Form **1040** Department of the Treasury–Internal Revenue Service (99)

U.S. Individual Income Tax Return

2021 | OMB No. 1545-0074 | IRS Use Only – Do not write or staple in this space.

Filing Status ☐ Single ☒ Married filing jointly ☐ Married filing separately (MFS) ☐ Head of household (HOH) ☐ Qualifying widow(er) (QW)

Check only one box. If you checked the MFS box, enter the name of your spouse. If you checked the HOH or QW box, enter the child's name if the qualifying person is a child but not your dependent ▶

Your first name and middle initial	Last name	Your social security number
Frederick	Shaddock	057-40-8343
If joint return, spouse's first name and middle initial	Last name	Spouse's social security number
Oksana S	Shaddock	481-27-8373

Home address (number and street). If you have a P.O. box, see instructions.	Apt. no.
520 N Street, SW	S-316

City, town, or post office. If you have a foreign address, also complete spaces below.	State	ZIP code
Washington	DC	20024

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

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.
☒ You ☐ Spouse

At any time during 2021, did you receive, sell, send, exchange, or otherwise acquire any financial interest in any virtual currency? ☒ Yes ☐ No

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

Age/Blindness **You:** ☒ Were born before January 2, 1957 ☐ Are blind **Spouse:** ☐ Was born before January 2, 1957 ☐ Is blind

Dependents (see instructions):

If more than four dependents, see instructions and check here ▶ ☐	(1) First name Last name	(2) Social security number	(3) Relationship to you	(4) Check if qualifies for (see instructions): Child tax credit	Credit for other dependents
				☐	☐
				☐	☐
				☐	☐
				☐	☐

FILE COPY

Attach Sch. B if required.

1	Wages, salaries, tips, etc. Attach Form(s) W-2					1	109,342.
2a	Tax-exempt interest	2a		b Taxable interest		2b	
3a	Qualified dividends	3a		b Ordinary dividends		3b	
4a	IRA distributions	4a		b Taxable amount		4b	
5a	Pensions and annuities	5a		b Taxable amount		5b	
6a	Social security benefits	6a	8,484.	b Taxable amount		6b	7,211.
7	Capital gain or (loss). Attach Schedule D if required. If not required, check here ▶ ☐					7	
8	Other income from Schedule 1, line 10					8	-14,496.
9	Add lines 1, 2b, 3b, 4b, 5b, 6b, 7, and 8. This is your **total income** ▶					9	102,057.
10	Adjustments to income from Schedule 1, line 26					10	1,200.
11	Subtract line 10 from line 9. This is your **adjusted gross income** ▶					11	100,857.
12a	**Standard deduction or itemized deductions** (from Schedule A)			12a	26,450.		
b	Charitable contributions if you take the standard deduction (see instructions)			12b	274.		
c	Add lines 12a and 12b					12c	26,724.
13	Qualified business income deduction from Form 8995 or Form 8995-A					13	
14	Add lines 12c and 13					14	26,724.
15	**Taxable income.** Subtract line 14 from line 11. If zero or less, enter -0-					15	74,133.

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

16	**Tax** (see instructions). Check if any from Form(s): 1 ☐ 8814 2 ☐ 4972 3 ☐		16	8,497.
17	Amount from Schedule 2, line 3		17	
18	Add lines 16 and 17		18	8,497.
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	0.
22	Subtract line 21 from line 18. If zero or less, enter -0-		22	8,497.
23	Other taxes, including self-employment tax, from Schedule 2, line 21		23	
24	Add lines 22 and 23. This is your **total tax** ▶		24	8,497.
25	Federal income tax withheld from:			
a	Form(s) W-2	25a 10,030.		
b	Form(s) 1099	25b		
c	Other forms (see instructions)	25c		
d	Add lines 25a through 25c		25d	10,030.
26	2021 estimated tax payments and amount applied from 2020 return		26	
27a	Earned income credit (EIC) NO	27a		
	Check here if you were born after January 1, 1998, and before January 2, 2004, and you satisfy all the other requirements for taxpayers who are at least age 18, to claim the EIC. See Instructions ▶ ☐			
b	Nontaxable combat pay election	27b		
c	Prior year (2019) earned income	27c		
28	Refundable child tax credit or additional child tax credit from Schedule 8812	28		
29	American opportunity credit from Form 8863, line 8	29		
30	Recovery rebate credit. See instructions	30		
31	Amount from Schedule 3, line 15	31		
32	Add lines 27a and 28 through 31. These are your **total other payments and refundable credits** ▶		32	0.
33	Add lines 25d, 26, and 32. These are your **total payments** ▶		33	10,030.
34	If line 33 is more than line 24, subtract line 24 from line 33. This is the amount you **overpaid**		34	1,533.
35a	Amount of line 34 you want **refunded to you.** If Form 8888 is attached, check here ▶ ☐		35a	1,533.
b	Routing number 073901877 c Type: ☒ Checking ☐ Savings			
d	Account number 1922408			
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	0.
38	Estimated tax penalty (see instructions) ▶	38		

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

Refund

Direct deposit? See instructions.

Amount You Owe

EFILE COPY

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	If the IRS sent you an Identity Protection PIN, enter it here (see inst.) ▶
		Semi-retired	052556
Spouse's signature. If a joint return, **both** must sign.	Date	Spouse's occupation	If the IRS sent your spouse an Identity Protection PIN, enter it here (see inst.) ▶
		Consultant	020024
Phone no. (202)365-6100	Email address		

Paid Preparer Use Only

Preparer's name	Preparer's signature	Date	PTIN	Check if: ☐ Self-employed
Firm's name ▶			Phone no.	
Firm's address ▶			Firm's EIN ▶	

SCHEDULE 1
(Form 1040)

Department of the Treasury
Internal Revenue Service

Additional Income and Adjustments to Income

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

OMB No. 1545-0074

2021

Attachment Sequence No. **01**

Name(s) shown on Form 1040, 1040-SR, or 1040-NR
Frederick and Oksana S Shaddock

Your social security number
057-40-8343

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	-10,333.
4	Other gains or (losses). Attach Form 4797			4	
5	Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E			5	-4,163.
6	Farm income or (loss). Attach Schedule F			6	
7	Unemployment compensation			7	
8	Other income:				
a	Net operating loss	8a	( )		
b	Gambling income	8b			
c	Cancellation of debt	8c			
d	Foreign earned income exclusion from Form 2555	8d	( )		
e	Taxable Health Savings Account distribution	8e			
f	Alaska Permanent Fund dividends	8f			
g	Jury duty pay	8g			
h	Prizes and awards	8h			
i	Activity not engaged in for profit income	8i			
j	Stock options	8j			
k	Income from the rental of personal property if you engaged in the rental for profit but were not in the business of renting such property	8k			
l	Olympic and Paralympic medals and USOC prize money (see instructions)	8l			
m	Section 951(a) inclusion (see instructions)	8m			
n	Section 951A(a) inclusion (see instructions)	8n			
o	Section 461(l) excess business loss adjustment	8o			
p	Taxable distributions from an ABLE account (see instructions)	8p			
z	Other income. List type and amount ▶	8z			
9	Total other income. Add lines 8a through 8z			9	
10	Combine lines 1 through 7 and 9. Enter here and on Form 1040, 1040-SR, or 1040-NR, line 8			10	-14,496.

EFILE COPY

Part II Adjustments to Income

11	Educator expenses		11	
12	Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106		12	
13	Health savings account deduction. Attach Form 8889		13	
14	Moving expenses for members of the Armed Forces. Attach Form 3903		14	
15	Deductible part of self-employment tax. Attach Schedule SE		15	
16	Self-employed SEP, SIMPLE, and qualified plans		16	
17	Self-employed health insurance deduction		17	
18	Penalty on early withdrawal of savings		18	
19a	Alimony paid		19a	1,200.
b	Recipient's SSN ▶ 481-23-9964			
c	Date of original divorce or separation agreement (see instructions) ▶ 03/2008			
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	1,200.

E-FILE COPY

SCHEDULE C (Form 1040)

Department of the Treasury
Internal Revenue Service (99)

Profit or Loss From Business

(Sole Proprietorship)

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

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

OMB No. 1545-0074

2021

Attachment Sequence No. **09**

Name of proprietor: **Frederick Shaddock**

Social security number (SSN): 057-40-8343

A Principal business or profession, including product or service (see instructions): **Computer consulting**

B Enter code from instructions ▶ **518210**

C Business name. If no separate business name, leave blank. **Computer Instructors**

D Employer ID number (EIN) (see instr.): **37-1988936**

E Business address (including suite or room no.) ▶ **806 N 4TH STREET**

City, town or post office, state, and ZIP code **FAIRFIELD, IA 52556**

F Accounting method: **(1)** [X] Cash **(2)** [ ] Accrual **(3)** [ ] Other (specify) ▶

G Did you "materially participate" in the operation of this business during 2021? If "No," see instructions for limit on losses . . . . [X] **Yes** [ ] **No**

H If you started or acquired this business during 2021, check here . . . . ▶ [ ]

I Did you make any payments in 2021 that would require you to file Form(s) 1099? See instructions . . . . [ ] **Yes** [X] **No**

J If "Yes," did you or will you file required Form(s) 1099? . . . . [ ] **Yes** [ ] **No**

EFILE COPY

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	
2	Returns and allowances	2	
3	Subtract line 2 from line 1	3	0.
4	Cost of goods sold (from line 42)	4	
5	**Gross profit.** Subtract line 4 from line 3	5	0.
6	Other income, including federal and state gasoline or fuel tax credit or refund (see instructions)	6	5,220.
7	**Gross income.** Add lines 5 and 6 ▶	7	5,220.

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

8	Advertising	8	1,176.	18	Office expense (see instructions)	18	720.
9	Car and truck expenses (see instructions)	9	393.	19	Pension and profit-sharing plans	19	
10	Commissions and fees	10		20	Rent or lease (see instructions):		
				a	Vehicles, machinery, and equipment	20a	
11	Contract labor (see instructions)	11	720.	b	Other business property	20b	
12	Depletion	12		21	Repairs and maintenance	21	822.
13	Depreciation and section 179 expense deduction (not included in Part III) (see instructions)	13		22	Supplies (not included in Part III)	22	151.
				23	Taxes and licenses	23	69.
				24	Travel and meals:		
				a	Travel	24a	351.
14	Employee benefit programs (other than on line 19)	14	2,400.	b	Deductible meals (see instructions)	24b	15.
15	Insurance (other than health)	15		25	Utilities	25	
16	Interest (see instructions):			26	Wages (less employment credits)	26	
a	Mortgage (paid to banks, etc.)	16a		27a	Other expenses (from line 48)	27a	7,100.
b	Other	16b		b	**Reserved for future use**	27b	
17	Legal and professional services	17	790.				

28	**Total expenses** before expenses for business use of home. Add lines 8 through 27a ▶	28	14,707.
29	Tentative profit or (loss). Subtract line 28 from line 7	29	-9,487.
30	Expenses for business use of your home. Do not report these expenses elsewhere. Attach Form 8829 unless using the simplified method. See instructions. **Simplified method filers only:** Enter the total square footage of (a) your home: _____ and (b) the part of your home used for business: _____. Use the Simplified Method Worksheet in the instructions to figure the amount to enter on line 30	30	
31	**Net profit or (loss).** Subtract line 30 from line 29. • If a profit, enter on both **Schedule 1 (Form 1040), line 3,** and on **Schedule SE, line 2.** (If you checked the box on line 1, see instructions). Estates and trusts, enter on **Form 1041, line 3.** • If a loss, you **must** go to line 32.	31	-9,487.
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 [X] All investment is at risk. 32b [ ] Some investment is not at risk.	

Part III Cost of Goods Sold (see instructions)

33 Method(s) used to value closing inventory: a [X] 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	0.

E-FILE 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) ▶ 01/01/2015

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 142 b Commuting (see instructions) 0 c Other 185

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

46 Do you (or your spouse) have another vehicle available for personal use? [X] Yes [ ] No

47a Do you have evidence to support your deduction? [X] Yes [ ] No

b If "Yes," is the evidence written? [X] Yes [ ] No

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

Cell phone Rick 1/2	480.
Answering Service TD	720.
GoDaddy domain registration	3,500.
Natel web internet hosting $200/month	2,400.

48	**Total other expenses.** Enter here and on line 27a	48	7,100.

SCHEDULE C (Form 1040)

Department of the Treasury
Internal Revenue Service (99)

Profit or Loss From Business

(Sole Proprietorship)

▶ **Go to** *www.irs.gov/ScheduleC* **for instructions and the latest information.**
▶ **Attach to Form 1040, 1040-SR, 1040-NR, or 1041; partnerships must generally file Form 1065.**

OMB No. 1545-0074

2021

Attachment Sequence No. **09**

Name of proprietor: **Oksana S Shaddock**

Social security number (SSN): 481-27-8373

A Principal business or profession, including product or service (see instructions): **OS LLC, Consulting design, UI/UX**

B Enter code from instructions ▶ **541400**

C Business name. If no separate business name, leave blank. **O S LLC**

D Employer ID number (EIN) (see instr.): **81-0954006**

E Business address (including suite or room no.) ▶ **520 N Street SW S316**
City, town or post office, state, and ZIP code **Washington, DC 20024**

F Accounting method: **(1)** [X] Cash **(2)** [ ] Accrual **(3)** [ ] Other (specify) ▶

G Did you "materially participate" in the operation of this business during 2021? If "No," see instructions for limit on losses . . . . [X] Yes [ ] No

H If you started or acquired this business during 2021, check here . . . . ▶ [ ]

I Did you make any payments in 2021 that would require you to file Form(s) 1099? See instructions . . . . [ ] Yes [X] No

J If "Yes," did you or will you file required Form(s) 1099? . . . . [ ] Yes [ ] No

E-FILE COPY

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	
2	Returns and allowances	2	
3	Subtract line 2 from line 1	3	0.
4	Cost of goods sold (from line 42)	4	
5	**Gross profit.** Subtract line 4 from line 3	5	0.
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	0.

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

8	Advertising	8		18	Office expense (see instructions)	18	
9	Car and truck expenses (see instructions)	9	703.	19	Pension and profit-sharing plans	19	
10	Commissions and fees	10		20	Rent or lease (see instructions):		
11	Contract labor (see instructions)	11		a	Vehicles, machinery, and equipment	20a	
12	Depletion	12		b	Other business property	20b	
13	Depreciation and section 179 expense deduction (not included in Part III) (see instructions)	13		21	Repairs and maintenance	21	
14	Employee benefit programs (other than on line 19)	14		22	Supplies (not included in Part III)	22	
15	Insurance (other than health)	15		23	Taxes and licenses	23	
16	Interest (see instructions):			24	Travel and meals:		
a	Mortgage (paid to banks, etc.)	16a		a	Travel	24a	
b	Other	16b		b	Deductible meals (see instructions)	24b	
17	Legal and professional services	17		25	Utilities	25	
				26	Wages (less employment credits)	26	
				27a	Other expenses (from line 48)	27a	143.
				b	**Reserved for future use**	27b	

28	**Total expenses** before expenses for business use of home. Add lines 8 through 27a ▶	28	846.
29	Tentative profit or (loss). Subtract line 28 from line 7	29	-846.
30	Expenses for business use of your home. Do not report these expenses elsewhere. Attach Form 8829 unless using the simplified method. See instructions. **Simplified method filers only:** Enter the total square footage of (a) your home: _____ and (b) the part of your home used for business: _____. Use the Simplified Method Worksheet in the instructions to figure the amount to enter on line 30	30	
31	**Net profit or (loss).** Subtract line 30 from line 29. ● If a profit, enter on both **Schedule 1 (Form 1040), line 3,** and on **Schedule SE, line 2.** (If you checked the box on line 1, see instructions). Estates and trusts, enter on **Form 1041, line 3.** ● If a loss, you **must** go to line 32.	31	-846.

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 [X] All investment is at risk.
32b [ ] Some investment is not at risk.

Part III Cost of Goods Sold (see instructions)

33 Method(s) used to value closing inventory: **a** [X] 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**	**0.**

E-FILE 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) ▶ **06/01/2003**

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 **1256** **b** Commuting (see instructions) **2046** **c** Other **248**

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

46 Do you (or your spouse) have another vehicle available for personal use? [X] Yes [ ] No

47a Do you have evidence to support your deduction? [ ] Yes [ ] No

b If "Yes," is the evidence written? [ ] Yes [ ] No

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

Shipping	**143.**

48	**Total other expenses.** Enter here and on line 27a	**48**	**143.**

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

Frederick and Oksana S Shaddock

Your social security number

057-40-8343

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 806 North 4th Street, Fairfield, IA 52556

B

C

1b Type of Property (from list below)	2 For each rental real estate property listed above, report the number of fair rental and personal use days. Check the **QJV** box only if you meet the requirements to file as a qualified joint venture. See instructions.		Fair Rental Days	Personal Use Days	QJV
A 1		**A**	201	20	☐
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)

EFILE COPY

Income:	Properties:		A	B	C
3 Rents received		**3**	5,219.		
4 Royalties received		**4**			
Expenses:					
5 Advertising		**5**	1,984.		
6 Auto and travel (see instructions)		**6**	496.		
7 Cleaning and maintenance		**7**	139.		
8 Commissions		**8**	274.		
9 Insurance		**9**	398.		
10 Legal and other professional fees		**10**	122.		
11 Management fees		**11**	100.		
12 Mortgage interest paid to banks, etc. (see instructions)		**12**	947.		
13 Other interest		**13**			
14 Repairs		**14**	100.		
15 Supplies		**15**	151.		
16 Taxes		**16**	21.		
17 Utilities		**17**	4,525.		
18 Depreciation expense or depletion		**18**			
19 Other (list) ▶ See Attached		**19**	125.		
20 Total expenses. Add lines 5 through 19		**20**	9,382.	0.	0.
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**	-4,163.	0.	0.
22 Deductible rental real estate loss after limitation, if any, on **Form 8582** (see instructions)		**22**	(4,163.)	(0.)	(0.)

23a Total of all amounts reported on line 3 for all rental properties	**23a**	5,219.	
b Total of all amounts reported on line 4 for all royalty properties	**23b**	0.	
c Total of all amounts reported on line 12 for all properties	**23c**	947.	
d Total of all amounts reported on line 18 for all properties	**23d**	0.	
e Total of all amounts reported on line 20 for all properties	**23e**	9,382.	

24 **Income.** Add positive amounts shown on line 21. **Do not** include any losses	**24**	0.
25 **Losses.** Add royalty losses from line 21 and rental real estate losses from line 22. Enter total losses here	**25**	(4,163.)
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**	-4,163.

Form **8995**

Department of the Treasury
Internal Revenue Service

Qualified Business Income Deduction Simplified Computation

▶ **Attach to your tax return.**

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

OMB No. 1545-2294

2021

Attachment Sequence No. **55**

Name(s) shown on return

Frederick and Oksana S Shaddock

Your taxpayer identification number

057-40-8343

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	Computer Instructors	37-1988936	-9,487.
ii	806 North 4th Street Fairfield Iowa	057-40-8343	-4,163.
iii	O S LLC	81-0954006	-846.
iv			
v			

EFILE COPY

2	Total qualified business income or (loss). Combine lines 1i through 1v, column (c)	2	-14,496.		
3	Qualified business net (loss) carryforward from the prior year	3	(89,758.)		
4	Total qualified business income. Combine lines 2 and 3. If zero or less, enter -0-	4			
5	Qualified business income component. Multiply line 4 by 20% (0.20)			5	
6	Qualified REIT dividends and publicly traded partnership (PTP) income or (loss) (see instructions)	6			
7	Qualified REIT dividends and qualified PTP (loss) carryforward from the prior year	7	( )		
8	Total qualified REIT dividends and PTP income. Combine lines 6 and 7. If zero or less, enter -0-	8			
9	REIT and PTP component. Multiply line 8 by 20% (0.20)			9	
10	Qualified business income deduction before the income limitation. Add lines 5 and 9			10	
11	Taxable income before qualified business income deduction (see instructions)	11	74,133.		
12	Net capital gain (see instructions)	12			
13	Subtract line 12 from line 11. If zero or less, enter -0-	13	74,133.		
14	Income limitation. Multiply line 13 by 20% (0.20)			14	14,827.
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) ▶			15	
16	Total qualified business (loss) carryforward. Combine lines 2 and 3. If greater than zero, enter -0-			16	(104,254.)
17	Total qualified REIT dividends and PTP (loss) carryforward. Combine lines 6 and 7. If greater than zero, enter -0-			17	( )

Form **8829**

Department of the Treasury
Internal Revenue Service (99)

Expenses for Business Use of Your Home

▶ File only with Schedule C (Form 1040). Use a separate Form 8829 for each home you used for business during the year.

▶ Go to *www.irs.gov/Form8829* for instructions and the latest information.

OMB No. 1545-0074

2021

Attachment Sequence No. **176**

Name(s) of proprietor(s)

Oksana S Shaddock

Your social security number

481-27-8373

Part I Part of Your Home Used for Business

1	Area used regularly and exclusively for business, regularly for daycare, or for storage of inventory or product samples (see instructions)	1	200
2	Total area of home	2	900
3	Divide line 1 by line 2. Enter the result as a percentage	3	22.22%
	For daycare facilities not used exclusively for business, go to line 4. All others, go to line 7.		
4	Multiply days used for daycare during year by hours used per day — 4: 0		
5	If you started or stopped using your home for daycare during the year, see instructions; otherwise, enter 8,760 — 5: 8760		
6	Divide line 4 by line 5. Enter the result as a decimal amount — 6:		
7	Business percentage. For daycare facilities not used exclusively for business, multiply line 6 by line 3 (enter the result as a percentage). All others, enter the amount from line 3 ▶	7	22.22%

Part II Figure Your Allowable Deduction

8	Enter the amount from Schedule C, line 29, **plus** any gain derived from the business use of your home, **minus** any loss from the trade or business not derived from the business use of your home. See instructions.	8	-846.

See instructions for columns (a) and (b) before completing lines 9-22.

		(a) Direct expenses	(b) Indirect expenses		
9	Casualty losses (see instructions)	9			
10	Deductible mortgage interest (see instructions)	10			
11	Real estate taxes (see instructions)	11			
12	Add lines 9, 10, and 11	12			
13	Multiply line 12, column (b), by line 7			13	
14	Add line 12, column (a), and line 13			14	
15	Subtract line 14 from line 8. If zero or less, enter -0-			15	0.
16	Excess mortgage interest (see instructions)	16			
17	Excess real estate taxes (see instructions)	17			
18	Insurance	18			
19	Rent	19			
20	Repairs and maintenance	20			
21	Utilities	21			
22	Other expenses (see instructions)	22			
23	Add lines 16 through 22	23			
24	Multiply line 23, column (b), by line 7			24	
25	Carryover of prior year operating expenses (see instructions)			25	2,666.
26	Add line 23, column (a), line 24, and line 25			26	2,666.
27	Allowable operating expenses. Enter the **smaller** of line 15 or line 26			27	
28	Limit on excess casualty losses and depreciation. Subtract line 27 from line 15			28	
29	Excess casualty losses (see instructions)			29	
30	Depreciation of your home from line 42 below			30	1,994.
31	Carryover of prior year excess casualty losses and depreciation (see instructions)			31	1,994.
32	Add lines 29 through 31			32	3,988.
33	Allowable excess casualty losses and depreciation. Enter the **smaller** of line 28 or line 32			33	
34	Add lines 14, 27, and 33			34	
35	Casualty loss portion, if any, from lines 14 and 33. Carry amount to **Form 4684.** See instructions.			35	
36	**Allowable expenses for business use of your home.** Subtract line 35 from line 34. Enter here and on Schedule C, line 30. If your home was used for more than one business, see instructions. ▶			36	0.

FILE COPY

Part III Depreciation of Your Home

37	Enter the **smaller** of your home's adjusted basis or its fair market value. See instructions	37	350,000.
38	Value of land included on line 37	38	
39	Basis of building. Subtract line 38 from line 37	39	350,000.
40	Business basis of building. Multiply line 39 by line 7	40	77,770.
41	Depreciation percentage (see instructions)	41	2.564%
42	Depreciation allowable (see instr.). Multiply line 40 by line 41. Enter here and on line 30 above	42	1,994.

Part IV Carryover of Unallowed Expenses to 2022

43	Operating expenses. Subtract line 27 from line 26. If less than zero, enter -0-	43	2,666.
44	Excess casualty losses and depreciation. Subtract line 33 from line 32. If less than zero, enter -0-	44	3,988.

Form **4562**

Department of the Treasury
Internal Revenue Service (99)

Depreciation and Amortization
(Including Information on Listed Property)

▶ **Attach to your tax return.**

▶ **Go to *www.irs.gov/Form4562* for instructions and the latest information.**

OMB No. 1545-0172

2021

Attachment Sequence No. **179**

Name(s) shown on return	Business or activity to which this form relates	**Identifying number**
Frederick Shaddock	806 North 4th Street Fairfiel	057-40-8343

Part I **Election To Expense Certain Property Under Section 179**

Note: If you have any listed property, complete Part V before you complete Part I.

1	Maximum amount (see instructions)	1	
2	Total cost of section 179 property placed in service (see instructions)	2	
3	Threshold cost of section 179 property before reduction in limitation (see instructions)	3	
4	Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-	4	0.
5	Dollar limitation for tax year. Subtract line 4 from line 1. If zero or less, enter -0-. If married filing separately, see instructions	5	0.

6	(a) Description of property	(b) Cost (business use only)	(c) Elected cost

7	Listed property. Enter the amount from line 29	7	
8	Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7	8	
9	Tentative deduction. Enter the **smaller** of line 5 or line 8	9	
10	Carryover of disallowed deduction from line 13 of your 2020 Form 4562	10	
11	Business income limitation. Enter the smaller of business income (not less than zero) or line 5. See instructions	11	
12	Section 179 expense deduction. Add lines 9 and 10, but don't enter more than line 11	12	
13	Carryover of disallowed deduction to 2022. Add lines 9 and 10, less line 12 ▶	13	

FILE COPY

Note: Don't use Part II or Part III below for listed property. Instead, use Part V.

Part II **Special Depreciation Allowance and Other Depreciation (Don't** include listed property. See instructions.**)**

14	Special depreciation allowance for qualified property (other than listed property) placed in service during the tax year. See instructions	14	
15	Property subject to section 168(f)(1) election	15	
16	Other depreciation (including ACRS)	16	

Part III **MACRS Depreciation (Don't** include listed property. See instructions.**)**

Section A

17	MACRS deductions for assets placed in service in tax years beginning before 2021	17	
18	If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here ▶ ☐		

Section B—Assets Placed in Service During 2021 Tax Year Using the General Depreciation System

	(a) Classification of property	(b) Month and year placed in service	(c) Basis for depreciation (business/investment use only—see instructions)	(d) Recovery period	(e) Convention	(f) Method	(g) Depreciation deduction
19a	3-year property						
b	5-year property						
c	7-year property						
d	10-year property						
e	15-year property						
f	20-year property						
g	25-year property			25 yrs.		S/L	
h	Residential rental property			27.5 yrs.	MM	S/L	
				27.5 yrs.	MM	S/L	
i	Nonresidential real property			39 yrs.	MM	S/L	
					MM	S/L	

Section C—Assets Placed in Service During 2021 Tax Year Using the Alternative Depreciation System

20a	Class life					S/L	
b	12-year			12 yrs.		S/L	
c	30-year			30 yrs.	MM	S/L	
d	40-year			40 yrs.	MM	S/L	

Part IV **Summary** (See instructions.)

21	Listed property. Enter amount from line 28	21	
22	**Total.** Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21. Enter here and on the appropriate lines of your return. Partnerships and S corporations—see instructions	22	0.
23	For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs	23	

Part V **Listed Property** (Include automobiles, certain other vehicles, certain aircraft, and property used for entertainment, recreation, or amusement.)

Note: For any vehicle for which you are using the standard mileage rate or deducting lease expense, complete **only** 24a, 24b, columns (a) through (c) of Section A, all of Section B, and Section C if applicable.

Section A—Depreciation and Other Information (Caution: See the instructions for limits for passenger automobiles.**)**

24a Do you have evidence to support the business/investment use claimed? [X] Yes [ ] No **24b** If "Yes," is the evidence written? [X] Yes [ ] No

(a) Type of property (list vehicles first)	(b) Date placed in service	(c) Business/ investment use percentage	(d) Cost or other basis	(e) Basis for depreciation (business/investment use only)	(f) Recovery period	(g) Method/ Convention	(h) Depreciation deduction	(i) Elected section 179 cost
25 Special depreciation allowance for qualified listed property placed in service during the tax year and used more than 50% in a qualified business use. See instructions						**25**		
26 Property used more than 50% in a qualified business use:								
		%						
		%						
		%						
27 Property used 50% or less in a qualified business use:								
Mercedes 190E 1989 FfI	10/01/10	22.18%				S/L -		
		%				S/L -		
		%				S/L -		
28 Add amounts in column (h), lines 25 through 27. Enter here and on line 21, page 1						**28**		
29 Add amounts in column (i), line 26. Enter here and on line 7, page 1							**29**	

Section B—Information on Use of Vehicles

Complete this section for vehicles used by a sole proprietor, partner, or other "more than 5% owner," or related person. If you provided vehicles to your employees, first answer the questions in Section C to see if you meet an exception to completing this section for those vehicles.

EFILE COPY

	(a) Vehicle 1	(b) Vehicle 2	(c) Vehicle 3	(d) Vehicle 4	(e) Vehicle 5	(f) Vehicle 6
30 Total business/investment miles driven during the year (**don't** include commuting miles)	Mercedes 190E 19 **124**					
31 Total commuting miles driven during the year						
32 Total other personal (noncommuting) miles driven	**435**					
33 Total miles driven during the year. Add lines 30 through 32	**559**					

	(a) Vehicle 1		(b) Vehicle 2		(c) Vehicle 3		(d) Vehicle 4		(e) Vehicle 5		(f) Vehicle 6	
	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No
34 Was the vehicle available for personal use during off-duty hours?		X										
35 Was the vehicle used primarily by a more than 5% owner or related person?	X											
36 Is another vehicle available for personal use?	X											

Section C—Questions for Employers Who Provide Vehicles for Use by Their Employees

Answer these questions to determine if you meet an exception to completing Section B for vehicles used by employees who **aren't** more than 5% owners or related persons. See instructions.

		Yes	No
37	Do you maintain a written policy statement that prohibits all personal use of vehicles, including commuting, by your employees?		
38	Do you maintain a written policy statement that prohibits personal use of vehicles, except commuting, by your employees? See the instructions for vehicles used by corporate officers, directors, or 1% or more owners		
39	Do you treat all use of vehicles by employees as personal use?		
40	Do you provide more than five vehicles to your employees, obtain information from your employees about the use of the vehicles, and retain the information received?		
41	Do you meet the requirements concerning qualified automobile demonstration use? See instructions		
	Note: If your answer to 37, 38, 39, 40, or 41 is "Yes," don't complete Section B for the covered vehicles.		

Part VI **Amortization**

(a) Description of costs	(b) Date amortization begins	(c) Amortizable amount	(d) Code section	(e) Amortization period or percentage	(f) Amortization for this year
42 Amortization of costs that begins during your 2021 tax year (see instructions):					
43 Amortization of costs that began before your 2021 tax year				**43**	
44 **Total.** Add amounts in column (f). See the instructions for where to report				**44**	

2021 Schedule E Other Expenses - Supporting Details for Schedule E, Line 19

Name(s) shown on Form 1040	Your social security number
Frederick and Oksana S Shaddock	057-40-8343

		Properties		
		A	B	C
1.	Fairfield Landlord Reg.	100.		
2.	Covid masks for AirBNB	25.		
3.				
4.				
5.				
6.				
7.				
8.				
9.				
10.				
11.				
12.				
13.				
14.				
15.				
16.				
17.				
18.				
19.				
20.				
21.				
22.				
23.				
24.				
25.				
26.				
27.				
Schedule E - Total Other Expenses		125.		

EFILE COPY

Federal Electronic Filing Instructions

Tax Year 2021

You are responsible for confirming the status of your electronically filed return. You can confirm the status of your return by going to https://prd.taxact.com/ef/efile-center. You will need to enter the primary social security number and last name on the return along with your ZIP code.

Self Select PIN: You do not need to mail any paper signature forms to the IRS. Your return has been successfully filed once you receive your acceptance from the IRS.

Refund:
You have elected to receive your refund of $1,533 via direct deposit.

You can start checking the status of your refund within 24 hours of e-filing at the IRS website https://www.irs.gov/Refunds under Where's My Refund. The IRS issues most refunds in less than 21 days. Updates to refund status are made once daily - usually at night.

DC

Government of the
District of Columbia

2021 D-40E SUB
District of Columbia Individual Income Tax
Declaration for Electronic Filing

IRS Declaration Control Number (DCN) **00- - -8**

Your First name and initial	Last name	Taxpayer Identification Number (TIN)
FREDERICK	**SHADDOCK**	**057408343**
Spouse's/Registered domestic partner's First name and initial	Last name	Spouse's TIN
OKSANA S	**SHADDOCK**	**481278373**

Present Home Address (number, street and suite/apartment number if applicable) — Federal Filing Status
520 N STREET, SW S-316 — **MFJ**

City, Town, and State		Zip Code + 4	District of Columbia Filing Status
WASHINGTON	**DC**	**20024**	**MFJ**

PART I - TAX RETURN INFORMATION

PLEASE ENTER WHOLE DOLLAR AMOUNTS

1. DC Adjusted Gross Income, Form D-40, Line 16 — **93646.00**
2. Total Tax, Form D-40, Line 26 — **4109.00**
3. DC Income Tax Withheld, Form D-40, Line 31 — **6989.00**
4. Total Amount Due, Form D-40, Line 42
5. Net Refund, Form D-40, Line 43 — **2880.00**

EFILE COPY

PART II - REFUND METHOD

X Direct Deposit ReliaCard Paper Check

For Direct Deposit or Direct Debit enter the following information:

6. Routing Number* **256075342** **Routing Number must be nine digits and the first two must be 01 through 12 or 21 through 32.*
7. Account Number **000173091018**
8. Type of Account **X** Checking Savings

PART III - DECLARATION OF TAXPAYER

Under penalties of perjury, I/we declare that I/we have examined a copy of my/our electronic individual income tax return and accompanying schedules and statements for the 2021 tax year, and to the best of my knowledge and belief, it is true, correct and complete. I/we further declare that the amounts in Part I above are the amounts from my/our electronic income tax return. I consent to allow my/our intermediate service provider, transmitter, or electronic return originator (ERO) to send my/our return to the District of Columbia (DC). I/we authorize DC and its designated financial institution to initiate an ACH electronic funds withdrawal (direct debit). Refunds cannot be direct deposited and payments cannot be transmitted to or from a financial institution outside of the U.S. The authorization is valid for this transaction only.

Your Signature Date Spouse's Signature Date

PART IV - DECLARATION OF ELECTRONIC RETURN ORIGINATOR (ERO) AND PAID PREPARER

I declare that I have reviewed the individual income tax return and that the entries on D40-E are complete and correct to the best of my knowledge. The taxpayer will have signed this form before I submit the return. I will give the taxpayer a copy of all forms and information to be filed with DC. If I am also the Paid Preparer, under penalties of perjury, I declare that I have examined the above individual income tax return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct and complete. Declaration of preparer is based on all information of which the preparer has any knowledge.

ERO's Signature Date TIN

Paid Preparer's Signature Date TIN

PLEASE KEEP FOR YOUR RECORDS. DO NOT MAIL.

Government of the District of Columbia

2021 D-40 SUB Individual Income Tax Return

2 1 0 4 0 4 S 1 1 0 6 4

SOFTWARE DEVELOPER USE ONLY VENDOR ID# 1064

STAPLE OTHER REQUESTED DOCUMENTS IN UPPER LEFT

STAPLE W-2s AND ANY OTHER WITHHOLDING STATEMENTS HERE

Personal information

Mark if filing an **Amended return**

Your telephone number
2023656100

Mark if Deceased

Your taxpayer identification number (TIN) ***and*** Date of Birth (MMDDYYYY)
057408343 **10071955**

Spouse's/registered domestic partner's TIN ***and*** Date of Birth (MMDDYYYY)
481278373 **02131969**

Your first name M.I. Last name
FREDERICK **SHADDOCK**

Spouse's/registered domestic partner's first name M.I. Last name
OKSANA **S** **SHADDOCK**

Home address (number, street and suite/apartment number (if applicable)
520 N STREET, SW
S-316

City State Zip Code + 4
WASHINGTON **DC** **20024**

Email Address
FRED@SHADDOCK.NET

EFILE COPY

Filing Status

1 *Mark only one:* Single, **X** Married filing jointly, Married filing separately, Dependent claimed by someone else

Married filing separately on same return Enter combined amounts for Lines 5-43. See instructions.

Registered domestic partners filing jointly or filing separately on same return. *Enter combined amounts for Lines 5-43. See instructions.*

Head of household *Enter qualifying dependent and/or non-dependent information on Schedule S.*

Qualifying widow(er) with dependent child *Enter qualifying dependent and/or non-dependent information on Schedule S.*

2 *Mark if you are* Part-year resident in DC *from* (MMDDYYYY) *to* (MMDDYYYY) *See instructions.*

3 *Did you have qualifying health care coverage for all members of your shared responsibility family for the entire year?* *Yes* **X** *No*
If no, or if claiming an exemption, complete Schedule HSR (see instructions).

Complete your federal return first - Enter your dependents' information on DC Schedule S

Income Information

Round cents to nearest dollar. If amount is zero, leave line blank; if minus, enter amount and fill in oval.

a	Wages, salaries, unemployment compensation and/or tips, *see instructions.*		a	**109342.00**
b	Business income or loss, *see instructions.*	Mark if loss **X**	b	**10333.00**
c	Capital gain or loss.	Mark if loss	c	
d	Rental real estate, royalties, partnerships, etc.	Mark if loss **X**	d	**4163.00**

Computation of DC Gross and Adjusted Gross Income

4	Federal adjusted gross income. From adjusted gross income lines on federal Forms 1040, 1040-SR, 1040-NR or 1040-NR-EZ.	Mark if loss	4	**100857.00**

2 1 0 4 0 4 S 2 1 0 6 4

Additions to DC Income

5	Franchise tax deducted on federal forms, *see instructions.*		5	
6	Other additions from DC Schedule I, Calculation A, Line 9.		6	
7	Add Lines 4, 5 and 6.	Mark if loss	7	**100857.00**

Subtractions from DC Income

8	Part year residents, enter income received during period of nonresidence, *see instructions.*		8	
9	Taxable refunds, credits or offsets of state and local income tax.		9	
10	Taxable amount of social security and tier 1 railroad retirement.		10	**7211.00**
11	Income reported and taxed this year on a DC franchise or fiduciary return.		11	
12	DC and federal government survivor benefits, *see instructions.*		12	
13	Unemployment Insurance Benefits, *see instructions.*		13	
14	Other subtractions from DC Schedule I, Calculation B, Line 16.		14	
15	Total subtractions from DC income, Lines 8-14.		15	**7211.00**
16	DC adjusted gross income, Line 7 minus Line 15.	Mark if loss	16	**93646.00**
17	Deduction type. *Take the same type as you took on your federal return. Fill in which type*	Standard **X**	or Itemized	
18	DC deduction amount.		18	**26450.00**
19	DC taxable income. Subtract Line 18 from Line 16.	Mark if loss	19	**67196.00**
20	Tax. *If Line 19 is $100,000 or less, use tax tables to find the tax, if more, use Calculation I in instructions.* Fill in if filing separately on same return. *Complete Calculation J on Schedule S.*		20	**4109.00**
21	Credit for child and dependent care expenses *From federal Form 2441; if part-year DC resident, from Line 5, DC Form 2441*	X .32	21	
22	Non-refundable credits from DC Schedule U, Part 1a, Line 7. *Attach Schedule U.*		22	
23	Total non-refundable credits. *Add Line 21 and Line 22.*		23	
24	Subtract Line 23 from Line 20. *If less than zero, enter zero.*		24	**4109.00**
25	DC Health Care Shared Responsibility. *See instructions. If fully covered or fully exempt, enter zero.*		25	
26	Total tax and DC Health Care Shared Responsibility. *Add Line 24 and Line 25.*		26	**4109.00**

27 DC Earned Income Tax Credit — Fill in if prior year (2019) earned income — *See instructions.*

27a	Enter the number of qualified EITC children. **0**	27b	Enter earned income amount	27b
27c	For filers **with** qualifying children. Enter federal EIC	X .40	Enter result.	27d
27e	For filers **without** qualifying children. *See instructions for special calculations.*		Enter result.	27e
28	Property Tax Credit. *From your DC Schedule H; attach a copy.*			28

EFILE COPY

2 1 0 4 0 4 S 3 1 0 6 4

29	Refundable credits from DC Schedule U, Part 1b, Line 3. *Attach Schedule U.*	29	
30	Total refundable credits. *Add Line 27d or 27e through Line 29.*	30	
31	DC income tax withheld shown on Forms W-2 and 1099. Attach these forms.	31	**6989.00**
32	2021 estimated income tax payments and amount applied from 2020 return.	32	
33	Tax paid with Form FR-127 Extension of Time to File.	33	
34	If this is an amended 2021 return, enter payments made with original 2021 D-40 return.	34	
35	If this is an amended 2021 return, enter refunds requested with original 2021 D-40 return.	35	
36	Total payments and refundable credits. *Add Line 30 through Line 34. (Do not include Line 35).*	36	**6989.00**
37	Tax Due. *Subtract Line 36 from Line 26.*	37	
38	Amount Overpaid. *Subtract Line 26 from Line 36.*	38	**2880.00**
39	Amount to be applied to your 2022 estimated tax.	39	
40	Underpayment Interest. **Fill in the oval and attach Form D-2210.**	40	
41	Contribution amount from Schedule U, Part ll, Line 5. *(Cannot exceed amount on Line 38)*	41	
42	Total Amount Due. *Add Lines 37, 40 and 41.*	42	
43	Net Refund. *Subtract total of Lines 39, 40 and 41 from Line 38.*	43	**2880.00**

Will this refund go to an account outside the U.S.? Yes No **X** *See instructions.*

44 Fill in if either spouse is claiming injured spouse allocation. You **must** attach Form DC-8379.

EFILE COPY

Refund Options: **For information on the tax refund card limitations, see instructions or visit our website MyTax.DC.gov**

Mark **one** refund choice: **X** Direct deposit **or** Reliacard (See instructions) **or** Paper check

Direct deposit. *To have your refund deposited to your* **X** ***checking*** *or* ***savings*** *account, fill in and enter bank routing and account numbers. See instructions.*

Routing Number **256075342** Account Number **000173091018**

Fill in if you agree to receive your 1099-G Income Tax refund statement electronically (see instructions).

Third Party Designee *To authorize another person discuss this return with OTR, mark here and enter the name and phone number of that person*

Designee's Name Phone number

Signature Under penalties of law, I declare that I have examined this return and, to the best of my knowledge, it is correct. Declaration of paid preparer is based on information available to the preparer.

Your signature	Date	Preparer's signature	Date
Spouse's/registered domestic partner's signature if filing jointly or separately on same return	Date	Preparer's Tax Identification Number (PTIN)	PTIN telephone number

Government of the
District of Columbia

2021 SCHEDULE S Supplemental Information and Dependents

2 1 0 4 0 0 S 3 1 0 6 4

SOFTWARE DEVELOPER USE ONLY

VENDOR ID# 1064

Unless instructed otherwise -
If you fill in any part of this schedule, attach it to your D-40.

Enter your last name.
SHADDOCK

Enter your Taxpayer Identification Number (TIN)
057408343

Dependents *If you have more than 8 dependents, list them on an attachment.*

First name M.I. Last name

Taxpayer identification number Relationship Date of Birth (MMDDYYYY)

First name M.I. Last name

Taxpayer identification number Relationship Date of Birth (MMDDYYYY)

First name M.I. Last name

Taxpayer identification number Relationship Date of Birth (MMDDYYYY)

EFILE COPY

First name M.I. Last name

Taxpayer identification number Relationship Date of Birth (MMDDYYYY)

First name M.I. Last name

Taxpayer identification number Relationship Date of Birth (MMDDYYYY)

First name M.I. Last name

Taxpayer identification number Relationship Date of Birth (MMDDYYYY)

First name M.I. Last name

Taxpayer identification number Relationship Date of Birth (MMDDYYYY)

First name M.I. Last name

Taxpayer identification number Relationship Date of Birth (MMDDYYYY)

Head of household filers or qualifying widow(er)

TIN of qualifying non-dependent person Date of Birth of qualifying non-dependent person (MMDDYYYY)

Do not enter your information

First name of qualifying non-dependent person M.I. Last name

Last name and TIN **SHADDOCK** **057408343**

2 1 0 4 0 0 S 4 1 0 6 4

Calculation G-1 Computation of Standard Deduction Calculation G-1must be completed and submitted with the return except for dependent filers

*If you were born before January 2, 1957, you are considered to be age 65 at the end of 2021

a	Basic standard deduction amount. *See instructions.*	a	**25100.00**
b	Enter 1 if you are age 65 or over*	b	**1**
c	Enter 1 if you are blind.	c	
d	Enter 1 if married or registered domestic partner filing jointly or filing separately on same return and your spouse or registered domestic partner is 65 or over*	d	
e	Enter 1 if married or registered domestic partner filing jointly or filing separately on same return and your spouse or registered domestic partner is blind.	e	
f	Total number of additions to standard deductions. *Add Lines b through e.*	f	**1**
g	Additional standard deduction amount. *Multiply 1,350 (1,700 if single or head of household) by* number on Line f. See instructions.	g	**1350.00**
h	Total standard deduction. *Add Lines a and g, enter here and on D-40, Line 18.*	h	**26450.00**
i	Total number of dependents.	i	

Calculation J Tax computation for married or registered domestic partners filing separately on the same DC return.

Enter separate amounts in each column. Do not combine amounts until Line i.

			You	Your spouse/registered domestic partner
a	**Federal adjusted gross income** *If you and your spouse filed a joint federal return, enter each person's portion of federal adjusted gross income. Registered domestic partners should enter the federal AGI reported on their separate federal returns*	Mark if minus	**a**	
b	**Total additions to federal adjusted gross income** *Enter each person's portion of additions entered on D-40, Lines 5 and 6.*		b	
c	**Add Lines a and b.**	Mark if minus	**c**	
d	**Total subtractions from federal adjusted gross income** *Enter each person's portion of subtractions entered on D-40, Line 15.*		**d**	
e	**DC adjusted gross income** *Subtract Line d from Line c.*	Mark if minus	**e**	
f	**Deduction amount.** *Enter each person's portion of the amount entered on D-40, Line 18 (You may allocate this amount as you wish.)*		**f**	
g	**Taxable income.** *Subtract Line f from Line e.*	Mark if minus	**g**	
h	**Tax.** *If Line g is $100,000 or less, use tax tables. If more than $100,000, use Calculation I in instructions.*		h	
i	*Add the amounts on Line h, enter here and on D-40, Line 20.*		**i**	

EFILE COPY

List TINs associated with income **reported and taxed** on Franchise and Fiduciary Returns for the amount listed **on D-40, Line 11.**

a	b	c
d	e	f
g	h	i

District of Columbia Electronic Filing Instructions

These instructions are provided to help you understand and complete the final steps for successfully electronically filing your District of Columbia return. **We highly recommend you print this for your reference.**

You are responsible for confirming the status of your electronically filed return. You can confirm the status of your return by going to https://prd.taxact.com/ef/efile-center. You will need to enter the Primary Social Security Number and Last Name on the return along with your ZIP Code.

District of Columbia Form D-40E:

Do not mail Form D-40E to the District of Columbia Office of Tax and Revenue. For your records, keep the signed Form D-40E as well as the rest of your District of Columbia income tax return for a period of at least three years from the end of the calendar year in which it was transmitted.

Refund:

You have elected to receive your refund of $2,880 via direct deposit.

On average, the District of Columbia Office of Tax and Revenue (OTR) issues refunds within six weeks. Taxpayers can view their refund status by visiting OTRs online portal, MyTax.DC.gov. Via MyTax.DC.gov, a refund status is provided only for a return filed within the last six months. For additional information or inquiries, taxpayers should contact OTRs e-Services Unit at (202) 759-1946.

Iowa

Iowa Department of
REVENUE

2021 IA 8453-IND
Iowa Individual Income Tax Declaration for an e-File Return

tax.iowa.gov

Your first name, middle initial, and last name **Frederick Shaddock** Spouse's first name, middle initial, and last name **Oksana S Shaddock**

Your Social Security Number **057-40-8343** Spouse's Social Security Number **481-27-8373**

Home address, City, State, ZIP **520 N Street, SW Apt. S-316 Washington, DC 20024**

Part I Tax Return Information

		B. Spouse (filing status 3)		A. You or Joint
1. Iowa Net Income (IA 1040, line 26 A & B)	1B	0.	1A	93,646.
2. Total Tax (IA 1040, line 42 A & B)	2B	0.	2A	4,378.
3. Iowa Income Tax Withheld (IA 1040, line 63 A & B)	3B	0.	3A	0.
4. Amount to be Refunded (IA 1040, line 68)			4.	0.
5. Total Amount Due (IA 1040, line 73)			5.	0.

Part II Declaration of Taxpayer (Be sure to keep a copy of the tax return.)

6. ☐ I do not want direct deposit or direct debit.
7. ☐ I consent that my refund be directly deposited as designated below. If I have filed a joint return, this is an irrevocable appointment of the other spouse as an agent to receive the refund.

☐ I authorize the Iowa Department of Revenue (IDR) and its designated financial agent to initiate an electronic funds withdrawal (direct debit) entry to the financial institution account indicated below for payment of my individual Iowa taxes owed on this return, and the financial institution to debit the entry to this account on _____ (the payment/settlement date). I also authorize the financial institution involved in the processing of the electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payment. This authorization is to remain in full force and effect until I notify IDR to terminate the authorization. To revoke (cancel) a a payment, I must contact IDR at 515-281-3114 or idreft@iowa.gov. Payment cancellation requests must be received no later than 5 business days prior to the payment/settlement date. Note: This electronic withdrawal from your bank account will be identified with the ACH Company ID 4426004574. If you currently have a debit block on this account, contact your financial institution to request that they allow a withdrawal from your bank account by this ACH Company ID.

Name of financial institution: _____

Routing Number _____ The first two digits must be 01 through 12 or 21 through 32.

Account Number _____

Type of Account: Savings ☐ Checking ☐

Will this refund go to (or payment come from) an account outside the United States? Yes ☐ No ☐

Under penalties of perjury, I declare that I have examined the information on my electronic individual income tax return, including any schedules, attachments, and statements for tax year ending December 31, 2021 and certify to the best of my knowledge and belief, it is true, correct and complete. I further declare that the amounts in Part I above are the amounts shown on the copy of my electronic income tax return. I consent that my return, including accompanying schedules, attachments, and statements be sent to the Iowa Department of Revenue (IDR) through the Internal Revenue Service (IRS) by my Electronic Return Originator (ERO). In addition, by using software to prepare and transmit my return electronically, I consent to the disclosure to IDR of all information pertaining to the transmission of my tax return electronically. I authorize IDR to inform my ERO and/or transmitter when my electronic return has been accepted. In the event that it is rejected, I authorize IDR to identify the reasons for rejection so that the return can be corrected and re-transmitted. If I have filed a balance due return, I understand that if IDR does not receive full and timely payment of my tax liability I will remain liable for the tax liability and all applicable penalties and interest. I consent that my refund be directly deposited as designated in Part II and declare that the information shown in Part II is correct. If the processing of my return, refund, or direct debit is delayed, I authorize IDR to disclose to my ERO and/or transmitter the reason(s) for the delay or the date the refund was sent. I understand that this declaration with required attachments must be forwarded upon request to IDR.

Your Signature _____ Date _____ Spouse Signature If a joint return, both must sign. _____ Date _____

Part III Declaration of Electronic Return Originator (ERO) and Paid Preparer

I declare that I have reviewed the above taxpayer's return and that entries on form IA 8453-IND are complete and correct to the best of my knowledge. If I am only a collector, I am not responsible for reviewing the return and only declare that this form accurately reflects the data on the return. I have obtained the taxpayer's signature before submitting this return to the IRS. I have provided the taxpayer with a copy of all forms and information to be filed with IDR and have followed all other requirements described in the Iowa Modernized e-File (MeF) Information for e-File Providers publication. I understand that the original form IA 8453-IND should not be sent to IDR, but must be retained by the ERO for a period of three years from the due date of the return or the filing date, whichever is later, to which the IA 8453-IND relates was filed. I will make a copy available to IDR upon request. If I am a paid preparer, under penalties of perjury, I declare that I have examined the above taxpayer's return and accompanying schedules, attachments, and statements, and to the best of my knowledge and belief, they are true, correct, and complete. I have based this declaration on all information available to me.

ERO Signature	Date	Check if also paid preparer ☐	Check if self-employed ☐	ERO PTIN
Firm's name (or yours if self-employed)				FEIN
Address, City, State, ZIP				Phone Number
Paid Preparer Signature	Date	Check if self-employed ☐		Preparer PTIN
Firm's name (or yours if self-employed)				FEIN
Address, City, State, ZIP				Phone Number

2021 IA 1040 Iowa Individual Income Tax Return

For fiscal year beginning _____ and ending _____

Step 1: Fill in all spaces. You must fill in your Social Security Number (SSN).

Your last name:	Your first name/middle initial:
Shaddock	Frederick
Spouse's last name:	Spouse's first name/middle initial:
Shaddock	Oksana S

Current mailing address (number and street, apartment, lot, or suite number) or PO Box:
520 N Street, SW Apt. S-316

City, State, ZIP: Washington, DC 20024

Spouse SSN: 481-27-8373 Your SSN: 057-40-8343

Step 2 Filing Status: Mark one box only

1		Single: Were you claimed as a dependent on another person's Iowa return? Yes ☐ No ☐	Email Address: fred@shaddock.net
2	X	Married filing a joint return. (Two-income families may benefit by using status 3 or 4.)	Check this box if you or your spouse were 65 or older as of 12/31/21. X
3		Married filing separately on this combined return. Spouse use column B.	Residence on 12/31/21: County No. 51 School District No. 2169
4		Married filing separate returns. Spouse's name: ▲ SSN:	Net Income: $
5		Head of household with qualifying person. If qualifying person is not claimed as a dependent on this return, enter the person's name and SSN below.	
6		Qualifying widow(er) with dependent child. Name: SSN:	

Step 3 Exemptions

	B. Spouse (Filing Status 3 ONLY)	A. You or Joint
a. Personal Credit: Col. A: Enter 1 (enter 2 if filing status 2 or 5); Col. B: Enter 1 if filing status 3.	▲ 0 X $ 40 = $	▲ 2 X $ 40 = $ 80.
b. Enter 1 for each taxpayer who is 65 or older and/or 1 for each taxpayer who is blind.	▲ 0 X $ 20 = $	▲ 1 X $ 20 = $ 20.
c. Dependents: Enter 1 for each dependent	▲ 0 X $ 40 = $	▲ 0 X $ 40 = $
d. Enter first names of dependents here	**e.** Total $ 0.	**e.** Total $ 100.

Step 4 Reportable Social Security benefits as calculated on line 13 of Iowa Social Security Worksheet B. Spouse/Status 3 ▲ A. You or Joint ▲ 4,242.

FFILE COPY

		B. Spouse/Status 3	A. You or Joint	B. Spouse/Status 3	A. You or Joint
Step 5 Gross Income	1. Wages, salaries, tips, etc	1.	109,342.		
	2. Taxable interest income. If more than $1,500, complete Sch. B	2.			
	3. Ordinary dividend income. If more than $1,500, complete Sch. B	3.			
	4. Taxable alimony received	4.			
	5. Business income/(loss). See instructions	5.	-10,333.		
	6. Capital gain/(loss). See instructions	6.			
	7. Other gains/(losses). See instructions	7.			
	8. Taxable IRA distributions	8.			
	9. Taxable pensions and annuities	9.			
	10. Rents, royalties, partnerships, estates, etc. See instructions	10.	-4,163.		
	11. Farm income/(loss). See instructions	11.			
	12. Unemployment compensation. See instructions	12.			
	13. Gambling winnings	13.			
	14. Other income, bonus depreciation, and section 179 adjustment	14.			
	15. Gross Income. Add lines 1-14	15.		0. ▲	94,846.
Step 6 Adjustments to Income	16. Payments to an IRA, Keogh, or SEP	16.			
	17. Deductible part of self-employment tax	17.			
	18. Health insurance premium	18.			
	19. Penalty on early withdrawal of savings	19.			
	20. Alimony paid	20.	1,200.		
	21. Pension/retirement income exclusion	21. ▲			
	22. Moving expense deduction from federal form 3903	22.			
	23. Iowa capital gain deduction. Must include corresponding IA 100 schedule	23. ▲			
	24. Other adjustments	24.			
	25. Total adjustments. Add lines 16-24	25.		0. ▲	1,200.
	26. Net Income. Subtract line 25 from line 15	26.		0. ▲	93,646.
Step 7 Federal Taxes and Qualified Deductions	27. Federal income tax refund/overpayment received in 2021.	27. ▲	2,705.		
	28. Self-employment/household employment/other federal taxes	28. ▲			
	29. Addition for federal taxes. Add lines 27 and 28	29.		0.	2,705.
	30. Total. Add lines 26 and 29	30.		0.	96,351.
	31. Federal tax withheld in 2021, federal estimated tax payments made in 2021, and federal taxes paid in 2021 for 2020 and prior years	31. ▲	10,030.		
	32. Qualified business income deduction. 50.0% (.50) of federal amount. See instructions	32. ▲			
	33. DPAD 199A(g) deduction. 50.0% (.5) of federal amount	33. ▲			
	34. Total federal tax and other qualified deductions. Add lines 31, 32, and 33	34.		0.	10,030.
	35. Balance. Subtract line 34 from line 30. Enter here and on line 36, page 2	35.		0. ▲	86,321.

NOTE: Use only blue or black ink, no pencils or red ink.

		B. Spouse/Status 3	A. You or Joint	B. Spouse/Status 3	A. You or Joint
Step 8 Taxable Income	36. BALANCE. From side 1, line 35			0.	86,321.
	37. Deduction. Check one box ▲ Itemized. (Include IA Schedule A) [X] Standard [ ]			0.	11,478.
	38. TAXABLE INCOME. SUBTRACT line 37 from line 36			0.	74,843.
Step 9 Tax, Credits, and Checkoff Contributions	39. Tax from tables or alternate tax	0.	4,378.		
	40. Iowa lump-sum tax. See Instructions				
	41. Iowa alternative minimum tax. Must include IA 6251.				
	42. Total tax. ADD lines 39, 40, and 41			0.	4,378.
	43. Total exemption credit amount(s) from Step 3, side 1		100.		
	44. Tuition and textbook credit for dependents K-12				
	45. Volunteer firefighter/EMS/reserve peace officer credit				
	46. Total credits. ADD lines 43, 44, and 45			0.	100.
	47. BALANCE. SUBTRACT line 46 from line 42. If less than zero, enter zero.			0.	4,278.
	48. Credit for nonresident or part-year resident. Must include IA 126 and federal return				4,278.
	49. BALANCE. SUBTRACT line 48 from 47. If less than zero, enter zero			0.	0.
	50. Out-of-state tax credit. Must include IA 130				
	51. BALANCE. SUBTRACT line 50 from 49. If less than zero, enter zero			0.	0.
	52. Other nonrefundable Iowa credits. Must include IA 148 Tax Credits Schedule				
	53. BALANCE. SUBTRACT line 52 from line 51. If less than zero, enter zero			0.	0.
	54. School district surtax or EMS surtax. Take percentage from table; multiply by line 53.				
	55. Total state and local tax. ADD lines 53 and 54			0.	0.
	56. TOTAL state and local tax before contributions. Combine columns A and B on line 55 and enter here				0.
	57. Contributions will reduce your refund or add to the amount you owe. Amounts must be in whole dollars. Fish/Wildlife 57a: ▲ State Fair 57b: ▲ Firefighters/Veterans57c: ▲ Child Abuse Prevention 57d: ▲ Enter here				
	58. TOTAL STATE AND LOCAL TAX, AND CONTRIBUTIONS. Add line 56 and line 57 and enter here.				0.
Step 10 Credits	59. Iowa Fuel Tax Credit. Must include IA 4136				
	60. Check One: Child and Dependent Care Credit [ ] OR ▲ Early Childhood Development Credit [ ]				
	61. Iowa earned income tax credit. 15.0% (.15) of federal credit				
	62. Other refundable credits. Include IA 148 Tax Credits Schedule				
	63. Iowa income tax withheld				
	64. Estimated and voucher payments made for tax year 2021				
	65. TOTAL. ADD lines 59 through 64 and enter here	0.	0.		
	66. TOTAL CREDITS. ADD columns A and B on line 65 and enter here				0.
Step 11 Refund	67. If line 66 is more than line 58, subtract line 58 from line 66. This is the amount you overpaid				0.
	68. Amount of line 67 to be REFUNDED			REFUND	0.
	68a. Routing number: 68b. Type Checking Savings				
	68c. Account number:				
	69. Amount of line 67 to be applied to your 2022 estimated tax				
Step 12 Pay	70. If line 66 is less than line 58, subtract line 66 from line 58. This is the AMOUNT OF TAX YOU OWE				0.
	71. Penalty for underpayment of estimated tax from IA 2210, IA 2210S, or IA 2210F. Check if annualized income method is used. ▲ [ ]				
	72. Penalty and interest ▲ 72a. Penalty ▲ 72b. Interest ADD. Enter total				
	73. TOTAL AMOUNT DUE. ADD lines 70, 71, and 72. Enter here			PAY THIS AMOUNT	0.

FILE COPY

Step 13 I, the undersigned, declare under penalties of perjury or false certificate, that I have examined this return, and, to the best of my knowledge and belief, it is true, correct, and complete.

SIGN HERE Your signature | Date | ▲ [ ] Check if deceased | Date of death

Preparer's signature | Date

SIGN HERE Spouse's signature | Date | ▲ [ ] Check if deceased | Date of death

Preparer's PTIN | Firm's FEIN

(202)365-6100
Daytime telephone number

Daytime telephone number

This return is due May 2nd, 2022. Sign, enclose W-2s, and verify SSNs.
MAILING ADDRESS: Iowa Income Tax Document Processing,
PO BOX 9187, Des Moines IA 50306-9187
Make check payable to Iowa Department of Revenue

Iowa Department of
REVENUE

2021 IA 1040 Schedule A
Iowa Itemized Deductions

tax.iowa.gov

If you itemize deductions, include this schedule with your return. Use whole dollar amounts.

Name(s): **Frederick and Oksana S Shaddock** Social Security Number: **057-40-8343**

Medical and Dental Expenses

1. Medical and dental expenses (Exclude health insurance premiums claimed on IA 1040, line 18) . . . 1.
2. Multiply the amount on federal form 1040, line 11, as modified for Iowa purposes, by 7.5% (.075). Enter result here. See IA 1040 expanded instructions . . . 2.
3. Subtract line 2 from line 1. If less than zero, enter 0 . . . 3. **0.**

Taxes You Paid (Not subject to federal deduction dollar limitations)

4. State and local taxes. Check only one box.
   a [X] Other state and local income taxes. Do not include any general sales tax or Iowa income tax. Include school district surtax and EMS surtax from prior years paid in 2021, OR
   b [ ] General sales tax from federal form 1040, Schedule A, line 5a . . . 4. **6,989.**
5. Real estate taxes . . . 5. **2,308.**
6. Personal property taxes, including annual vehicle registration . . . 6.
7. Other taxes. List type and amount: . . . 7.
8. Add lines 4-7. Enter total here . . . 8. **9,297.**

Interest You Paid

9. Home mortgage interest and points.
   a. Interest and points reported on federal form 1098 . . . 9a. **947.**
   b. Interest not reported on federal form 1098 . . . 9b.
10. Points not reported on federal form 1098 . . . 10.
11. Mortgage insurance premiums . . . 11.
12. Investment interest. Include federal form 4952 if required . . . 12.
13. Add lines 9a-12. Enter total here . . . 13. **947.**

FILE COPY

Gifts to Charity

14. Contributions by cash or check . . . 14. **274.**
15. Contributions other than by cash or check. Include federal form 8283 if more than $500 . . . 15. **960.**
16. Contributions carryover from prior year. See IA 1040 expanded instructions . . . 16.
17. Add lines 14-16. Enter total here . . . 17. **1,234.**

Casualty/Theft Loss

18. Casualty or theft loss(es). Include federal form 4684. See IA 1040 expanded instructions . . . 18.

Other Itemized Deductions

19. Other expenses. List type and amount: . . . 19. **0.**

Total Itemized Deductions

20. Other Iowa deductions. See IA 1040 expanded instructions . . . 20. **0.**
21. Total deductions. Add lines 3, 8, 13, 17 through 20. If using filing statuses 1, 2, 5, or 6, enter the amount on the IA 1040, Step 8, line 37 . . . 21. **11,478.**

Proration of Deductions Between Spouses

Complete lines 22-26 only if you are using filing status 3 or 4.

		Spouse	You
22.	Net income of both spouses from IA 1040, line 26	22b. **0.**	22a. **0.**
23.	Total Iowa net income, add columns 22a and 22b. Enter total here		23. **0.**
24.	Divide the amount on line 22a by the amount on line 23. Enter to the nearest tenth of a percent		24. **00.00** %
25.	Multiply line 21 by the percentage on line 24. Enter here and on IA 1040, line 37, column A (You)		25. **0.**
26.	Subtract line 25 from line 21. Enter here and on IA 1040, line 37, column B. If you are using filing status 4, enter this amount on your spouse's return, line 37, column A (Spouse)		26. **0.**

ACT

Iowa Department of
REVENUE

2021 IA 126
Iowa Nonresident and Part-Year Resident Credit Schedule

tax.iowa.gov

Name(s): **Frederick and Oksana S Shaddock** Social Security Number: **057-40-8343**

Mark the appropriate box for you and your spouse	B. Spouse	A. You or Joint
A nonresident of Iowa for all of 2021	☐ ▲	☐ ▲
A part-year resident of Iowa during 2021	☐ ▲	☒ ▲
Date moved into Iowa:	12/20/2020	12/20/2020
Date moved out of Iowa:	02/14/2021	02/14/2021
A full-year resident of Iowa during 2021	☒	☐

FILE COPY

Iowa-Source Income		B. Spouse	A. You or Joint
1. Wages, salaries, tips, etc	1.		5,000.
2. Taxable interest income	2.		
3. Ordinary dividend income	3.		
4. Taxable alimony received	4.		
5. Business income or (loss)	5.		-10,333.
6. Capital gain or (loss)	6.		
7. Other gains or (losses)	7.		
8. Taxable IRA distributions	8.		
9. Taxable pensions and annuities	9.		
10. Rents, royalties, partnerships, estates, etc	10.		-4,163.
11. Farm income or (loss)	11.		
12. Unemployment compensation	12.		
13. Gambling winnings	13.		
14. Other income, bonus depreciation, and section 179 adjustment	14.		334.
15. Iowa gross income. Add lines 1-14	15.	0.	▲ -9,162.
16. Payments to an IRA, Keogh, or SEP	16.		
17. Deductible part of self-employment tax	17.		
18. Health insurance premium	18.		
19. Penalty on early withdrawal of savings	19.		
20. Alimony paid	20.		
21. Pension/retirement income exclusion	21.		
22. Moving expense deduction **into** Iowa only	22.		
23. Iowa capital gain deduction	23.		
24. Other adjustments	24.		
25. Total adjustments. Add lines 16-24	25.	0.	▲ 0.
26. Iowa net income. Subtract line 25 from line 15	26.	0.	-9,162.
27. All-source net income from IA 1040, line 26	27.	0.	93,646.
28. Iowa income percentage: Divide line 26 by line 27 and enter percentage rounded to nearest tenth of a percent. This can be no more than 100.0% and no less than 0.0%	28.	00.00 %	00.00 %
29. Nonresident/part-year resident credit percentage: Subtract the percentage on line 28 from 100.0%	29.	00.00 %	100.00 %
30. Iowa tax on total income from IA 1040, line 39	30.	0.	4,378.
31. Total credits from IA 1040, line 46	31.	0.	100.
32. Tax after credits. Subtract line 31 from line 30	32.	0.	4,278.
33. Nonresident/part-year resident credit. Multiply line 32 by the percentage on line 29. Enter this amount on IA 1040, line 48	33.	0.	4,278.

Iowa Electronic Filing Instructions

These instructions are provided to help you understand and complete the final steps for electronically filing your Iowa return. We highly recommend you print this for your reference.

You are responsible for confirming the status of your electronically filed return. You can confirm the status of your return by going to https://prd.taxact.com/ef/efile-center. You will need to enter the Primary Social Security Number and Last Name on the return along with the Zip Code.

Iowa Form IA 8453-IND:

You must attach any and all state copies of Form W-2 to your Form IA 8453-IND. **Do not mail Form IA 8453-IND to the Iowa Department of Revenue.** For your records, keep the signed Form IA 8453-IND and attachments (if any), as well as the rest of your Iowa income tax return for a period of at least three years.