

Department of the Treasury Internal Revenue Service

(Including the Refundable Child Tax Credit for Bona Fide Residents of Puerto Rico)

U.S. Virgin Islands, Guam, American Samoa, the Commonwealth of the Northern Mariana Islands, or Puerto Rico

For the year Jan. 1-Dec. 31, 2021, or other tax year beginning , 2021, and ending , 20

2021

Personal information section including name, social security number, address, and foreign information.

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

Part I Total Tax and Credits

1 Filing status. Check the box for your filing status. See instructions. Single Married filing jointly Married filing separately (MFS) Head of household Qualifying Widow(er)

2 Qualifying children. Complete only if you are a bona fide resident of Puerto Rico and you are claiming the refundable child tax credit. See instructions. If more than four qualifying children, see instructions and check here

Table with 4 columns: (a) First name, Last name, (b) Child's social security number, (c) Child's relationship to you

Main tax calculation table with rows 3 through 16, including self-employment tax, household taxes, Medicare tax, total tax, and amount you owe.

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

Third Party Designee form fields: 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.

Sign Here signature fields: Your signature, Date, Daytime phone number, Spouse's signature, Date

Paid Preparer Use Only fields: Print/Type preparer's name, Preparer's signature, Date, Check if self-employed, Firm's name, Firm's address, Firm's EIN, Phone no.

**Part II Bona Fide Residents of Puerto Rico Claiming Refundable Child Tax Credit**—See instructions.

**Tip:** Bona fide residents of Puerto Rico may claim the refundable child tax credit for one or more qualifying children.

<b>1</b>	Modified adjusted gross income . . . . .	<b>1</b>	
<b>2</b>	Reserved for future use . . . . .	<b>2</b>	
<b>3</b>	<b>Refundable child tax credit.</b> Use the Refundable Child Tax Credit Worksheet in the instructions. Enter the amount from line 20 of the worksheet here and on Part I, line 9 . . . . .	<b>3</b>	

**Part III Profit or Loss From Farming**—See the Instructions for Schedule F (Form 1040).

Name of proprietor	Social security number
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**Note:** If you are filing a joint return and both you and your spouse had a profit or loss from a farming business, see *Joint returns and Business Owned and Operated by Spouses* in the instructions for more information.

**Section A—Farm Income—Cash Method**

Complete Sections A and B. (Accrual method taxpayers, complete Sections B and C, and Section A, line 11.)  
Don't include sales of livestock held for draft, breeding, sport, or dairy purposes. See instructions.

<b>1</b>	Sales of livestock and other items you bought for resale . . . . .	<b>1</b>		
<b>2</b>	Cost or other basis of livestock and other items reported on line 1 . . . . .	<b>2</b>		
<b>3</b>	Subtract line 2 from line 1 . . . . .	<b>3</b>		
<b>4</b>	Sales of livestock, produce, grains, and other products you raised . . . . .	<b>4</b>		
<b>5a</b>	Total cooperative distributions (Form(s) 1099-PATR) <b>5a</b>	<b>5b</b>	Taxable amount	<b>5b</b>
<b>6</b>	Agricultural program payments received . . . . .	<b>6</b>		
<b>7</b>	Commodity Credit Corporation (CCC) loans reported under election (or forfeited) . . . . .	<b>7</b>		
<b>8</b>	Crop insurance proceeds . . . . .	<b>8</b>		
<b>9</b>	Custom hire (machine work) income . . . . .	<b>9</b>		
<b>10</b>	Other income . . . . .	<b>10</b>		
<b>11</b>	<b>Gross farm income.</b> Add amounts in the right column for lines 3 through 10. If accrual method taxpayer, enter the amount from Section C, line 50 . . . . . ▶	<b>11</b>		

**Section B—Farm Expenses—Cash and Accrual Method**

Don't include personal or living expenses (such as taxes, insurance, or repairs on your home) that didn't produce farm income.  
Reduce the amount of your farm expenses by any reimbursements before entering the expenses below.

<b>12</b>	Car and truck expenses (see instructions) . . . . .	<b>12</b>		<b>24</b>	Labor hired . . . . .	<b>24</b>	
<b>13</b>	Chemicals . . . . .	<b>13</b>		<b>25</b>	Pension and profit-sharing plans	<b>25</b>	
<b>14</b>	Conservation expenses . . . . .	<b>14</b>		<b>26</b>	Rent or lease:		
<b>15</b>	Custom hire (machine work) . . . . .	<b>15</b>		<b>a</b>	Vehicles, machinery, and equipment . . . . .	<b>26a</b>	
<b>16</b>	Depreciation and section 179 expense deduction not claimed elsewhere (attach <b>Form 4562</b> if required) . . . . .	<b>16</b>		<b>b</b>	Other (land, animals, etc.) . . . . .	<b>26b</b>	
<b>17</b>	Employee benefit programs other than on line 25 . . . . .	<b>17</b>		<b>27</b>	Repairs and maintenance . . . . .	<b>27</b>	
<b>18</b>	Feed purchased . . . . .	<b>18</b>		<b>28</b>	Seeds and plants purchased . . . . .	<b>28</b>	
<b>19</b>	Fertilizers and lime . . . . .	<b>19</b>		<b>29</b>	Storage and warehousing . . . . .	<b>29</b>	
<b>20</b>	Freight and trucking . . . . .	<b>20</b>		<b>30</b>	Supplies purchased . . . . .	<b>30</b>	
<b>21</b>	Gasoline, fuel, and oil . . . . .	<b>21</b>		<b>31</b>	Taxes . . . . .	<b>31</b>	
<b>22</b>	Insurance (other than health) . . . . .	<b>22</b>		<b>32</b>	Utilities . . . . .	<b>32</b>	
<b>23</b>	Interest (see instructions):			<b>33</b>	Veterinary, breeding, and medicine	<b>33</b>	
<b>a</b>	Mortgage (paid to banks, etc.) . . . . .	<b>23a</b>		<b>34</b>	Other expenses (specify):		
<b>b</b>	Other . . . . .	<b>23b</b>		<b>a</b>	-----	<b>34a</b>	
<b>35</b>	<b>Total expenses.</b> Add lines 12 through 34e . . . . . ▶	<b>35</b>		<b>b</b>	-----	<b>34b</b>	
<b>36</b>	<b>Net farm profit or (loss).</b> Subtract line 35 from line 11. Enter the result here and on Part V, line 1a . . . . .	<b>36</b>		<b>c</b>	-----	<b>34c</b>	
				<b>d</b>	-----	<b>34d</b>	
				<b>e</b>	-----	<b>34e</b>	

**Section C—Farm Income—Accrual Method**

Don't include sales of livestock held for draft, breeding, sport, or dairy purposes on any of the lines below. See instructions.

<b>37</b>	Sales of livestock, produce, grains, and other products during the year . . . . .		<b>37</b>	
<b>38a</b>	Total cooperative distributions (Form(s) 1099-PATR) <b>38a</b> _____		<b>38b</b>	Taxable amount
<b>39</b>	Agricultural program payments received . . . . .		<b>39</b>	
<b>40</b>	Commodity Credit Corporation (CCC) loans reported under election (or forfeited) . . . . .		<b>40</b>	
<b>41</b>	Crop insurance proceeds . . . . .		<b>41</b>	
<b>42</b>	Custom hire (machine work) income . . . . .		<b>42</b>	
<b>43</b>	Other farm income (specify) _____		<b>43</b>	
<b>44</b>	Add lines 37, 38b, and 39 through 43 . . . . .		<b>44</b>	
<b>45</b>	Inventory of livestock, produce, grains, and other products at the beginning of the year . . . . .	<b>45</b>		
<b>46</b>	Cost of livestock, produce, grains, and other products purchased during the year . . . . .	<b>46</b>		
<b>47</b>	Add lines 45 and 46 . . . . .	<b>47</b>		
<b>48</b>	Inventory of livestock, produce, grains, and other products at the end of the year . . . . .	<b>48</b>		
<b>49</b>	Cost of livestock, produce, grains, and other products sold. Subtract line 48 from line 47* . . . . .		<b>49</b>	
<b>50</b>	<b>Gross farm income.</b> Subtract line 49 from line 44. Enter the result here and on Part III, line 11 . . . . .		<b>50</b>	

\*If you use the unit-livestock-price method or the farm-price method of valuing inventory and the amount on line 48 is larger than the amount on line 47, subtract line 47 from line 48. Enter the result on line 49. Add lines 44 and 49. Enter the total on line 50 and on Part III, line 11.

**Part IV Profit or Loss From Business (Sole Proprietorship)—**See the Instructions for Schedule C (Form 1040).

Name of proprietor	Social security number
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**Note:** If you are filing a joint return and both you and your spouse had a profit or loss from a business, see *Joint returns and Business Owned and Operated by Spouses* in the instructions for more information.

**Section A—Income**

<b>1</b>	Gross receipts \$ _____	Less returns and allowances \$ _____	Balance ▶	<b>1</b>	
<b>2a</b>	Inventory at beginning of year . . . . .		<b>2a</b>		
<b>b</b>	Purchases less cost of items withdrawn for personal use . . . . .		<b>2b</b>		
<b>c</b>	Cost of labor. Don't include any amounts paid to yourself . . . . .		<b>2c</b>		
<b>d</b>	Materials and supplies . . . . .		<b>2d</b>		
<b>e</b>	Other costs (attach statement) . . . . .		<b>2e</b>		
<b>f</b>	Add lines 2a through 2e . . . . .		<b>2f</b>		
<b>g</b>	Inventory at end of year . . . . .		<b>2g</b>		
<b>h</b>	Cost of goods sold. Subtract line 2g from line 2f . . . . .		<b>2h</b>		
<b>3</b>	<b>Gross profit.</b> Subtract line 2h from line 1 . . . . .		<b>3</b>		
<b>4</b>	Other income . . . . .		<b>4</b>		
<b>5</b>	<b>Gross income.</b> Add lines 3 and 4 . . . . .		<b>5</b>		

**Section B—Expenses**

<b>6</b>	Advertising . . . . .	<b>6</b>		<b>18</b>	Rent or lease:
<b>7</b>	Car and truck expenses (see instructions) . . . . .	<b>7</b>		<b>a</b>	Vehicles, machinery, and equipment
<b>8</b>	Commissions and fees . . . . .	<b>8</b>		<b>b</b>	Other business property . . . . .
<b>9</b>	Contract labor . . . . .	<b>9</b>		<b>19</b>	Repairs and maintenance . . . . .
<b>10</b>	Depletion . . . . .	<b>10</b>		<b>20</b>	Supplies (not included in Section A)
<b>11</b>	Depreciation and section 179 expense deduction not claimed elsewhere (attach <b>Form 4562</b> if required) . . . . .	<b>11</b>		<b>21</b>	Taxes and licenses . . . . .
<b>12</b>	Employee benefit programs (other than on line 17) . . . . .	<b>12</b>		<b>22</b>	Travel and meals:
<b>13</b>	Insurance (other than health) . . . . .	<b>13</b>		<b>a</b>	Travel . . . . .
<b>14</b>	Interest on business indebtedness (see instructions) . . . . .	<b>14</b>		<b>b</b>	Deductible meals . . . . .
<b>15</b>	Legal and professional services . . . . .	<b>15</b>		<b>23</b>	Utilities . . . . .
<b>16</b>	Office expense . . . . .	<b>16</b>		<b>24</b>	Wages not included on line 2c . . . . .
<b>17</b>	Pension and profit-sharing plans . . . . .	<b>17</b>		<b>25a</b>	Other expenses (list type and amount):
					-----
					-----
				<b>b</b>	Total other expenses . . . . .
<b>26</b>	Total expenses. Add lines 6 through 25b . . . . .			<b>25b</b>	
<b>27</b>	<b>Net profit or (loss).</b> Subtract line 26 from line 5. Enter the result here and on Part V, line 2 . . . . .			<b>26</b>	
				<b>27</b>	

**Part V Self-Employment Tax**—If you had **church employee income**, see instructions before you begin.

Name of person with <b>self-employment</b> income	Social security number of person with <b>self-employment</b> income ▶
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**Note:** If you are filing a joint return and both you and your spouse had self-employment income, you must **each** complete a **separate** Part V.

<b>A</b>	If you are a minister, member of a religious order, or Christian Science practitioner <b>and</b> you filed Form 4361, but you had \$400 or more of <b>other</b> net earnings from self-employment, check here and continue with Part V . . . . . ▶ <input type="checkbox"/>		
<b>1a</b>	Net farm profit or (loss) from Part III, line 36, and your distributive share from farm partnerships. <b>Note:</b> Skip lines 1a and 1b if you use the farm optional method. See instructions . . . . .	<b>1a</b>	
<b>b</b>	If you received social security retirement or disability benefits, enter the amount of Conservation Reserve Program payments included on Part III, line 6, plus your distributive share of these payments from farm partnerships . . . . .	<b>1b</b>	( )
<b>2</b>	Net nonfarm profit or (loss) from Part IV, line 27, and your distributive share from nonfarm partnerships. Ministers and members of religious orders, see instructions for amounts to report on this line. See instructions for other income to report. <b>Note:</b> Skip this line if you use the nonfarm optional method. See instructions . . . . .	<b>2</b>	
<b>3</b>	Combine lines 1a, 1b, and 2 . . . . .	<b>3</b>	
<b>4a</b>	If line 3 is more than zero, multiply line 3 by 92.35% (0.9235). Otherwise, enter the amount from line 3 <b>Note:</b> If line 4a is less than \$400 due to Conservation Reserve Program payments on line 1b, see instructions. . . . .	<b>4a</b>	
<b>b</b>	If you elect one or both of the optional methods, enter the total of lines 2 and 4 of Part VI here . . . . .	<b>4b</b>	
<b>c</b>	Combine lines 4a and 4b. If less than \$400, <b>stop</b> ; you don't owe self-employment tax. <b>Exception.</b> If less than \$400 and you had <b>church employee income</b> , enter -0- and continue . . . . . ▶	<b>4c</b>	
<b>5a</b>	Enter your <b>church employee income</b> from Form(s) W-2, W-2AS, W-2CM, W-2GU, W-2VI, or 499R-2/W-2PR. See instructions for the definition of church employee income . . . . .	<b>5a</b>	
<b>b</b>	Multiply line 5a by 92.35% (0.9235). If less than \$100, enter -0- . . . . .	<b>5b</b>	
<b>6</b>	Add lines 4c and 5b . . . . . ▶	<b>6</b>	
<b>7</b>	Maximum amount of combined wages and self-employment earnings subject to social security tax for 2021 . . . . .	<b>7</b>	142,800
<b>8a</b>	Total social security wages and tips from Form(s) W-2, W-2AS, W-2CM, W-2GU, W-2VI, or 499R-2/W-2PR. If \$142,800 or more, skip lines 8b through 10, and go to line 11 . . . . .	<b>8a</b>	
<b>b</b>	Unreported tips subject to social security tax from Form 4137, line 10 (see instructions) . . . . .	<b>8b</b>	
<b>c</b>	Wages subject to social security tax from Form 8919, line 10 (see instructions) . . . . .	<b>8c</b>	
<b>d</b>	Add lines 8a, 8b, and 8c . . . . .	<b>8d</b>	
<b>9</b>	Subtract line 8d from line 7. If zero or less, enter -0- here and on line 10 and go to line 11 . . . . . ▶	<b>9</b>	
<b>10</b>	Multiply the <b>smaller</b> of line 6 or line 9 by 12.4% (0.124) . . . . .	<b>10</b>	
<b>11</b>	Multiply line 6 by 2.9% (0.029) . . . . .	<b>11</b>	
<b>12</b>	<b>Self-employment tax.</b> Add lines 10 and 11. Enter here and on Part I, line 3 . . . . .	<b>12</b>	

**Part VI Optional Methods To Figure Net Earnings**—See instructions for limitations.

**Note:** If you are filing a joint return and both you and your spouse choose to use an optional method to figure net earnings, you must **each** complete and attach a **separate** Part VI.

<b>Farm Optional Method</b>			
<b>1</b>	Maximum income for optional methods . . . . .	<b>1</b>	5,880
<b>2</b>	Enter the <b>smaller</b> of: two-thirds ( <sup>2</sup> / <sub>3</sub> ) of gross farm income (Part III, line 11, plus your distributive share from farm partnerships), but not less than zero; <b>or</b> \$5,880. Also, include this amount on Part V, line 4b, above . . . . .	<b>2</b>	
<b>Nonfarm Optional Method</b>			
<b>3</b>	Subtract line 2 from line 1 . . . . .	<b>3</b>	
<b>4</b>	Enter the <b>smaller</b> of: two-thirds ( <sup>2</sup> / <sub>3</sub> ) of gross nonfarm income (Part IV, line 5, plus your distributive share from nonfarm partnerships), but not less than zero; <b>or</b> the amount on Part VI, line 3, above. Also, include this amount on Part V, line 4b, above . . . . .	<b>4</b>	