

TEST FIRM
3003 ALLEN DRIVE
EVANS GA 30809
(706) 868-0985

JAMES T KIRK &
SHERI S KIRK
389 DAVANT STREET
CAPE CANAVERAL FL 32920
(904) 868-0985

Preparer No. : 1
Client No. : XXX-XX-4703
Invoice Date: 04/02/2021
Invoice No. : 10

INVOICE

Description	Amount	
PREPARATION OF 2020 FEDERAL/STATE FORMS & WORKSHEETS: FORM 1040 RECOVERY REBATE CREDIT WORKSHEET SCHEDULE A (ITEMIZED DEDUCTIONS) SCHEDULE A MEDICAL BREAKDOWN SCHEDULE A SALES TAX WORKSHEET SCHEDULE A CONTRIBUTION WORKSHEET SCHEDULE B (INTEREST & DIVIDENDS) FORM W-2 (WAGES AND TAX) (2) CHILD TAX CREDIT WORKSHEET FORM 8867 (DUE DILIGENCE CHECKLIST)		
	Total Invoice	\$0.00
	Amount Paid	\$0.00
	Balance Due	\$0.00

TAX YEAR: 2020

PROCESS DATE: 04/02/2021

CLIENT : 257-00-4703 JAMES T KIRK
SPOUSE : 258-00-4704 SHERI S KIRK

BIRTH DATE : 03/01/1967 Age:53
BIRTH DATE : 06/15/1968 Age:52

ADDRESS : 389 DAVANT STREET
: CAPE CANAVERAL FL 32920

PREPARER : 1

Phone #1: (904) 868-0985
Phone #2: -
Phone #3: -
STATUS : MARRIED JOINT
FED TYPE: Regular Tax
ST TYPE : Regular Tax
E-MAIL : JKIRK@YAHOO.COM

PREPARER FEE :
ELECTRONIC :
TOTAL FEES :

EFFECTIVE RATE: 10.56%

DEPENDENT NAME	BIRTH DATE	AGE	SSN	RELATIONSHIP	MONTHS
BRANDON D KIRK	05/03/2004	16	345-00-5557	SON	12
ANDREA D KIRK	08/01/2004	16	259-00-5588	NIECE	12

LISTING OF FORMS FOR THIS RETURN

FORM 1040
RECOVERY REBATE CREDIT WORKSHEET
FORM W-2
SCHEDULE A (ITEMIZED DEDUCTIONS)
SCHEDULE B (INTEREST/DIVIDEND INCOME)
CHILD TAX CREDIT WORKSHEET
FORM 8867 (DUE DILIGENCE CHECKLIST)

* QUICK SUMMARY *

SUMMARY	FEDERAL
FILING STATUS	2
TOTAL INCOME	140835
TOTAL ADJUSTMENTS	0
ADJUSTED GROSS INCOME	140835
DEDUCTIONS	32285
EXEMPTIONS	0
TAXABLE INCOME	108550
TAX	15461
CREDITS	4000
PAYMENTS	17300
REFUND	5839
AMOUNT DUE	0

CLIENT : JAMES KIRK
SPOUSE : SHERI KIRK

257-00-4703
258-00-4704

PREPARER : 1 DATE : 04/02/2021

* W-2 INCOME FORMS SUMMARY *

	T/S	EMPLOYER	WAGES	FED WITH	FICA	MED TAX	STATE WITH ST
1.	T	NASA	94600	12100	5865	1372	0
2.	S	RCS	43500	5200	2697	631	740 GA
		TOTALS.....	138100	17300	8562	2003	740

		a Employee's social security number 257-00-4703	OMB No. 1545-0008			Visit the IRS website at www.irs.gov/efile	
b Employer identification number (EIN) 58-6987451			1 Wages, tips, other compensation 94600	2 Federal income tax withheld 12100			
c Employer's name, address, and ZIP code NASA 101 CAPE CANAVERAL WAY CAPE CANAVERAL FL 32920			3 Social security wages 94600	4 Social security tax withheld 5865			
			5 Medicare wages and tips 94600	6 Medicare tax withheld 1372			
			7 Social security tips	8 Allocated tips			
d Control number			9	10 Dependent care benefits			
e Employee's first name and initial JAMES T		Last name KIRK	Suff.	11 Nonqualified plans		12a	
389 DAVANT STREET CAPE CANAVERAL FL 32920				13 Statutory employee Retirement plan Third-party sick pay <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>		12b	
				14 Other		12c	
						12d	
f Employee's address and ZIP code							
15 State	Employer's state ID number	16 State wages, tips, etc.	17 State income tax	18 Local wages, tips, etc.	19 Local income tax	20 Locality name	

Form **W-2** Wage and Tax Statement

2020

Department of the Treasury—Internal Revenue Service

		a Employee's social security number 258-00-4704	OMB No. 1545-0008			Visit the IRS website at www.irs.gov/efile	
b Employer identification number (EIN) 58-6412038			1 Wages, tips, other compensation 43500	2 Federal income tax withheld 5200			
c Employer's name, address, and ZIP code RCS 610 RONALD REAGAN DRIVE Evans GA 30809			3 Social security wages 43500	4 Social security tax withheld 2697			
			5 Medicare wages and tips 43500	6 Medicare tax withheld 631			
			7 Social security tips	8 Allocated tips			
d Control number			9	10 Dependent care benefits			
e Employee's first name and initial SHERI S		Last name KIRK	Suff.	11 Nonqualified plans		12a	
389 DAVANT STREET CAPE CANAVERAL FL 32920				13 Statutory employee Retirement plan Third-party sick pay <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>		12b	
				14 Other		12c	
						12d	
f Employee's address and ZIP code							
15 State	Employer's state ID number	16 State wages, tips, etc.	17 State income tax	18 Local wages, tips, etc.	19 Local income tax	20 Locality name	
GA	28594178	43500	740				

Form **W-2** Wage and Tax Statement

2020

Department of the Treasury—Internal Revenue Service

Filing Status [] Single [x] Married filing jointly [] Married filing separately (MFS) [] Head of household (HOH) [] Qualifying widow(er) (QW)
Check only one box. If you checked the MFS box, enter the name of your spouse. If you checked the HOH or QW box, enter the child's name if the qualifying person is a child but not your dependent

Form fields for personal information: Your first name and middle initial (JAMES T), Last name (KIRK), Your social security number (257-00-4703), Spouse's social security number (258-00-4704), Home address (389 DAVANT STREET), City (CAPE CANAVERAL), State (FL), ZIP code (32920).

At any time during 2020, did you receive, sell, send, exchange, or otherwise acquire any financial interest in any virtual currency? [] Yes [x] No

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

Age/Blindness You: [] Were born before January 2, 1956 [] Are blind Spouse: [] Was born before January 2, 1956 [] Is blind

Table for Dependents with columns: (1) First name, Last name, (2) Social security number, (3) Relationship to you, (4) Child tax credit, Credit for other dependents. Includes entries for BRANDON D KIRK and ANDREA D KIRK.

Main tax calculation table with columns 1-15. Includes sections for Attach Sch. B if required, Standard Deduction for (with bullet points for filing status), and final Taxable income calculation (15) resulting in 108550.

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

Table with 2 columns: Description and Amount. Rows include Tax (15461), Amount from Schedule 2 (15461), Child tax credit (4000), Federal income tax withheld (17300), and Total payments (17300).

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

Refund

Direct deposit? See instructions.

Table for Refund section including lines 34 (overpaid 5839), 35a (refunded 5839), 36 (applied to tax), and 37 (amount you owe now).

Amount You Owe

For details on how to pay, see instructions.

Table for Amount You Owe section including line 37 (amount you owe now) and line 38 (estimated tax penalty).

Third Party Designee

Form for Third Party Designee with fields for name (LYNNETTE LOBRANO), phone (706-868-0985), and PIN (13333).

Sign Here

Signature section with fields for preparer's and spouse's signatures, dates, occupations (ASTRONAUT, NURSE), and PINs.

Paid Preparer Use Only

Form for Paid Preparer Use Only with fields for preparer's name (LYNNETTE LOBRANO), firm's name (TEST FIRM), and firm's EIN (22-222222).

**SCHEDULE B
(Form 1040)**

Interest and Ordinary Dividends

OMB No. 1545-0074

2020
Attachment
Sequence No. **08**

Department of the Treasury
Internal Revenue Service (99)

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

Name(s) shown on return

JAMES & SHERI KIRK

Your social security number

257-00-4703

**Part I
Interest**

(See instructions and the instructions for Forms 1040 and 1040-SR, line 2b.)

Note: If you received a Form 1099-INT, Form 1099-OID, or substitute statement from a brokerage firm, list the firm's name as the payer and enter the total interest shown on that form.

1 List name of payer. If any interest is from a seller-financed mortgage and the buyer used the property as a personal residence, see the instructions and list this interest first. Also, show that buyer's social security number and address ►

BANK OF AMERICA

Amount

2420

1

2 Add the amounts on line 1

2420

2

3 Excludable interest on series EE and I U.S. savings bonds issued after 1989. Attach Form 8815

3

4 Subtract line 3 from line 2. Enter the result here and on Form 1040 or 1040-SR, line 2b ►

2420

4

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

Amount

**Part II
Ordinary Dividends**

(See instructions and the instructions for Forms 1040 and 1040-SR, line 3b.)

Note: If you received a Form 1099-DIV or substitute statement from a brokerage firm, list the firm's name as the payer and enter the ordinary dividends shown on that form.

5 List name of payer ► BANK OF AMERICA

315

5

6 Add the amounts on line 5. Enter the total here and on Form 1040 or 1040-SR, line 3b ►

315

6

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

Part III

You must complete this part if you **(a)** had over \$1,500 of taxable interest or ordinary dividends; **(b)** had a foreign account; or **(c)** received a distribution from, or were a grantor of, or a transferor to, a foreign trust.

Yes No

Foreign Accounts and Trusts

7a At any time during 2020, did you have a financial interest in or signature authority over a financial account (such as a bank account, securities account, or brokerage account) located in a foreign country? See instructions

X

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

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

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

8 During 2020, did you receive a distribution from, or were you the grantor of, or transferor to, a foreign trust? If "Yes," you may have to file Form 3520. See instructions

X

Paid Preparer's Due Diligence Checklist

Earned Income Credit (EIC), American Opportunity Tax Credit (AOTC), Child Tax Credit (CTC) (including the Additional Child Tax Credit (ACTC) and Credit for Other Dependents (ODC)), and Head of Household (HOH) Filing Status

2020

Department of the Treasury
Internal Revenue Service

▶ **To be completed by preparer and filed with Form 1040, 1040-SR, 1040-NR, 1040-PR, or 1040-SS.**
▶ **Go to www.irs.gov/Form8867 for instructions and the latest information.**

Attachment
Sequence No. **70**

Taxpayer name(s) shown on return JAMES T & SHERI S KIRK	Taxpayer identification number 257-00-4703
-----------------------------------------------------------------------	------------------------------------------------------

Enter preparer's name and PTIN
LYNNETTE LOBRANO, P20333333

Part I Due Diligence Requirements

Please check the appropriate box for the credit(s) and/or HOH filing status claimed on the return and complete the related Parts I-V for the benefit(s) claimed (check all that apply). EIC CTC/ACTC/ODC AOTC HOH

	Yes	No	N/A
1 Did you complete the return based on information for tax year 2020 provided by the taxpayer or reasonably obtained by you?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	
2 If credits are claimed on the return, did you complete the applicable EIC and/or CTC/ACTC/ODC worksheets found in the Form 1040, 1040-SR, 1040-NR, 1040-PR, or 1040-SS instructions, and/or the AOTC worksheet found in the Form 8863 instructions, or your own worksheet(s) that provides the same information, and all related forms and schedules for each credit claimed?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
3 Did you satisfy the knowledge requirement? To meet the knowledge requirement, you must do both of the following. <ul style="list-style-type: none"> • Interview the taxpayer, ask questions, and contemporaneously document the taxpayer's responses to determine that the taxpayer is eligible to claim the credit(s) and/or HOH filing status. • Review information to determine that the taxpayer is eligible to claim the credit(s) and/or HOH filing status and to figure the amount(s) of any credit(s) 	<input checked="" type="checkbox"/>	<input type="checkbox"/>	
4 Did any information provided by the taxpayer or a third party for use in preparing the return, or information reasonably known to you, appear to be incorrect, incomplete, or inconsistent? (If "Yes," answer questions 4a and 4b. If "No," go to question 5.)	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
a Did you make reasonable inquiries to determine the correct, complete, and consistent information?	<input type="checkbox"/>	<input type="checkbox"/>	
b Did you contemporaneously document your inquiries? (Documentation should include the questions you asked, whom you asked, when you asked, the information that was provided, and the impact the information had on your preparation of the return.)	<input type="checkbox"/>	<input type="checkbox"/>	
5 Did you satisfy the record retention requirement? To meet the record retention requirement, you must keep a copy of your documentation referenced in 4b, a copy of this Form 8867, a copy of any applicable worksheet(s), a record of how, when, and from whom the information used to prepare Form 8867 and any applicable worksheet(s) was obtained, and a copy of any document(s) provided by the taxpayer that you relied on to determine eligibility for the credit(s) and/or HOH filing status or to figure the amount(s) of the credit(s) List those documents provided by the taxpayer, if any, that you relied on: _____ _____ _____	<input checked="" type="checkbox"/>	<input type="checkbox"/>	
6 Did you ask the taxpayer whether he/she could provide documentation to substantiate eligibility for the credit(s) and/or HOH filing status and the amount(s) of any credit(s) claimed on the return if his/her return is selected for audit?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	
7 Did you ask the taxpayer if any of these credits were disallowed or reduced in a previous year? (If credits were disallowed or reduced, go to question 7a; if not, go to question 8.)	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
a Did you complete the required recertification Form 8862?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
8 If the taxpayer is reporting self-employment income, did you ask questions to prepare a complete and correct Schedule C (Form 1040)?	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

For Paperwork Reduction Act Notice, see separate instructions.

Part II Due Diligence Questions for Returns Claiming EIC (If the return does not claim EIC, go to Part III.)

	Yes	No	N/A
9a Have you determined that the taxpayer is eligible to claim the EIC for the number of qualifying children claimed, or is eligible to claim the EIC without a qualifying child? (If the taxpayer is claiming the EIC and does not have a qualifying child, go to question 10.)	<input type="checkbox"/>	<input type="checkbox"/>	
b Did you ask the taxpayer if the child lived with the taxpayer for over half of the year, even if the taxpayer has supported the child the entire year?	<input type="checkbox"/>	<input type="checkbox"/>	
c Did you explain to the taxpayer the rules about claiming the EIC when a child is the qualifying child of more than one person (tiebreaker rules)?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Part III Due Diligence Questions for Returns Claiming CTC/ACTC/ODC (If the return does not claim CTC, ACTC, or ODC, go to Part IV.)

	Yes	No	N/A
10 Have you determined that each qualifying person for the CTC/ACTC/ODC is the taxpayer's dependent who is a citizen, national, or resident of the United States?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	
11 Did you explain to the taxpayer that he/she may not claim the CTC/ACTC if the taxpayer has not lived with the child for over half of the year, even if the taxpayer has supported the child, unless the child's custodial parent has released a claim to exemption for the child?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
12 Did you explain to the taxpayer the rules about claiming the CTC/ACTC/ODC for a child of divorced or separated parents (or parents who live apart), including any requirement to attach a Form 8332 or similar statement to the return?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Part IV Due Diligence Questions for Returns Claiming AOTC (If the return does not claim AOTC, go to Part V.)

	Yes	No
13 Did the taxpayer provide substantiation for the credit, such as a Form 1098-T and/or receipts for the qualified tuition and related expenses for the claimed AOTC?	<input type="checkbox"/>	<input type="checkbox"/>

Part V Due Diligence Questions for Claiming HOH (If the return does not claim HOH filing status, go to Part VI.)

	Yes	No
14 Have you determined that the taxpayer was unmarried or considered unmarried on the last day of the tax year and provided more than half of the cost of keeping up a home for the year for a qualifying person?	<input type="checkbox"/>	<input type="checkbox"/>

Part VI Eligibility Certification

▶ **You will have complied with all due diligence requirements for claiming the applicable credit(s) and/or HOH filing status on the return of the taxpayer identified above if you:**

- A. Interview the taxpayer, ask adequate questions, contemporaneously document the taxpayer's responses on the return or in your notes, review adequate information to determine if the taxpayer is eligible to claim the credit(s) and/or HOH filing status and to figure the amount(s) of the credit(s);
- B. Complete this Form 8867 truthfully and accurately and complete the actions described in this checklist for any applicable credit(s) claimed and HOH filing status, if claimed;
- C. Submit Form 8867 in the manner required; **and**
- D. Keep all five of the following records for 3 years from the latest of the dates specified in the Form 8867 instructions under *Document Retention*.
 - 1. A copy of this Form 8867.
 - 2. The applicable worksheet(s) or your own worksheet(s) for any credit(s) claimed.
 - 3. Copies of any documents provided by the taxpayer on which you relied to determine the taxpayer's eligibility for the credit(s) and/or HOH filing status and to figure the amount(s) of the credit(s).
 - 4. A record of how, when, and from whom the information used to prepare this form and the applicable worksheet(s) was obtained.
 - 5. A record of any additional information you relied upon, including questions you asked and the taxpayer's responses, to determine the taxpayer's eligibility for the credit(s) and/or HOH filing status and to figure the amount(s) of the credit(s).

▶ **If you have not complied with all due diligence requirements, you may have to pay a \$540 penalty for each failure to comply related to a claim of an applicable credit or HOH filing status.**

	Yes	No
15 Do you certify that all of the answers on this Form 8867 are, to the best of your knowledge, true, correct, and complete?	<input checked="" type="checkbox"/>	<input type="checkbox"/>

Child Tax Credit and Credit for Other Dependents Worksheet

Before you begin: ✓ Figure the amount of any credits you are claiming on Schedule 3, lines 1 through 4; Form 5695, line 30; Form 8910, line 15; Form 8936, line 23; or Schedule R.

Part 1	<p>1. Number of qualifying children under 17 with the required social security number: <u>2</u> × \$2,000. Enter the result.</p>	1	4000
	<p>2. Number of other dependents, including qualifying children who are not under 17 or who do not have the required social security number: <u>0</u> × \$500. Enter the result.</p> <p>Caution: Do not include yourself, your spouse, or anyone who is not a U.S. citizen, U.S. national, or U.S. resident alien. Also, do not include anyone you included on line 1.</p>	2	
	<p>3. Add lines 1 and 2.</p>	3	4000
	<p>4. Enter the amount from line 11 of your Form 1040, 1040-SR, or 1040-NR.</p>	4	140835
	<p>5. 1040 and 1040-SR filers. Enter the total of any— • Exclusion of income from Puerto Rico; and • Amounts from Form 2555, lines 45 and 50, and Form 4563, line 15. 1040-NR filers. Enter -0-.</p>	5	
	<p>6. Add lines 4 and 5. Enter the total.</p>	6	140835
	<p>7. Enter the amount shown below for your filing status.</p> <ul style="list-style-type: none"> • Married filing jointly—\$400,000 • All other filing statuses—\$200,000 	7	400000
	<p>8. Is the amount on line 6 more than the amount on line 7? <input checked="" type="checkbox"/> No. Leave line 8 blank. Enter -0- on line 9. <input type="checkbox"/> Yes. Subtract line 7 from line 6. If the result is not a multiple of \$1,000, increase it to the next multiple of \$1,000. For example, increase \$425 to \$1,000, increase \$1,025 to \$2,000, etc.</p>	8	
	<p>9. Multiply the amount on line 8 by 5% (0.05). Enter the result.</p>	9	0
	<p>10. Is the amount on line 3 more than the amount on line 9? <input type="checkbox"/> No. You cannot take the child tax credit or credit for other dependents on line 19 of your Form 1040, 1040-SR, or 1040-NR. You also cannot take the additional child tax credit on line 28 of your Form 1040, 1040-SR, or 1040-NR. Complete the rest of your Form 1040, 1040-SR, or 1040-NR. <input checked="" type="checkbox"/> Yes. Subtract line 9 from line 3. Enter the result. <i>Go to Part 2 on the next page.</i></p>	10	4000

Child Tax Credit and Credit for Other Dependents Worksheet—Continued

Part 2

11. Enter the amount from line 18 of your Form 1040, 1040-SR, or 1040-NR. 11 15461

12. Add the following amounts (if applicable) from:

- Schedule 3, line 1 + _____
- Schedule 3, line 2 + _____
- Schedule 3, line 3 + _____
- Schedule 3, line 4 + _____
- Form 5695, line 30 + _____
- Form 8910, line 15 + _____
- Form 8936, line 23 + _____
- Schedule R, line 22 + _____

Enter the total. 12 0

13. Subtract line 12 from line 11. 13 15461

14. Are you claiming any of the following credits?

- Mortgage interest credit, Form 8396.
- Adoption credit, Form 8839.
- Residential energy efficient property credit, Form 5695, Part I.
- District of Columbia first-time homebuyer credit, Form 8859.

No. Enter -0-.

Yes. If you are filing Form 2555, enter -0-.
Otherwise, complete the Line 14 Worksheet, later, to figure the amount to enter here.

14 0

15. Subtract line 14 from line 13. Enter the result. 15 15461

16. Is the amount on line 10 of this worksheet more than the amount on line 15?

No. Enter the amount from line 10.

Yes. Enter the amount from line 15.
See the **TIP** below.

This is your child tax credit and credit for other dependents.

16 4000

Enter this amount on Form 1040, line 19; Form 1040-SR, line 19; or Form 1040-NR, line 19.



You may be able to take the **additional child tax credit** on line 28 of your Form 1040, 1040-SR, or 1040-NR, only if you answered "Yes" on line 16 and line 1 is more than zero.

- First, complete your Form 1040, 1040-SR, or 1040-NR through line 27 (also complete Schedule 3, line 10).
- Then, use Schedule 8812 to figure any additional child tax credit.

Medical and Dental Expenses

<u>Description of Expense</u>	<u>Amount</u>
Medical and Dental Insurance	14600
Amount Paid to Doctors, Dentists, Eye Doctors, etc.	7700
Prescription Medicine, Drugs, or Insulin	1425
Mileage (1200 miles x 0.170)	<u>204</u>
TOTALS:	23929



Instead of using this worksheet, you can find your deduction by using the Sales Tax Deduction Calculator at [IRS.gov/SalesTax](https://www.irs.gov/SalesTax).

Before you begin: See the instructions for line 1 of the worksheet if you:

- Lived in more than one state during 2020, or
- Had any **nontaxable** income in 2020.

Zip: 32920 State: FL County: BREVARD City: CAPE CANAVERAL Days Lived in: All

1. Enter your **state** general sales taxes from the 2020 Optional State Sales Tax Table 1. \$ 1240

Next. If, for all of 2020, you lived only in Connecticut, the District of Columbia, Indiana, Kentucky, Maine, Maryland, Massachusetts, Michigan, New Jersey, or Rhode Island, skip lines 2 through 5, enter -0- on line 6, and go to line 7. Otherwise, go to line 2.

2. Did you live in Alaska, Arizona, Arkansas, Colorado, Georgia, Illinois, Louisiana, Mississippi, Missouri, New York, North Carolina, South Carolina, Tennessee, Utah, or Virginia in 2020?

No. Enter -0-.

Yes. Enter your base **local** general sales taxes from the 2020 Optional Local Sales Tax Tables.

} 2. \$ _____

3. Did your locality impose a **local** general sales tax in 2020? Residents of California and Nevada, see the instructions for line 3 of the worksheet.

No. Skip lines 3 through 5, enter -0- on line 6, and go to line 7.

Yes. Enter your **local** general sales tax rate, but omit the percentage sign. For example, if your local general sales tax rate was 2.5%, enter 2.5. If your local general sales tax rate changed or you lived in more than one locality in the same state during 2020, see the instructions for line 3 of the worksheet

3. 1.0000

4. Did you enter -0- on line 2?

No. Skip lines 4 and 5 and go to line 6.

Yes. Enter your **state** general sales tax rate (shown in the table heading for your state), but omit the percentage sign. For example, if your state general sales tax rate is 6%, enter 6.0

4. 6.0000

5. Divide line 3 by line 4. Enter the result as a decimal (rounded to at least three places) 5. 0.1670

6. Did you enter -0- on line 2?

No. Multiply line 2 by line 3.

Yes. Multiply line 1 by line 5. If you lived in more than one locality in the same state during 2020, see the instructions for line 6 of the worksheet.

} 6. \$ 207

7. Enter your state and local general sales taxes paid on specified items, if any. See the instructions for line 7 of the worksheet

7. \$ _____

8. **Deduction for general sales taxes.** Add lines 1, 6, and 7. Enter the result here and the total from all your state and local general sales tax deduction worksheets, if you completed more than one, on Schedule A, line 5a. Be sure to check the **box** on that line

8. \$ 1447

Worksheet 2. Applying the Deduction Limits

Caution: Don't use this worksheet to figure the contributions you can deduct this year if you have a carryover of a charitable contribution from an earlier year.

Step 1. Enter any qualified conservation contributions (QCCs) made during the year.		
1. If you are a qualified farmer or rancher, enter any QCCs subject to the limit based on 100% of adjusted gross income (AGI)	1	
2. Enter any QCCs not entered on line 1	2	
Step 2. Enter your other charitable contributions made during the year.		
3. Enter cash contributions that you elect to treat as qualified contributions. Don't include this amount on line 4 below	3	
4. Enter your contributions of capital gain property "for the use of" any qualified organization	4	
5. Enter your other contributions "for the use of" any qualified organization. Don't include any contributions you entered on a previous line	5	
6. Enter your contributions of capital gain property to qualified organizations that aren't 50% limit organizations. Don't include any contributions you entered on a previous line	6	
7. Enter your other contributions to qualified organizations that aren't 50% limit organizations. Don't include any contributions you entered on a previous line	7	
8. Enter your contributions of capital gain property to 50% limit organizations deducted at fair market value. Don't include any contributions you entered on a previous line	8	
9. Enter your noncash contributions to 50% limit organizations other than capital gain property you deducted at fair market value. Be sure to include contributions of capital gain property to 50% limit organizations if you reduced the property's fair market value. Don't include any contributions you entered on a previous line	9	458
10. Enter your cash contributions to 50% limit organizations that you elected not to treat as qualified contributions. Don't include any contributions you entered on a previous line	10	3600
Step 3. Figure your deduction for the year (if any result is zero or less, enter -0-)		
11. Enter your adjusted gross income (AGI)	11	140835
<i>Cash contributions subject to the limit based on 60% of AGI</i> (If line 10 is zero, enter -0- on lines 12 through 14.)		
12. Multiply line 11 by 0.6	12	84501
13. Deductible amount. Enter the smaller of line 10 or line 12	13	3600
14. Carryover. Subtract line 13 from line 10	14	
<i>Noncash contributions subject to the limit based on 50% of AGI</i> (If line 9 is zero, enter -0- on lines 15 through 18.)		
15. Multiply line 11 by 0.5	15	70418
16. Subtract line 13 from line 15	16	66818
17. Deductible amount. Enter the smaller of line 9 or line 16	17	458
18. Carryover. Subtract line 17 from line 9	18	
<i>Contributions (other than capital gain property) subject to limit based on 30% of AGI</i> (If lines 5 and 7 are both zero, enter -0- on lines 19 through 25.)		
19. Multiply line 11 by 0.5	19	
20. Add lines 8, 9, and 10	20	
21. Subtract line 20 from line 19	21	
22. Multiply line 11 by 0.3	22	
23. Add lines 5 and 7	23	
24. Deductible amount. Enter the smallest of line 21, 22, or 23	24	
25. Carryover. Subtract line 24 from line 23	25	
<i>Contributions of capital gain property subject to limit based on 30% of AGI</i> (If line 8 is zero, enter -0- on lines 26 through 31.)		
26. Multiply line 11 by 0.5	26	
27. Add lines 9 and 10	27	
28. Subtract line 27 from line 26	28	
29. Multiply line 11 by 0.3	29	
30. Deductible amount. Enter the smallest of line 8, 28, or 29	30	
31. Carryover. Subtract line 30 from line 8	31	
<i>Contributions subject to the limit based on 20% of AGI</i> (If lines 4 and 6 are both zero, enter -0- on lines 32 through 41.)		
32. Multiply line 11 by 0.5	32	
33. Add lines 13, 17, 24, and 30	33	
34. Subtract line 33 from line 32	34	
35. Multiply line 11 by 0.3	35	
36. Subtract line 24 from line 35	36	
37. Subtract line 30 from line 35	37	
38. Multiply line 11 by 0.2	38	
39. Add lines 4 and 6	39	
40. Deductible amount. Enter the smallest of line 34, 36, 37, 38, or 39	40	
41. Carryover. Subtract line 40 from line 39	41	
<i>QCCs subject to limit based on 50% of AGI</i> (If line 2 is zero, enter -0- on lines 42 through 46.)		
42. Multiply line 11 by 0.5	42	
43. Add lines 13, 17, 24, 30, and 40	43	
44. Subtract line 43 from line 42	44	
45. Deductible amount. Enter the smaller of line 2 or line 44	45	
46. Carryover. Subtract line 45 from line 2	46	
Note: Worksheet 2 continues on the next page.		

Worksheet 2—continued

QCCs subject to limit based on 100% of AGI (If line 1 is zero, enter -0- on lines 47 through 51.)		
47. Enter the amount from line 11	47	
48. Add lines 13, 17, 24, 30, 40, and 45	48	
49. Subtract line 48 from line 47	49	
50. Deductible amount. Enter the smaller of line 1 or line 49	50	
51. Carryover. Subtract line 50 from line 1	51	
Qualified cash contributions for 2020 (If line 3 is zero, enter -0- on lines 52 through 56.)		
52. Enter the amount from line 11	52	
53. Add lines 13, 17, 24, 30, 40, 45, and 50	53	
54. Subtract line 53 from line 52	54	
55. Deductible amount. Enter the smaller of line 3 or line 54	55	
56. Carryover. Subtract line 55 from line 3	56	
Deduction for the year		
57. Add lines 13, 17, 24, 30, 40, 45, 50, and 55. Enter the total here and include the deductible amounts on Schedule A (Form 1040), line 11 or line 12, whichever is appropriate. Also, enter the amount from line 55 on the dotted line next to the line 11 entry space	57	4058
Note. Any amounts in the carryover column are not deductible this year but can be carried over to next year. See <i>Carryovers</i> , later, for more information about how you will use them next year.		

QNA

Dependent Information:

Name....: BRANDON D KIRK
SSN.....: 345-00-5557 Relationship.....: SON
Student.: NO School Attended...:
Disabled: NO Type of Disability:
Notes...:

Dependent Information:




Name....: ANDREA D KIRK
SSN.....: 259-00-5588 Relationship.....: NIECE
Student.: NO School Attended...:
Disabled: NO Type of Disability:
Notes...:

Due Diligence Notes:

Recovery Rebate Credit Worksheet—Line 30

Before you begin: ✓ See the instructions for line 30 to find out if you can take this credit and for definitions and other information needed to fill out this worksheet.
 ✓ If you received Notice 1444 and Notice 1444-B, have them available.

Don't include on line 16 or 19 any amount you received but later returned to the IRS.

1.	Can you be claimed as a dependent on another person's 2020 return? If filing a joint return, go to line 2. <input checked="" type="checkbox"/> No. Go to line 2. <input type="checkbox"/> Yes.  You can't take the credit. Don't complete the rest of this worksheet and don't enter any amount on line 30.	
2.	Does your 2020 return include a valid social security number (defined under <i>Valid social security number</i> , earlier) for you and, if filing a joint return, your spouse? <input checked="" type="checkbox"/> Yes. Skip lines 3 and 4, and go to line 5. <input type="checkbox"/> No. If you are filing a joint return, go to line 3. If you aren't filing a joint return,  you can't take the credit. Don't complete the rest of this worksheet and don't enter any amount on line 30.	
3.	Was at least one of you a member of the U.S. Armed Forces at any time during 2020, and does at least one of you have a valid social security number (defined under <i>Valid social security number</i> , earlier)? <input type="checkbox"/> Yes. Your credit is not limited. Go to line 5. <input type="checkbox"/> No. Go to line 4.	
4.	Does one of you have a valid social security number (defined under <i>Valid social security number</i> , earlier)? <input type="checkbox"/> Yes. Your credit is limited. Go to line 5. <input type="checkbox"/> No.  You can't take the credit. Don't complete the rest of this worksheet and don't enter any amount on line 30.	
5.	If your EIP 1 was \$1,200 (\$2,400 if married filing jointly) plus \$500 for each qualifying child you had in 2020, skip lines 5 and 6, enter zero on lines 7 and 16, and go to line 8. Otherwise, enter: • \$1,200 if single, head of household, married filing separately, qualifying widow(er), or if married filing jointly and you answered "Yes" to question 4, or • \$2,400 if married filing jointly and you answered "Yes" to question 2 or 3.	5. <u>2400</u>
6.	Multiply \$500 by the number of qualifying children under age 17 at the end of 2020 listed in the Dependents section on page 1 of Form 1040 or 1040-SR for whom you either checked the "Child tax credit" box or entered an adoption taxpayer identification number	6. <u>1000</u>
7.	Add lines 5 and 6	7. <u>3400</u>
8.	If your EIP 2 was \$600 (\$1,200 if married filing jointly) plus \$600 for each qualifying child you had in 2020, skip lines 8 and 9, enter zero on lines 10 and 19, and go to line 11. Otherwise, enter: • \$600 if single, head of household, married filing separately, qualifying widow(er), or if married filing jointly and you answered "Yes" to question 4, or • \$1,200 if married filing jointly and you answered "Yes" to question 2 or 3.	8. <u>1200</u>
9.	Multiply \$600 by the number of qualifying children under age 17 at the end of 2020 listed in the Dependents section on page 1 of Form 1040 or 1040-SR for whom you either checked the "Child tax credit" box or entered an adoption taxpayer identification number	9. <u>1200</u>
10.	Add lines 8 and 9	10. <u>2400</u>
11.	Enter the amount from line 11 of Form 1040 or 1040-SR	11. <u>140835</u>
12.	Enter the amount shown below for your filing status: • \$150,000 if married filing jointly or qualifying widow(er) • \$112,500 if head of household • \$75,000 if single or married filing separately }	12. <u>150000</u>
13.	Is the amount on line 11 more than the amount on line 12? <input checked="" type="checkbox"/> No. Skip line 14. Enter the amount from line 7 on line 15 and the amount from line 10 on line 18. <input type="checkbox"/> Yes. Subtract line 12 from line 11.	13. _____
14.	Multiply line 13 by 5% (0.05)	14. _____
15.	Subtract line 14 from line 7. If zero or less, enter -0-	15. <u>3400</u>
16.	Enter the amount, if any, of EIP 1 that was issued to you (before offset for any past-due child support payment). You may refer to Notice 1444 or your tax account information at IRS.gov/Account for the amount to enter here	16. <u>3400</u>
17.	Subtract line 16 from line 15. If zero or less, enter -0-. If line 16 is more than line 15, you don't have to pay back the difference	17. _____
18.	Subtract line 14 from line 10. If zero or less, enter -0-	18. <u>2400</u>
19.	Enter the amount, if any, of EIP 2 that was issued to you. You may refer to Notice 1444-B or your tax account information at IRS.gov/Account for the amount to enter here	19. <u>2400</u>
20.	Subtract line 19 from line 18. If zero or less, enter -0-. If line 19 is more than line 18, you don't have to pay back the difference	20. _____
21.	Recovery rebate credit. Add lines 17 and 20. Enter the result here and, if more than zero, on line 30 of Form 1040 or 1040-SR	21. _____

*** FILE COPY ONLY -- DO NOT MAIL ***

**** SUPPORTING NOTES FOR SCHEDULE A

257-00-4703

JAMES & SHERI KIRK

Schedule of Payments to Doctors/Dentists:

<u>Description</u>	<u>Amount</u>
DR JOHN GILLESPIE	5,100
DR FRANK WILLINGHAM	2,600
<hr/>	<hr/>
Total Payments to Doctors/Dentists:	7,700

Schedule of Personal Property Taxes:

<u>Description</u>	<u>Amount</u>
AD VALOREM TAX CAR TAGS	515
<hr/>	<hr/>
Total Personal Property Taxes:	515