying widow(er) – \$150,000
 - Head of household – \$112,500
 - All other filing statuses – \$75,000 8. 150,000
- 9. Subtract line 8 from Schedule 8812, line 3
 - If zero or less, enter -0-
 - If more than zero and not a multiple of \$1,000, enter the next multiple of \$1,000
For example, if the result is \$425, enter \$1,000; if the result is \$1,025, enter \$2,000, etc 9. _____
- 10. Multiply line 9 by 5% (0.05) 10. _____
- 11. Enter the smaller of line 7 or line 10 11. _____
- 12. Subtract line 11 from line 3. Enter on Schedule 8812, line 5 12. 15,600

CLIENT COPY

DO NOT FILE

2021 SCHEDULE 8812 EARNED INCOME – LINE 18a

CLAIRE K WILLIAMS & CHRISTOPHER S RUSCH
316-04-3642

Keep for Your Records

If you . . .	AND you . . .	THEN enter on line 18a . . .	Scenario Used
have net earnings from self-employment	use either optional method to figure those net earnings,	the amount figured using the Earned Income Worksheet in the instructions (even if you are also taking the EIC).	#1 <input type="checkbox"/>
are taking the EIC on Form 1040 or 1040-SR, line 27a	completed Worksheet B, relating to the EIC, in your Instructions for Form 1040,	earned income from Wksht B, line 4b, plus all of your nontaxable combat pay if you did not elect to include it in earned income for the EIC. If you were a member of the clergy, subtract (a) the rental value of a home or the nontaxable portion of an allowance for a home furnished to you (including payments for utilities) and (b) the value of meals and lodging provided to you, your spouse, and your dependents for your employer's convenience.	#2 <input type="checkbox"/>
	did not complete Worksheet B, relating to the EIC, in your Instructions for Form 1040,	your earned income from Step 5 of the EIC instructions in your tax return instructions, plus all of your nontaxable combat pay if you did not elect to include it in earned income for the EIC.	#3 <input type="checkbox"/>
are not taking the EIC		the amount figured using the Earned Income Worksheet in the instructions.	#4 <input type="checkbox"/>

CLIENT COPY

8812 Taxable Earned Income Calculations Based on Scenario #1

*SEE EIC WORKSHEET B – LINE 4A WORKSHEET IN THE RETURN.
*THIS IS TAKEN FROM STEP 5 IN THE 1040 INSTRUCTIONS.

TOTAL FROM LINE 12 OF EICB LINE4A WORKSHEET 0
 NON TAXABLE COMBAT PAY NOT INCLUDED IN EIC EARNED INCOME 0
 TOTAL EARNED INCOME TO 8812, LINE 4A = 0

DO NOT FILE

2021 ADDITIONAL MEDICARE TAX AND RRTA TAX WORKSHEET (FOR LINE 21 OF SCHEDULE 8812 AND LINE 7 OF CREDIT LIMIT WORKSHEET B)

Keep for Your Records

If your employer withheld or you paid Additional Medicare Tax or Tier 1 RRTA taxes, use this worksheet to figure the amount to enter on line 21 of Schedule 8812 and line 7 of Credit Limit Worksheet B.

Social Security Tax, Medicare Tax, and Additional Medicare Tax on Wages

- | | | |
|--|----|--|
| 1. Enter the social security tax withheld (Form(s) W-2, box 4) | 1. | |
| 2. Enter the Medicare tax withheld (Form(s) W-2, box 6). Box 6 includes any Additional Medicare Tax withheld | 2. | |
| 3. Enter any amount from Form 8959, line 7 | 3. | |
| 4. Add lines 1, 2, and 3 | 4. | |
| 5. Enter the Additional Medicare Tax withheld (Form 8959, line 22) | 5. | |
| 6. Subtract line 5 from line 4 | 6. | |

Additional Medicare Tax on Self-Employment Income

- | | | |
|--|----|--|
| 7. Enter one-half of the Additional Medicare Tax, if any, on self-employment income (one-half of Form 8959, line 13) | 7. | |
|--|----|--|

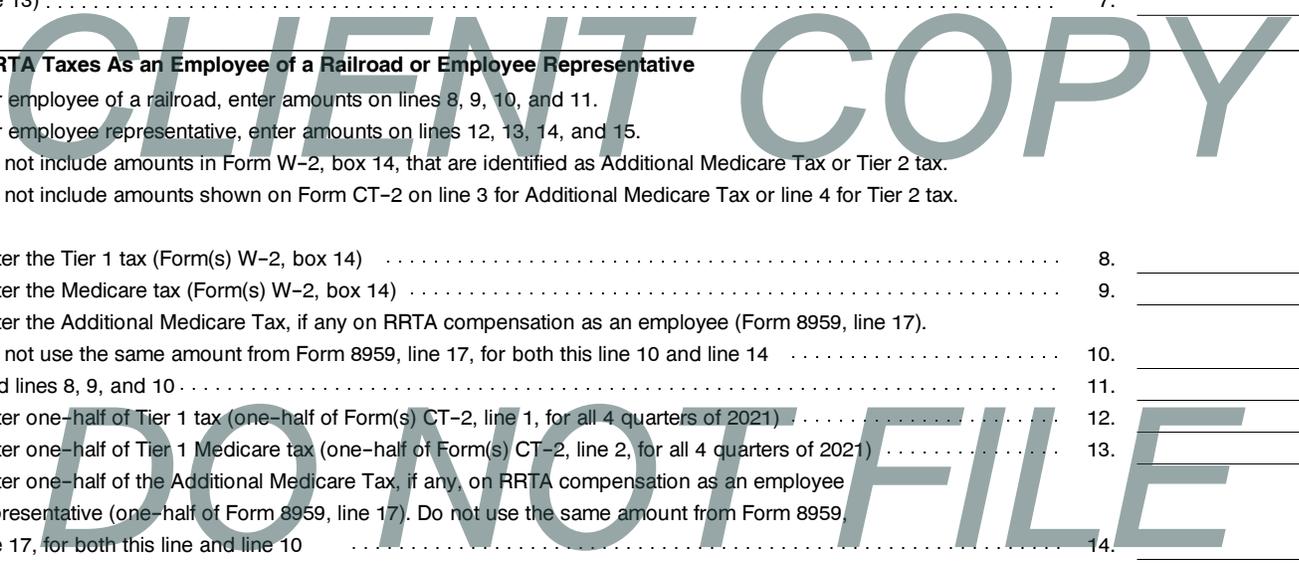
Tier 1 RRTA Taxes As an Employee of a Railroad or Employee Representative

- For employee of a railroad, enter amounts on lines 8, 9, 10, and 11.
- For employee representative, enter amounts on lines 12, 13, 14, and 15.
- Do not include amounts in Form W-2, box 14, that are identified as Additional Medicare Tax or Tier 2 tax.
- Do not include amounts shown on Form CT-2 on line 3 for Additional Medicare Tax or line 4 for Tier 2 tax.

- | | | |
|--|-----|--|
| 8. Enter the Tier 1 tax (Form(s) W-2, box 14) | 8. | |
| 9. Enter the Medicare tax (Form(s) W-2, box 14) | 9. | |
| 10. Enter the Additional Medicare Tax, if any on RRTA compensation as an employee (Form 8959, line 17).
Do not use the same amount from Form 8959, line 17, for both this line 10 and line 14 | 10. | |
| 11. Add lines 8, 9, and 10 | 11. | |
| 12. Enter one-half of Tier 1 tax (one-half of Form(s) CT-2, line 1, for all 4 quarters of 2021) | 12. | |
| 13. Enter one-half of Tier 1 Medicare tax (one-half of Form(s) CT-2, line 2, for all 4 quarters of 2021) | 13. | |
| 14. Enter one-half of the Additional Medicare Tax, if any, on RRTA compensation as an employee
representative (one-half of Form 8959, line 17). Do not use the same amount from Form 8959,
line 17, for both this line and line 10 | 14. | |
| 15. Add lines 12, 13, and 14 | 15. | |

Schedule 8812 Line 21 Amount

- | | | |
|--|-----|--|
| 16. Add lines 6, 7, 11, and 15. Enter here and on line 21 of Schedule 8812 and, if applicable, line 7
of Credit Limit Worksheet B | 16. | |
|--|-----|--|



2021 WORKSHEET B, EARNED INCOME CREDIT (EIC) – LINE 27a

CLAIRE K WILLIAMS & CHRISTOPHER S RUSCHE
316-04-3642

Keep for Your Records

Use this worksheet if you answered "Yes" to Step 5, question 2.

- ✓ Complete the parts below (Parts 1 through 3) that apply to you. Then, continue to Part 4.
- ✓ If you are married filing a joint return, include your spouse's amounts, if any, with yours to figure the amounts to enter in Parts 1 through 3.

PART 1

**Self-Employed,
Members of the
Clergy, and
People With
Church Employee
Income Filing
Schedule SE**

1a. Enter the amount from Schedule SE, Part I, line 3	1a	31,309
b. Enter any amount from Schedule SE, Part I, line 4b and line 5a	1b	
c. Combine lines 1a and 1b	1c	31,309
d. Enter the amount from Schedule SE, Part I, line 13	1d	2,213
e. Subtract line 1d from line 1c	1e	29,096

PART 2

**Self-Employed
NOT Required
To File
Schedule SE**

For example, your net earnings from self-employment were less than \$400.

2. Don't include on these lines any statutory employee income, any net profit from services performed as a notary public, any amount exempt from self-employment tax as the result of the filing and approval of Form 4029 or Form 4361, or any other amounts exempt from self-employment tax.

a. Enter any net farm profit or (loss) from Schedule F, line 34; and from farm partnerships, Schedule K-1 (Form 1065), box 14, code A*	2a	
b. Enter any net profit or (loss) from Schedule C, line 31; and Schedule K-1 (Form 1065), box 14, code A (other than farming)*	2b	
c. Combine lines 2a and 2b	2c	

* If you have any Schedule K-1 amounts, complete the appropriate line(s) of Schedule SE, Part I. Reduce the Schedule K-1 amounts as described in the Partner's Instructions for Schedule K-1. Enter your name and social security number on Schedule SE and attach it to your return.

PART 3

**Statutory Employees
Filing Schedule C**

3. Enter the amount from Schedule C, line 1, that you are filing as a statutory employee	3	
--	---	--

PART 4

**All Filers Using
Worksheet B**

4a. Enter your earned income from Step 5	4a	
b. Combine lines 1e, 2c, 3, and 4a. This is your total earned income	4b	29,096

If line 4b is zero or less, **STOP** You can't take the credit. Enter "No" on the dotted line next to Form 1040 or 1040-SR, line 27a.

5. If you have:
- 3 or more qualifying children who have valid SSNs, is line 4b less than \$51,464 (\$57,414 if married filing jointly)?
 - 2 qualifying children who have valid SSNs, is line 4b less than \$47,915 (\$53,865 if married filing jointly)?
 - 1 qualifying child who has a valid SSN, is line 4b less than \$42,158 (\$48,108 if married filing jointly)?
 - No qualifying children who have valid SSNs, is line 4b less than \$21,430 (\$27,380 if married filing jointly)?
- Yes.** If you want the IRS to figure your credit, see the instructions. If you want to figure the credit yourself, enter the amount from line 4b on line 6 of this worksheet.
- No.** **STOP** You can't take the credit. Enter "No" on the dotted line next to Form 1040 or 1040-SR, line 27a.

Note: If line 4b includes income on which you should have paid self-employment tax but didn't, we may reduce your credit by the amount of self-employment tax not paid.

2021 WORKSHEET B, PAGE 2, EARNED INCOME CREDIT (EIC) – LINE 27a

CLAIRE K WILLIAMS & CHRISTOPHER S RUSCHE
316-04-3642

Keep for Your Records

PART 5

All Filers Using
Worksheet B

6. Enter your total earned income from Part 4, line 4b 6 29,096

7. Look up the amount on line 6 above in the EIC Table in the instructions to find the credit. Be sure you use the correct column for your filing status and the number of qualifying children you have who have a valid SSN. Enter the credit here 7 5,968

If line 7 is zero, **STOP**. You can't take the credit.
Enter "No" on the dotted line next to Form 1040 or 1040-SR, line 27a.

8. Enter the amount from Form 1040 or 1040-SR, line 11 8 31,264

9. Are the amounts on lines 8 and 6 the same?
 Yes. Skip line 10; enter the amount from line 7 on line 11.
 No. Go to line 10.

CLIENT COPY

PART 6

Filers Who
Answered
"No" on
Line 9

10. If you have:
• No qualifying children who have a valid SSN, is the amount on line 8 less than \$11,650 (\$17,600 if married filing jointly)?
• 1 or more qualifying children who have a valid SSN, is the amount on line 8 less than \$19,550 (\$25,500 if married filing jointly)?

Yes. Leave line 10 blank; enter the amount from line 7 on line 11.

No. Look up the amount on line 8 in the EIC Table in the instructions to find the credit. Be sure you use the correct column for your filing status and the number of children you have. Enter the credit here 10 5,505

DO NOT FILE

Look at the amounts on lines 10 and 7.
Then, enter the **smaller** amount on line 11.

PART 7

Your Earned
Income Credit

11. This is your earned income credit 11 5,505

Enter this amount on Form 1040 or 1040-SR, line 27a.

Reminder -
If you have a qualifying child, complete and attach Schedule EIC.

Caution: If your EIC for a year after 1996 was reduced or disallowed, see the instructions to find out if you must file Form 8862 to take the credit for 2021.

2021 INVESTMENT INCOME WORKSHEET FOR EIC

CLAIRE K WILLIAMS & CHRISTOPHER S RUSCHE
316-04-3642

Keep for Your Records
Publication 596

Use this worksheet to figure investment income for the earned income credit when you file Form 1040.

Interest and Dividends

- | | | |
|--|----|----|
| 1. Enter any amount from Form 1040, line 2b | 1. | 14 |
| 2. Enter any amount from Form 1040, line 2a, plus any amount on Form 8814, line 1b | 2. | |
| 3. Enter any amount from Form 1040, line 3b | 3. | |
| 4. Enter the amount from Schedule 1 (Form 1040), line 21, that is from Form 8814 if you are filing that form to report your child's interest and dividend income on your return. (If your child received an Alaska Permanent Fund dividend, use Worksheet 2 to figure the amount to enter on this line.) | 4. | |

Capital Gain Net Income

- | | | |
|--|----|-------|
| 5. Enter the amount from Schedule 1 (Form 1040), line 13. If the amount on that line is a loss, enter -0- | 5. | 3,704 |
| 6. Enter any gain from Form 4797, Sales of Business Property, line 7. If the amount on that line is a loss, enter -0-. (But, if you completed lines 8 and 9 of Form 4797, enter the amount from line 9 instead.) | 6. | 0 |
| 7. Subtract line 6 of this worksheet from line 5 of this worksheet. (If the result is less than zero, enter -0-.) | 7. | 3,704 |

Royalties and Rental Income from Personal Property

- | | | |
|---|-----|-------|
| 8. Enter any royalty income from Schedule E, line 23b, plus any income from the rental of personal property shown on Schedule 1 (Form 1040), line 21 | 8. | 1,066 |
| 9. Enter any expenses from Schedule E, line 20, related to royalty income, plus any expenses from the rental of personal property deducted on Schedule 1 (Form 1040), line 36 | 9. | |
| 10. Subtract the amount on line 9 of this worksheet from the amount on line 8. (If the result is less than zero, enter -0-.) | 10. | 1,066 |

Passive Activities

- | | | |
|--|-----|-------|
| 11. Enter the total of any net income from passive activities (such as income included on Schedule E, lines 26, 29a (col. (g)), 34a (col. (d)), or 40; or an ordinary gain identified as "FPA" on Form 4797, line 10). (See instructions below for lines 11 and 12.) | 11. | 1,066 |
| 12. Enter the total of any losses from passive activities (such as losses included on Schedule E, lines 26, 29b (col. (f)), 34b (col. (c)), or 40; or an ordinary loss identified as "PAL" on Form 4797, line 10). (See instructions below for lines 11 and 12.) | 12. | 0 |
| 13. Combine the amounts on lines 11 and 12 of this worksheet. (If the result is less than zero, enter -0-.) | 13. | 1,066 |
| 14. Add the amounts on lines 1, 2, 3, 4, 7, 10, and 13. Enter the total. This is your investment income. | 14. | 5,850 |

15. Is the amount on line 14 more than **\$10,000**?
- Yes.** You cannot take the credit.
- No.** Go to Step 3 of the Form 1040 instructions for line 17a to find out if you can take the credit (unless you are using this publication to find out if you can take the credit; in that case, go to Rule 7, next.)

Instructions for lines 11 and 12. In figuring the amount to enter on lines 11 and 12, do not take into account any royalty income (or loss) included on line 26 of Schedule E or any income (or loss) included in your earned income or on line 1, 2, 3, 4, 7, or 10 of this worksheet. To find out if the income on line 26 or line 40 of Schedule E is from a passive activity, see the Schedule E instructions. If any of the rental real estate income (or loss) included on Schedule E, line 26, is not from a passive activity, print "NPA" and the amount of that income (or loss) on the dotted line next to line 26.

**2021 QUALIFIED BUSINESS INCOME DEDUCTION WORKSHEET
DETAIL BY BUSINESS**

CLAIRE K WILLIAMS & CHRISTOPHER S RUSCHE

316-04-3642

Schedule/Form	SchC # 1	SchC # 2
Business Name	ArtWriti	ArtWriti
EIN/SSN	316-04-3642	593-26-4485
Business Type	Non-Spec	Non-Spec
Included in Aggregation #		
PTP Income	No	No

Qualified Business Income (QBI)

1. Specified Business Income/Loss from Sch/Form		
2. Non-Specified Business Income/Loss from Sch/Form	4,138	27,171
Less applicable adjustments from 1040 Schedule 1 (includes SE Tax, SEHIN, & Qual Retirement plans)	-293	-4,536
3. QBID Qualified Losses and ST Gains from Asset Disposition		
4. Net Qualified Business Income (QBI) (sum L1 - L3)	3,845	22,635

Qualified Other Income (QOI)

5. Qualified REIT Sec 199A Dividends from 1099-DIV and K-1s
 6. Qualified Other Income from PTPs
 7. QOI Qualified Losses and ST Gains from Disposition incl Sale of PTP
 8. Net Qualified Other Income (QOI) (L5 + L6 + L7)

9. Net QBI and QOI (L4 + L8)	3,845	22,635
------------------------------	-------	--------

CLIENT COPY

DO NOT FILE

2022 CARRYFORWARD INFORMATION

CLAIRE K WILLIAMS & CHRISTOPHER S RUSCHE
316-04-3642

Keep for Your Records

Itemized Returns Only – 2021 state and local tax refund (this amount may not be taxable in 2022)	_____
Charitable contributions carryover to 2022	_____
Estimated short-term capital loss carryover	_____
Estimated long-term capital loss carryover	_____
2021 tax liability (for 2022 Form 2210 purposes)	4,917
Form 8839: 2021 carryover of unqualified expenses	_____
Refund amount applied to 2022	_____
Disallowed investment interest in 2021	_____
Additional state taxes paid	_____
Form 8396: Mortgage interest credit from 2019	_____
Mortgage interest credit from 2020	_____
Mortgage interest credit from 2021	_____
Form 8801: Minimum tax credit carryforward	0
Potential 2022 IRA contribution from 2021 tax refund	_____

NOL carryforward:		Regular Tax		AMT Tax			
from 2001	_____	from 2011	_____	from 2001	_____	from 2011	_____
from 2002	_____	from 2012	_____	from 2002	_____	from 2012	_____
from 2003	_____	from 2013	_____	from 2003	_____	from 2013	_____
from 2004	_____	from 2014	_____	from 2004	_____	from 2014	_____
from 2005	_____	from 2015	_____	from 2005	_____	from 2015	_____
from 2006	_____	from 2016	_____	from 2006	_____	from 2016	_____
from 2007	_____	from 2017	_____	from 2007	_____	from 2017	_____
from 2008	_____	from 2018	_____	from 2008	_____	from 2018	_____
from 2009	_____	from 2019	_____	from 2009	_____	from 2019	_____
from 2010	_____	from 2020	_____	from 2010	_____	from 2020	_____
Gross NOL generated in 2021	_____			Gross AMT NOL generated in 2021	_____		
To be absorbed in carryback period	_____			To be absorbed in carryback period	_____		
Net carryforward from 2021	_____			Net carryforward from 2021	_____		
Total carryforward to 2022	_____			Total carryforward to 2022	_____		

CLIENT COPY

DO NOT FILE

- The amounts carried to next year from Schedule(s) E, pages 1 and/or 2, are found on Form 8582, Worksheet 6. Carryover AMT amounts are found on the AMT Form 8582, Worksheet 6.
- Foreign Tax Credit carryforward to 2022
- General Business Credit carryforward to 2022
- First-Time Homebuyer Credit Repayment carryforward to 2022
- If there are Form(s) 6252 in this tax return, the gross profit ratio and prior payments received (including the current year payments) will carry forward from each Form 6252.
- Amounts from Form 6251, lines 16 through 18, lines 27 and 28 are automatically carried forward to 2022.

2021 ALTERNATIVE CALCULATION FOR MARRIAGE ELIGIBILITY WORKSHEET

CLAIRE K WILLIAMS & CHRISTOPHER S RUSCHE
316-04-3642

Keep for Your Records

Complete this worksheet to determine whether you received excess APTC in 2018.

CAUTION! If Part 4 - Shared Policy Allocation applies to you, do not complete this worksheet until you have completed Part 4.

Monthly Calculation	A. Form(s) 1095-A, lines 21-32, col A*	B. Form(s) 1095-A, lines 21-32, col B**	C. Form 8962, line 8b	D. Subtract column C from column B	E. Smaller of column A or column D	F. Form(s) 1095-A, lns 21-32, col C***	
1. January	517	438	0	438	438	235	
2. February	517	438	0	438	438	235	
3. March	517	438	0	438	438	235	
4. April	517	438	0	438	438	235	
5. May	517	438	0	438	438	235	
6. June	517	438	0	438	438	235	
7. July	517	438	0	438	438	235	
8. August	517	438	0	438	438	235	
9. September	517	438	0	438	438	427	
10. October	517	438	0	438	438	427	
11. November	517	438	0	438	438	427	
12. December	517	438	0	438	438	427	
13. Totals: Enter the total of column E, lines 1-12, and the total of column F, lines 1-12						5,256	3,588

14. Is line 13, column E, less than line 13, column F?

Yes. Excess APTC was paid in 2021. You are eligible to elect the alternative calculation. See Pub. 974 to determine if electing the alternative calculation reduces your repayment amount.

No. There was no excess APTC paid in 2021. You are not eligible to elect the alternative calculation. Check the 'No' box on Form 8962, line 9, and continue to line 10. If you are required to use lines 12 through 23 of Form 8962, enter the amounts from lines 1 through 12 of this worksheet in the lines for the corresponding months and columns on Form 8962.

* See instructions for the amounts to enter on lines 1 through 12, column A, of this worksheet. These are the amounts of the monthly premiums reported on Form(s) 1095-A, lines 21 through 32, column A.

**See the instructions for the amounts to enter on lines 1 through 12, column B, of this worksheet. These are the amounts of the monthly premiums for the applicable SLCSF reported on Form(s) 1095-A, lines 21 through 32, column B.

***See the instructions for the amounts to enter on lines 1 through 12, column F, of this worksheet. These are the amounts of the monthly APTC reported on Form(s) 1095-A, lines 21 through 32, column C.

Supporting Schedules

2021

Name: CLAIRE K WILLIAMS & CHRISTOPHER S RUSCHE

SSN : 316-04-3642

Federal
Schedule E, Page 1
Part I, Type Description

Column	Type	Description
A	6	Twitch Streaming

FORM 8995 SIMPLIFIED ATTACHMENT

CLAIRE K WILLIAMS & CHRISTOPHER S RUSCHE

316-04-3642

FORM 8995 SIMPLIFIED - QUALIFIED BUSINESS INCOME ENTITIES CONTINUE

a) Name of Trade or Business	Taxpayer Identification Number	Qualified Business Income/ (Loss)
ArtWriting	316-04-3642	3,845
ArtWriting	593-26-4485	22,635