

2021 Individual Income Tax Return
prepared for:

Jeffery N. Drake
161 N Main St
Greenville, KY 42345

▼ Detach Here and Mail With Your Payment ▼

Department of the Treasury
Internal Revenue Service

Calendar Year —
Due 04/18/2022

2022 Form 1040-ES Payment Voucher 1

File only if you are making a payment of estimated tax by check or money order. Mail this voucher with your check or money order payable to the **United States Treasury**. Write your social security number and '2022 Form 1040-ES' on your check or money order. Do not send cash. Enclose, but do not staple or attach, your payment with this voucher.

Amount of estimated tax you are paying by check or money order.....►	6,789.
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REV 09/09/22 PRO 1555

405-02-0411
JEFFERY N DRAKE

161 N MAIN ST
GREENVILLE KY 42345

INTERNAL REVENUE SERVICE
PO BOX 931100
LOUISVILLE KY 40293-1100

405020411 NN DRAK 30 0 202212 430

▼ Detach Here and Mail With Your Payment ▼

Department of the Treasury
Internal Revenue Service

Calendar Year —
Due 06/15/2022

2022 Form 1040-ES Payment Voucher 2

File only if you are making a payment of estimated tax by check or money order. Mail this voucher with your check or money order payable to the **United States Treasury**. Write your social security number and '2022 Form 1040-ES' on your check or money order. Do not send cash. Enclose, but do not staple or attach, your payment with this voucher.

Amount of estimated tax you are paying by check or money order.....►	6,789.
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REV 09/09/22 PRO 1555

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Department of the Treasury
Internal Revenue Service

Calendar Year —
Due 09/15/2022

2022 Form 1040-ES Payment Voucher 3

File only if you are making a payment of estimated tax by check or money order. Mail this voucher with your check or money order payable to the **United States Treasury**. Write your social security number and '2022 Form 1040-ES' on your check or money order. Do not send cash. Enclose, but do not staple or attach, your payment with this voucher.

Amount of estimated tax you are paying by check or money order.....►	6,789.
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REV 09/09/22 PRO 1555

405-02-0411
JEFFERY N DRAKE

161 N MAIN ST
GREENVILLE KY 42345

INTERNAL REVENUE SERVICE
PO BOX 931100
LOUISVILLE KY 40293-1100

405020411 NN DRAK 30 0 202212 430

▼ Detach Here and Mail With Your Payment ▼

Department of the Treasury
Internal Revenue Service

Calendar Year —
Due 01/17/2023

2022 Form 1040-ES Payment Voucher 4

File only if you are making a payment of estimated tax by check or money order. Mail this voucher with your check or money order payable to the **United States Treasury**. Write your social security number and '2022 Form 1040-ES' on your check or money order. Do not send cash. Enclose, but do not staple or attach, your payment with this voucher.

Amount of estimated tax you are paying by check or money order.....►	6,789.
--	--------

REV 09/09/22 PRO 1555

405-02-0411
JEFFERY N DRAKE

161 N MAIN ST
GREENVILLE KY 42345

INTERNAL REVENUE SERVICE
PO BOX 931100
LOUISVILLE KY 40293-1100

405020411 NN DRAK 30 0 202212 430

Acknowledgement and General Information for Taxpayers Who File Returns Electronically

Thank you for participating in IRS e-file.

405-02-0411

Taxpayer name JEFFERY N DRAKE

Taxpayer address (optional)

161 N MAIN ST

GREENVILLEKY42345

1. Your federal income tax return for _____ was filed electronically with the _____ Submission Processing Center. The electronic filing services were provided by _____.
2. Your return was accepted on _____ using a Personal Identification Number (PIN) as your electronic signature. You entered a PIN or authorized the Electronic Return Originator (ERO) to enter or generate a PIN for you. The Submission ID assigned to your return is _____.
3. Your return was accepted on _____ Allow 4 to 6 weeks for the processing of your return. The Earned Income Credit or a dependent's exemption on your return may be reduced or disallowed due to a child's name and social security number mismatch.
4. Your electronic funds withdrawal payment request was accepted for processing.
5. Your electronic funds withdrawal payment request was not accepted for processing. Refer to the "If You Owe Tax" section.
6. Your Form 4868, Application for Automatic Extension of Time to File U.S. Individual Income Tax Return, was accepted on _____. The Submission ID assigned to your extension is _____.

**DO NOT SEND A PAPER COPY OF YOUR RETURN TO THE IRS.
IF YOU DO, IT WILL DELAY THE PROCESSING OF THE RETURN.**

If You Need to Make a Change to Your Return

If you need to make a change or correct the return you filed electronically, you should send a Form 1040X, Amended U.S. Individual Income Tax Return, to the IRS Submission Processing Center that processes paper returns for your area. The address is available at www.irs.gov, or you can call the IRS toll-free at 1-800-829-1040.

If You Need to Ask About Your Refund

The IRS notifies your Electronic Return Originator (ERO) when your return is accepted, usually within 48 hours. If your return was not accepted, the IRS notifies your ERO of the reasons for rejection. If it has been more than three weeks since the IRS accepted your return and you have not received your refund, go to www.irs.gov and click on "Where's My Refund?" to view your refund status. Exception: If box 3 above is checked, allow 4 to 6 weeks for processing of your return. A notice will be sent to you advising of changes to your return.

Also, you can call the TeleTax line at 1-800-829-4477, for automated refund information. You should have available the first social security number shown on your return, your filing status, and the exact amount of the refund you expect.

TeleTax gives you the date for mailing or depositing your refund. You should receive your refund check within 30 days of the date given by TeleTax, or within one week of that date, if you chose direct deposit. If you do not receive it by then, or if TeleTax does not give your refund information, call the Refund Hotline at 1-800-829-1954.

The IRS uses refunds to cover overdue taxes and notifies you when this occurs. The Fiscal Service offsets refunds through the Treasury Offset Program to cover past due child support, federal agency non-tax debts such as student loans and state income tax obligations. Fiscal Service sends you an offset notice if it applies your refund or part of your refund to non-tax debts. If you have questions about the offset, contact the agency identified in the notice. You may also call the Treasury Offset Program Call Center at 1-800-304-3107, if you have additional questions.

If You Owe Tax

If your return has a balance due, you must pay the amount you owe by the prescribed due date. If you paid by electronic funds withdrawal (direct debit) or by credit card, no voucher is needed. The credit card service providers will charge a convenience fee based on the amount of taxes you are paying. The fees and the type of credit or debit cards accepted may vary between providers. You will be told the amount of the fee during the transaction and you will be given the option to either continue or end the transaction. For information on paying your taxes electronically, including by credit or debit card, go to www.irs.gov/e-pay.

If you are not paying electronically you may use Form 1040-V, Payment Voucher, which you can obtain from your Electronic Return Originator. If the IRS does not receive your payment by the prescribed due date, you will receive a notice that requests full payment of the tax due, plus penalties and interest. If you can not pay the amount in full, complete Form 9465, Installment Agreement Request, which you may file electronically. To apply for an installment agreement online, go to www.irs.gov. You may also order Form 9465 by calling 1-800-TAX-FORM (1-800-829-3676). If approved, the IRS charges a user fee to set up an installment agreement.

If You Need to Inquire About Your Electronic Funds Withdrawal Payment

You may call 1-888-353-4537 to inquire about the status of your electronic funds withdrawal payment. If there is a change to the bank account information included on your return, you should call this number to cancel a scheduled payment. You should have available the social security number of the first person listed on the tax return, the payment amount, and the bank account number. Cancellation requests must be received no later than 11:59 p.m. E.T. two business days prior to the scheduled payment date.

Tax Refund Related Financial Products

Financial institutions offer a variety of financial products to taxpayers based on their refunds. Contracts for financial products are between you and the financial institution. The IRS is not associated with the contract. **If you have questions about tax refund related products, contact your Electronic Return Originator or the lender.**

IF you live in . . .	THEN use this address to send in your payment . . .
Alabama, Florida, Georgia, Louisiana, Mississippi, North Carolina, South Carolina, Tennessee, Texas	Internal Revenue Service P.O. Box 1214 Charlotte, NC 28201-1214
Arkansas, Connecticut, Delaware, District of Columbia, Illinois, Indiana, Iowa, Kentucky, Maine, Maryland, Massachusetts, Minnesota, Missouri, New Hampshire, New Jersey, New York, Oklahoma, Rhode Island, Vermont, Virginia, West Virginia, Wisconsin	Internal Revenue Service P.O. Box 931000 Louisville, KY 40293-1000
Alaska, Arizona, California, Colorado, Hawaii, Idaho, Kansas, Michigan, Montana, Nebraska, Nevada, New Mexico, North Dakota, Ohio, Oregon, Pennsylvania, South Dakota, Utah, Washington, Wyoming	Internal Revenue Service P.O. Box 802501 Cincinnati, OH 45280-2501
A foreign country, American Samoa, or Puerto Rico (or are excluding income under Internal Revenue Code 933), or use an APO or FPO address, or file Form 2555 or 4563, or are a dual-status alien or nonpermanent resident of Guam or the U.S. Virgin Islands	Internal Revenue Service P.O. Box 1303 Charlotte, NC 28201-1303

MAIL FORM 1040-V TO THE INTERNAL REVENUE SERVICE CENTER AT THE ADDRESS LISTED BELOW.

Form **1040-V** 2021

▼ Detach Here and Mail With Your Payment and Return ▼

Department of the Treasury
Internal Revenue Service (99)

2021

Form 1040-V Payment Voucher

Enter the amount
of your payment ►

12,350.

REV 09/09/22 PRO 1555

JEFFERY N DRAKE

161 N MAIN ST
GREENVILLE KY 42345

INTERNAL REVENUE SERVICE
P.O. BOX 931000
LOUISVILLE, KY 40293-1000

405020411 NN DRAK 30 0 202112 610

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 Jeffery N	Last name Drake	Your social security number 405-02-0411	
If joint return, spouse's first name and middle initial	Last name	Spouse's social security number	
Home address (number and street). If you have a P.O. box, see instructions. 161 N Main St		Apt. no.	Presidential Election Campaign Check here if you, or your spouse if filing jointly, want \$3 to go to this fund. Checking a box below will not change your tax or refund. <input type="checkbox"/> You <input type="checkbox"/> Spouse
City, town, or post office. If you have a foreign address, also complete spaces below. Greenville		State KY	
Foreign country name	Foreign province/state/county	ZIP code 42345	
Foreign postal code			

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

Standard Deduction **Someone can claim:** You as a dependent Your spouse as a dependent

Deduction 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 ► <input type="checkbox"/>		(2) Social security number	(3) Relationship to you	(4) ✓ if qualifies for (see instructions):
(1) First name Last name Madeline E Drake		404-59-8138	Daughter	Child tax credit <input type="checkbox"/> Credit for other dependents <input checked="" type="checkbox"/>
				<input type="checkbox"/>
				<input type="checkbox"/>
				<input type="checkbox"/>
				<input type="checkbox"/>

Standard Deduction for— <ul style="list-style-type: none"> 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 <i>Standard Deduction</i>, see instructions. 	1 Wages, salaries, tips, etc. Attach Form(s) W-2	1	
	2a Tax-exempt interest	2a	2b
	3a Qualified dividends	3a	3b
	4a IRA distributions	4a	4b
	5a Pensions and annuities	5a	5b
	6a Social security benefits	6a	6b
	7 Capital gain or (loss). Attach Schedule D if required. If not required, check here ► <input type="checkbox"/>		7 -3,000.
	8 Other income from Schedule 1, line 10		8 144,484.
	9 Add lines 1, 2b, 3b, 4b, 5b, 6b, 7, and 8. This is your total income		9 141,484.
	10 Adjustments to income from Schedule 1, line 26		10 17,701.
	11 Subtract line 10 from line 9. This is your adjusted gross income		11 123,783.
	12a Standard deduction or itemized deductions (from Schedule A)	12a 18,800.	
	b Charitable contributions if you take the standard deduction (see instructions)	12b 300.	12c 19,100.
	c Add lines 12a and 12b		13 15,995.
	13 Qualified business income deduction from Form 8995 or Form 8995-A		14 35,095.
14 Add lines 12c and 13		15 88,688.	
15 Taxable income. Subtract line 14 from line 11. If zero or less, enter -0-			

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

Form 1040 (2021)

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

2021Attachment
Sequence No. 01

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

Jeffery N Drake

Your social security number
405-02-0411**Part I Additional Income**

1	
2a	
3	97,678.
4	
5	46,806.
6	
7	
8a	()
8b	
8c	
8d	()
8e	
8f	
8g	
8h	
8i	
8j	
8k	
8l	
8m	
8n	
8o	
8p	
8z	
9	
10	144,484.

1 Taxable refunds, credits, or offsets of state and local income taxes

2a Alimony received

 b Date of original divorce or separation agreement (see instructions) ►

3 Business income or (loss). Attach Schedule C

4 Other gains or (losses). Attach Form 4797

5 Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E

6 Farm income or (loss). Attach Schedule F

7 Unemployment compensation

8 Other income:

 a Net operating loss

 b Gambling income

 c Cancellation of debt

 d Foreign earned income exclusion from Form 2555

 e Taxable Health Savings Account distribution

 f Alaska Permanent Fund dividends

 g Jury duty pay

 h Prizes and awards

 i Activity not engaged in for profit income

 j Stock options

 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

 l Olympic and Paralympic medals and USOC prize money (see instructions)

 m Section 951(a) inclusion (see instructions)

 n Section 951A(a) inclusion (see instructions)

 o Section 461(l) excess business loss adjustment

 p Taxable distributions from an ABLE account (see instructions)

 z Other income. List type and amount ►

9 Total other income. Add lines 8a through 8z

10 Combine lines 1 through 7 and 9. Enter here and on Form 1040, 1040-SR, or 1040-NR, line 8

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

Schedule 1 (Form 1040) 2021

Part II Adjustments to Income

11	Educator expenses	11
12	Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106	12
13	Health savings account deduction. Attach Form 8889	13
14	Moving expenses for members of the Armed Forces. Attach Form 3903	14
15	Deductible part of self-employment tax. Attach Schedule SE	15 6,901.
16	Self-employed SEP, SIMPLE, and qualified plans	16
17	Self-employed health insurance deduction	17 10,800.
18	Penalty on early withdrawal of savings	18
19a	Alimony paid	19a
b	Recipient's SSN	►
c	Date of original divorce or separation agreement (see instructions) ►	
20	IRA deduction	20
21	Student loan interest deduction	21
22	Reserved for future use	22
23	Archer MSA deduction	23
24	Other adjustments:	
a	Jury duty pay (see instructions)	24a
b	Deductible expenses related to income reported on line 8k from the rental of personal property engaged in for profit	24b
c	Nontaxable amount of the value of Olympic and Paralympic medals and USOC prize money reported on line 8l	24c
d	Reforestation amortization and expenses	24d
e	Repayment of supplemental unemployment benefits under the Trade Act of 1974	24e
f	Contributions to section 501(c)(18)(D) pension plans	24f
g	Contributions by certain chaplains to section 403(b) plans	24g
h	Attorney fees and court costs for actions involving certain unlawful discrimination claims (see instructions)	24h
i	Attorney fees and court costs you paid in connection with an award from the IRS for information you provided that helped the IRS detect tax law violations	24i
j	Housing deduction from Form 2555	24j
k	Excess deductions of section 67(e) expenses from Schedule K-1 (Form 1041)	24k
z	Other adjustments. List type and amount ►	24z
25	Total other adjustments. Add lines 24a through 24z	25
26	Add lines 11 through 23 and 25. These are your adjustments to income . Enter here and on Form 1040 or 1040-SR, line 10, or Form 1040-NR, line 10a	26 17,701.

SCHEDULE 2
(Form 1040)Department of the Treasury
Internal Revenue Service**Additional Taxes**

OMB No. 1545-0074

2021Attachment
Sequence No. 02

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

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

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

Jeffery N Drake

Your social security number

405-02-0411

Part I Tax

1	Alternative minimum tax. Attach Form 6251	1
2	Excess advance premium tax credit repayment. Attach Form 8962	2
3	Add lines 1 and 2. Enter here and on Form 1040, 1040-SR, or 1040-NR, line 17	3

Part II Other Taxes

4	Self-employment tax. Attach Schedule SE	4	13,802.
5	Social security and Medicare tax on unreported tip income. Attach Form 4137	5	
6	Uncollected social security and Medicare tax on wages. Attach Form 8919	6	
7	Total additional social security and Medicare tax. Add lines 5 and 6	7	
8	Additional tax on IRAs or other tax-favored accounts. Attach Form 5329 if required	8	
9	Household employment taxes. Attach Schedule H	9	
10	Repayment of first-time homebuyer credit. Attach Form 5405 if required	10	
11	Additional Medicare Tax. Attach Form 8959	11	
12	Net investment income tax. Attach Form 8960	12	
13	Uncollected social security and Medicare or RRTA tax on tips or group-term life insurance from Form W-2, box 12	13	
14	Interest on tax due on installment income from the sale of certain residential lots and timeshares	14	
15	Interest on the deferred tax on gain from certain installment sales with a sales price over \$150,000	15	
16	Recapture of low-income housing credit. Attach Form 8611	16	

(continued on page 2)

Part II Other Taxes (continued)

17 Other additional taxes:		
a Recapture of other credits. List type, form number, and amount ►	17a	
b Recapture of federal mortgage subsidy. If you sold your home in 2021, see instructions	17b	
c Additional tax on HSA distributions. Attach Form 8889	17c	
d Additional tax on an HSA because you didn't remain an eligible individual. Attach Form 8889	17d	
e Additional tax on Archer MSA distributions. Attach Form 8853	17e	
f Additional tax on Medicare Advantage MSA distributions. Attach Form 8853	17f	
g Recapture of a charitable contribution deduction related to a fractional interest in tangible personal property	17g	
h Income you received from a nonqualified deferred compensation plan that fails to meet the requirements of section 409A	17h	
i Compensation you received from a nonqualified deferred compensation plan described in section 457A	17i	
j Section 72(m)(5) excess benefits tax	17j	
k Golden parachute payments	17k	
l Tax on accumulation distribution of trusts	17l	
m Excise tax on insider stock compensation from an expatriated corporation	17m	
n Look-back interest under section 167(g) or 460(b) from Form 8697 or 8866	17n	
o Tax on non-effectively connected income for any part of the year you were a nonresident alien from Form 1040-NR	17o	
p Any interest from Form 8621, line 16f, relating to distributions from, and dispositions of, stock of a section 1291 fund	17p	
q Any interest from Form 8621, line 24	17q	
z Any other taxes. List type and amount ►	17z	
18 Total additional taxes. Add lines 17a through 17z	18	
19 Additional tax from Schedule 8812	19	
20 Section 965 net tax liability installment from Form 965-A	20	
21 Add lines 4, 7 through 16, 18, and 19. These are your total other taxes . Enter here and on Form 1040 or 1040-SR, line 23, or Form 1040-NR, line 23b	21	13,802.

SCHEDULE 3
(Form 1040)Department of the Treasury
Internal Revenue Service**Additional Credits and Payments**

OMB No. 1545-0074

► Attach to Form 1040, 1040-SR, or 1040-NR.
► Go to www.irs.gov/Form1040 for instructions and the latest information.**2021**
Attachment
Sequence No. 03

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

Jeffery N Drake

Your social security number
405-02-0411**Part I Nonrefundable Credits**

1	Foreign tax credit. Attach Form 1116 if required
2	Credit for child and dependent care expenses from Form 2441, line 11. Attach Form 2441
3	Education credits from Form 8863, line 19
4	Retirement savings contributions credit. Attach Form 8880
5	Residential energy credits. Attach Form 5695
6	Other nonrefundable credits: a General business credit. Attach Form 3800 b Credit for prior year minimum tax. Attach Form 8801 c Adoption credit. Attach Form 8839 d Credit for the elderly or disabled. Attach Schedule R e Alternative motor vehicle credit. Attach Form 8910 f Qualified plug-in motor vehicle credit. Attach Form 8936 g Mortgage interest credit. Attach Form 8396 h District of Columbia first-time homebuyer credit. Attach Form 8859 i Qualified electric vehicle credit. Attach Form 8834 j Alternative fuel vehicle refueling property credit. Attach Form 8911 k Credit to holders of tax credit bonds. Attach Form 8912 l Amount on Form 8978, line 14. See instructions z Other nonrefundable credits. List type and amount ►
7	Total other nonrefundable credits. Add lines 6a through 6z
8	Add lines 1 through 5 and 7. Enter here and on Form 1040, 1040-SR, or 1040-NR, line 20

1	
2	
3	
4	
5	
6a	
6b	
6c	
6d	
6e	
6f	
6g	
6h	
6i	
6j	
6k	
6l	
6z	
7	
8	

(continued on page 2)

Part II Other Payments and Refundable Credits

9	Net premium tax credit. Attach Form 8962	9
10	Amount paid with request for extension to file (see instructions)	10 2,000.
11	Excess social security and tier 1 RRTA tax withheld	11
12	Credit for federal tax on fuels. Attach Form 4136	12
13	Other payments or refundable credits:	
a	Form 2439	13a
b	Qualified sick and family leave credits from Schedule(s) H and Form(s) 7202 for leave taken before April 1, 2021	13b
c	Health coverage tax credit from Form 8885	13c
d	Credit for repayment of amounts included in income from earlier years	13d
e	Reserved for future use	13e
f	Deferred amount of net 965 tax liability (see instructions)	13f
g	Credit for child and dependent care expenses from Form 2441, line 10. Attach Form 2441	13g
h	Qualified sick and family leave credits from Schedule(s) H and Form(s) 7202 for leave taken after March 31, 2021	13h
z	Other payments or refundable credits. List type and amount ► _____	13z
14	Total other payments or refundable credits. Add lines 13a through 13z	14
15	Add lines 9 through 12 and 14. Enter here and on Form 1040, 1040-SR, or 1040-NR, line 31	15 2,000.

SCHEDULE C
(Form 1040)

Department of the Treasury
Internal Revenue Service (99)

Profit or Loss From Business
(Sole Proprietorship)

OMB No. 1545-0074

2021

Attachment
Sequence No. 09

Name of proprietor

Jeffery N Drake

Social security number (SSN)

405-02-0411

A Principal business or profession, including product or service (see instructions)

CPA

B Enter code from instructions

► | 5 | 4 | 1 | 2 | 1 | 1

C Business name. If no separate business name, leave blank.

D Employer ID number (EIN) (see instr.)

E Business address (including suite or room no.) ► 161 N Main St

City, town or post office, state, and ZIP code Greenville, KY 42345

F Accounting method: (1) 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 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 No

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

Part I Income

1	Gross receipts or sales. See instructions for line 1 and check the box if this income was reported to you on Form W-2 and the "Statutory employee" box on that form was checked	► <input type="checkbox"/>	1	132,503.
2	Returns and allowances	► <input type="checkbox"/>	2	
3	Subtract line 2 from line 1	► <input type="checkbox"/>	3	132,503.
4	Cost of goods sold (from line 42)	► <input type="checkbox"/>	4	
5	Gross profit. Subtract line 4 from line 3	► <input type="checkbox"/>	5	132,503.
6	Other income, including federal and state gasoline or fuel tax credit or refund (see instructions)	► <input type="checkbox"/>	6	
7	Gross income. Add lines 5 and 6	► <input type="checkbox"/>	7	132,503.

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

8	Advertising	8	18	Office expense (see instructions)	18	1,043.
9	Car and truck expenses (see instructions)	9	19	Pension and profit-sharing plans	19	
10	Commissions and fees	10	20	Rent or lease (see instructions):	20a	
11	Contract labor (see instructions)	11	a	Vehicles, machinery, and equipment	20b	6,840.
12	Depletion	12	b	Other business property	21	
13	Depreciation and section 179 expense deduction (not included in Part III) (see instructions)	13	22	Repairs and maintenance	22	951.
14	Employee benefit programs (other than on line 19)	14	23	Supplies (not included in Part III)	23	
15	Insurance (other than health)	15	24	Taxes and licenses	24a	
16	Interest (see instructions):	16a	a	Travel and meals:	24b	613.
a	Mortgage (paid to banks, etc.)	16b	b	Travel	25	
b	Other	17	26	Deductible meals (see instructions)	26	
17	Legal and professional services	17	27a	Utilities	27a	3,087.
28	Total expenses before expenses for business use of home. Add lines 8 through 27a	28	b	Wages (less employment credits)	27b	
29	Tentative profit or (loss). Subtract line 28 from line 7	29	27a	Other expenses (from line 48)	28	33,410.
30	Expenses for business use of your home. Do not report these expenses elsewhere. Attach Form 8829 unless using the simplified method. See instructions.	29	27b	Reserved for future use	29	99,093.

Simplified method filers only: Enter the total square footage of (a) your home: _____
 and (b) the part of your home used for business: _____. Use the Simplified Method Worksheet in the instructions to figure the amount to enter on line 30

31 **Net profit or (loss).** Subtract line 30 from line 29.

- If a profit, enter on both **Schedule 1 (Form 1040), line 3**, and on **Schedule SE, line 2**. (If you checked the box on line 1, see instructions). Estates and trusts, enter on **Form 1041, line 3**.
- If a loss, you **must** go to line 32.

32 If you have a loss, check the box that describes your investment in this activity. See instructions.

- If you checked 32a, enter the loss on both **Schedule 1 (Form 1040), line 3**, and on **Schedule SE, line 2**. (If you checked the box on line 1, see the line 31 instructions.) Estates and trusts, enter on **Form 1041, line 3**.
- If you checked 32b, you **must** attach **Form 6198**. Your loss may be limited.

32a 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 <input type="checkbox"/> Cost	b <input type="checkbox"/> Lower of cost or market	c <input type="checkbox"/> Other (attach explanation)
34	Was there any change in determining quantities, costs, or valuations between opening and closing inventory? If "Yes," attach explanation	<input type="checkbox"/> Yes <input type="checkbox"/> 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		

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) ► 01/01/2010

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 15,624 b Commuting (see instructions) c Other 5,041

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

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

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

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

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

SCHEDULE D
(Form 1040)

Department of the Treasury
Internal Revenue Service (99)

Capital Gains and Losses

OMB No. 1545-0074

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

2021

Attachment
Sequence No. **12**

Name(s) shown on return

Jeffery N Drake

Your social security number
405-02-0411

Did you dispose of any investment(s) in a qualified opportunity fund during the tax year? Yes No
If "Yes," attach Form 8949 and see its instructions for additional requirements for reporting your gain or loss.

Part I Short-Term Capital Gains and Losses—Generally Assets Held One Year or Less (see instructions)

See instructions for how to figure the amounts to enter on the lines below.	(d) Proceeds (sales price)	(e) Cost (or other basis)	(g) Adjustments to gain or loss from Form(s) 8949, Part I, line 2, column (g)	(h) Gain or (loss) Subtract column (e) from column (d) and combine the result with column (g)
1a Totals for all short-term transactions reported on Form 1099-B for which basis was reported to the IRS and for which you have no adjustments (see instructions). However, if you choose to report all these transactions on Form 8949, leave this line blank and go to line 1b .				
1b Totals for all transactions reported on Form(s) 8949 with Box A checked	86,888.	113,828.	9,112.	-17,828.
2 Totals for all transactions reported on Form(s) 8949 with Box B checked				
3 Totals for all transactions reported on Form(s) 8949 with Box C checked				
4 Short-term gain from Form 6252 and short-term gain or (loss) from Forms 4684, 6781, and 8824 . . .				4
5 Net short-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1				5
6 Short-term capital loss carryover. Enter the amount, if any, from line 8 of your Capital Loss Carryover Worksheet in the instructions				6 (64,918.)
7 Net short-term capital gain or (loss). Combine lines 1a through 6 in column (h). If you have any long-term capital gains or losses, go to Part II below. Otherwise, go to Part III on the back				7 -82,746.

Part II Long-Term Capital Gains and Losses—Generally Assets Held More Than One Year (see instructions)

See instructions for how to figure the amounts to enter on the lines below.	(d) Proceeds (sales price)	(e) Cost (or other basis)	(g) Adjustments to gain or loss from Form(s) 8949, Part II, line 2, column (g)	(h) Gain or (loss) Subtract column (e) from column (d) and combine the result with column (g)
8a Totals for all long-term transactions reported on Form 1099-B for which basis was reported to the IRS and for which you have no adjustments (see instructions). However, if you choose to report all these transactions on Form 8949, leave this line blank and go to line 8b .				
8b Totals for all transactions reported on Form(s) 8949 with Box D checked				
9 Totals for all transactions reported on Form(s) 8949 with Box E checked				
10 Totals for all transactions reported on Form(s) 8949 with Box F checked.				
11 Gain from Form 4797, Part I; long-term gain from Forms 2439 and 6252; and long-term gain or (loss) from Forms 4684, 6781, and 8824				11
12 Net long-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1				12
13 Capital gain distributions. See the instructions				13
14 Long-term capital loss carryover. Enter the amount, if any, from line 13 of your Capital Loss Carryover Worksheet in the instructions				14 ()
15 Net long-term capital gain or (loss). Combine lines 8a through 14 in column (h). Then, go to Part III on the back				15

Part III Summary

16	Combine lines 7 and 15 and enter the result	16	-82,746.
	<ul style="list-style-type: none"> • If line 16 is a gain, enter the amount from line 16 on Form 1040, 1040-SR, or 1040-NR, line 7. Then, go to line 17 below. • If line 16 is a loss, skip lines 17 through 20 below. Then, go to line 21. Also be sure to complete line 22. • If line 16 is zero, skip lines 17 through 21 below and enter -0- on Form 1040, 1040-SR, or 1040-NR, line 7. Then, go to line 22. 		
17	Are lines 15 and 16 both gains? <input type="checkbox"/> Yes. Go to line 18. <input type="checkbox"/> No. Skip lines 18 through 21, and go to line 22.	18	
18	If you are required to complete the 28% Rate Gain Worksheet (see instructions), enter the amount, if any, from line 7 of that worksheet ►	18	
19	If you are required to complete the Unrecaptured Section 1250 Gain Worksheet (see instructions), enter the amount, if any, from line 18 of that worksheet ►	19	
20	Are lines 18 and 19 both zero or blank and are you not filing Form 4952? <input type="checkbox"/> Yes. Complete the Qualified Dividends and Capital Gain Tax Worksheet in the instructions for Forms 1040 and 1040-SR, line 16. Don't complete lines 21 and 22 below. <input type="checkbox"/> No. Complete the Schedule D Tax Worksheet in the instructions. Don't complete lines 21 and 22 below.		
21	If line 16 is a loss, enter here and on Form 1040, 1040-SR, or 1040-NR, line 7, the smaller of: <ul style="list-style-type: none"> • The loss on line 16; or • (\$3,000), or if married filing separately, (\$1,500) 	21 (3,000.)
	Note: When figuring which amount is smaller, treat both amounts as positive numbers.		
22	Do you have qualified dividends on Form 1040, 1040-SR, or 1040-NR, line 3a? <input type="checkbox"/> Yes. Complete the Qualified Dividends and Capital Gain Tax Worksheet in the instructions for Forms 1040 and 1040-SR, line 16. <input checked="" type="checkbox"/> No. Complete the rest of Form 1040, 1040-SR, or 1040-NR.		

► Go to www.irs.gov/Form8949 for instructions and the latest information.

► File with your Schedule D to list your transactions for lines 1b, 2, 3, 8b, 9, and 10 of Schedule D.

Name(s) shown on return

Social security number or taxpayer identification number

405-02-0411

Before you check Box A, B, or C below, see whether you received any Form(s) 1099-B or substitute statement(s) from your broker. A substitute statement will have the same information as Form 1099-B. Either will show whether your basis (usually your cost) was reported to the IRS by your broker and may even tell you which box to check.

Part I **Short-Term.** Transactions involving capital assets you held 1 year or less are generally short-term (see instructions). For long-term transactions, see page 2.

Note: You may aggregate all short-term transactions reported on Form(s) 1099-B showing basis was reported to the IRS and for which no adjustments or codes are required. Enter the totals directly on Schedule D, line 1a; you aren't required to report these transactions on Form 8949 (see instructions).

You must check Box A, B, or C below. Check only one box. If more than one box applies for your short-term transactions, complete a separate Form 8949, page 1, for each applicable box. If you have more short-term transactions than will fit on this page for one or more of the boxes, complete as many forms with the same box checked as you need.

(A) Short-term transactions reported on Form(s) 1099-B showing basis was reported to the IRS (see **Note** above)
 (B) Short-term transactions reported on Form(s) 1099-B showing basis **wasn't** reported to the IRS
 (C) Short-term transactions not reported to you on Form 1099-B

2 Totals. Add the amounts in columns (d), (e), (g), and (h) (subtract negative amounts). Enter each total here and include on your Schedule D, **line 1b** (if **Box A** above is checked), **line 2** (if **Box B** above is checked), or **line 3** (if **Box C** above is checked) ►

86, 888.

REV. 09/09/22 BPO

Form 8949 (2021)

Note: If you checked Box A above but the basis reported to the IRS was incorrect, enter in column (e) the basis as reported to the IRS, and enter an adjustment in column (a) to correct the basis. See Column (a) in the separate instructions for how to figure the amount of the adjustment.

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

Jeffery N Drake

Your social security number
405-02-0411

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	Hwy 171 Greenville KY 42345				
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	365	0
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)

Income:	Properties:	A	B	C
3 Rents received	3	2,700.		
4 Royalties received	4			
5 Advertising	5			
6 Auto and travel (see instructions)	6	57.		
7 Cleaning and maintenance	7			
8 Commissions.	8			
9 Insurance	9			
10 Legal and other professional fees	10			
11 Management fees	11			
12 Mortgage interest paid to banks, etc. (see instructions)	12	1,542.		
13 Other interest.	13			
14 Repairs.	14	414.		
15 Supplies	15			
16 Taxes	16	504.		
17 Utilities.	17			
18 Depreciation expense or depletion	18	931.		
19 Other (list) ►	19			
20 Total expenses. Add lines 5 through 19	20	3,448.		
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	-748.		
22 Deductible rental real estate loss after limitation, if any, on Form 8582 (see instructions)	22	(748.)()()		
23a Total of all amounts reported on line 3 for all rental properties	23a	2,700.		
b Total of all amounts reported on line 4 for all royalty properties	23b			
c Total of all amounts reported on line 12 for all properties	23c	1,542.		
d Total of all amounts reported on line 18 for all properties	23d	931.		
e Total of all amounts reported on line 20 for all properties	23e	3,448.		
24 Income. Add positive amounts shown on line 21. Do not include any losses	24			
25 Losses. Add royalty losses from line 21 and rental real estate losses from line 22. Enter total losses here	25	(748.)		
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	-748.		

For Paperwork Reduction Act Notice, see the separate instructions.

NPA

-748.

Schedule E (Form 1040) 2021

Name(s) shown on return. Do not enter name and social security number if shown on other side.

Your social security number

Jeffery N Drake

405-02-0411

Caution: The IRS compares amounts reported on your tax return with amounts shown on Schedule(s) K-1.

Part II Income or Loss From Partnerships and S Corporations – Note: If you report a loss, receive a distribution, dispose of stock, or receive a loan repayment from an S corporation, you **must** check the box in column (e) on line 28 and attach the required basis computation. If you report a loss from an at-risk activity for which **any** amount is **not** at risk, you **must** check the box in column (f) on line 28 and attach **Form 6198**. See instructions.

27 Are you reporting any loss not allowed in a prior year due to the at-risk or basis limitations, a prior year unallowed loss from a passive activity (if that loss was not reported on Form 8582), or unreimbursed partnership expenses? If you answered "Yes," see instructions before completing this section **Yes** **No**

28	(a) Name	(b) Enter P for partnership; S for S corporation	(c) Check if foreign partnership	(d) Employer identification number	(e) Check if basis computation is required	(f) Check if any amount is not at risk
A	CPAsites, LLC	S	<input type="checkbox"/>	61-1352894	<input type="checkbox"/>	<input type="checkbox"/>
B			<input type="checkbox"/>		<input type="checkbox"/>	<input type="checkbox"/>
C			<input type="checkbox"/>		<input type="checkbox"/>	<input type="checkbox"/>
D			<input type="checkbox"/>		<input type="checkbox"/>	<input type="checkbox"/>

Passive Income and Loss		Nonpassive Income and Loss		
		(g) Passive loss allowed (attach Form 8582 if required)	(h) Passive income from Schedule K-1	(i) Nonpassive loss allowed (see Schedule K-1)
A				
B				
C				
D				
29a	Totals			
b	Totals			
30	Add columns (h) and (k) of line 29a.			
31	Add columns (g), (i), and (j) of line 29b.			
32	Total partnership and S corporation income or (loss). Combine lines 30 and 31			

Part III Income or Loss From Estates and Trusts

33	(a) Name	(b) Employer identification number
A		
B		
Passive Income and Loss		Nonpassive Income and Loss
(c) Passive deduction or loss allowed (attach Form 8582 if required)		(d) Passive income from Schedule K-1
A		
B		
34a	Totals	
b	Totals	
35	Add columns (d) and (f) of line 34a	
36	Add columns (c) and (e) of line 34b	
37	Total estate and trust income or (loss). Combine lines 35 and 36	

Part IV Income or Loss From Real Estate Mortgage Investment Conduits (REMICs)—Residual Holder

38	(a) Name	(b) Employer identification number	(c) Excess inclusion from Schedules Q , line 2c (see instructions)	(d) Taxable income (net loss) from Schedules Q , line 1b	(e) Income from Schedules Q , line 3b
39	Combine columns (d) and (e) only. Enter the result here and include in the total on line 41 below			39	
Part V Summary					
40	Net farm rental income or (loss) from Form 4835 . Also, complete line 42 below			40	
41	Total income or (loss). Combine lines 26, 32, 37, 39, and 40. Enter the result here and on Schedule 1 (Form 1040), line 5 ►			41	46,806.
42	Reconciliation of farming and fishing income. Enter your gross farming and fishing income reported on Form 4835, line 7; Schedule K-1 (Form 1065), box 14, code B; Schedule K-1 (Form 1120-S), box 17, code AD; and Schedule K-1 (Form 1041), box 14, code F. See instructions			42	
43	Reconciliation for real estate professionals. If you were a real estate professional (see instructions), enter the net income or (loss) you reported anywhere on Form 1040, Form 1040-SR, or Form 1040-NR from all rental real estate activities in which you materially participated under the passive activity loss rules			43	-748.

SCHEDULE SE
(Form 1040)

Department of the Treasury
Internal Revenue Service (99)

Self-Employment Tax

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

OMB No. 1545-0074

2021

Attachment
Sequence No. **17**

Name of person with self-employment income (as shown on Form 1040, 1040-SR, or 1040-NR)

Social security number of person
with **self-employment** income ► 405-02-0411

Jeffery N Drake

Part I Self-Employment Tax

Note: If your only income subject to self-employment tax is **church employee income**, see instructions for how to report your income and the definition of church employee income.

A If you are a minister, member of a religious order, or Christian Science practitioner **and** you filed Form 4361, but you had \$400 or more of **other** net earnings from self-employment, check here and continue with Part I ►

Skip lines 1a and 1b if you use the farm optional method in Part II. See instructions.

1a	
1b ()	
2	97,678.
3	97,678.
4a	90,206.
4b	
4c	90,206.
5a	
5b	0.
6	90,206.
7	142,800
8a	
8b	
8c	
8d	
9	142,800.
10	11,186.
11	2,616.
12	13,802.
13	6,901.

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

Farm Optional Method. You may use this method **only** if **(a)** your gross farm income¹ wasn't more than \$8,820, **or (b)** your net farm profits² were less than \$6,367.

14	Maximum income for optional methods	14	5,880
15	Enter the smaller of: two-thirds (2/3) of gross farm income ¹ (not less than zero) or \$5,880. Also, include this amount on line 4b above	15	

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

16	Subtract line 15 from line 14.	16	
17	Enter the smaller of: two-thirds (2/3) of gross nonfarm income ⁴ (not less than zero) or the amount on line 16. Also, include this amount on line 4b above	17	

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

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

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

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

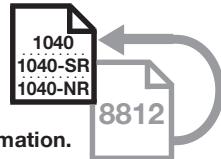
SCHEDULE 8812
(Form 1040)

Department of the Treasury
Internal Revenue Service (99)

**Credits for Qualifying Children
and Other Dependents**

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

► Go to www.irs.gov/Schedule8812 for instructions and the latest information.



OMB No. 1545-0074

2021

Attachment
Sequence No. 47

Name(s) shown on return

Jeffery N Drake

Your social security number
405-02-0411

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

1	Enter the amount from line 11 of your Form 1040, 1040-SR, or 1040-NR	1	123,783.
2a	Enter income from Puerto Rico that you excluded	2a	
b	Enter the amounts from lines 45 and 50 of your Form 2555	2b	0.
c	Enter the amount from line 15 of your Form 4563	2c	
d	Add lines 2a through 2c	2d	0.
3	Add lines 1 and 2d	3	123,783.
4a	Number of qualifying children under age 18 with the required social security number	4a	0.
b	Number of children included on line 4a who were under age 6 at the end of 2021	4b	0.
c	Subtract line 4b from line 4a	4c	0.
5	If line 4a is more than zero, enter the amount from the Line 5 Worksheet ; otherwise, enter -0-	5	
6	Number of other dependents, including any qualifying children who are not under age 18 or who do not have the required social security number	6	1.
Caution: Do not include yourself, your spouse, or anyone who is not a U.S. citizen, U.S. national, or U.S. resident alien. Also, do not include anyone you included on line 4a.			
7	Multiply line 6 by \$500	7	500.
8	Add lines 5 and 7	8	500.
9	Enter the amount shown below for your filing status.	9	200,000.
• Married filing jointly—\$400,000			
• All other filing statuses—\$200,000			
10	Subtract line 9 from line 3.	10	0.
• If zero or less, enter -0-			
• If more than zero and not a multiple of \$1,000, enter the next multiple of \$1,000. For example, if the result is \$425, enter \$1,000; if the result is \$1,025, enter \$2,000, etc.			
11	Multiply line 10 by 5% (0.05)	11	0.
12	Subtract line 11 from line 8. If zero or less, enter -0-	12	500.
13	Check all the boxes that apply to you (or your spouse if married filing jointly).		
A	Check here if you (or your spouse if married filing jointly) had a principal place of abode in the United States for more than half of 2021		<input checked="" type="checkbox"/>
B	Check here if you (or your spouse if married filing jointly) were a bona fide resident of Puerto Rico for 2021		<input type="checkbox"/>

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

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

14a	Enter the smaller of line 7 or line 12	14a	500.
b	Subtract line 14a from line 12	14b	0.
c	If line 14a is zero, enter -0-; otherwise, enter the amount from the Credit Limit Worksheet A	14c	13,851.
d	Enter the smaller of line 14a or line 14c	14d	500.
e	Add lines 14b and 14d	14e	500.
f	Enter the aggregate amount of advance child tax credit payments you (and your spouse if filing jointly) received for 2021. See your Letter(s) 6419 for the amounts to include on this line. If you are missing Letter 6419, see the instructions before entering an amount on this line. If you didn't receive any advance child tax credit payments for 2021, enter -0-	14f	0.
Caution: If the amount on this line doesn't match the aggregate amounts reported to you (and your spouse if filing jointly) on your Letter(s) 6419, the processing of your return will be delayed.			
g	Subtract line 14f from line 14e. If zero or less, enter -0- on lines 14g through 14i and go to Part III	14g	500.
h	Enter the smaller of line 14d or line 14g. This is your credit for other dependents. Enter this amount on line 19 of your Form 1040, 1040-SR, or 1040-NR	14h	500.
i	Subtract line 14h from line 14g. This is your refundable child tax credit. Enter this amount on line 28 of your Form 1040, 1040-SR, or 1040-NR	14i	0.

Part I-C Filers Who Do Not Check a Box on Line 13**Caution:** If you checked a box on line 13, do not complete Part I-C.

15a	Enter the amount from the Credit Limit Worksheet A	15a
b	Enter the smaller of line 12 or line 15a	15b
Additional child tax credit. Complete Parts II-A through II-C if you meet each of the following items.		
1. You are not filing Form 2555.		
2. Line 4a is more than zero.		
3. Line 12 is more than line 15a.		
c	If you completed Parts II-A through II-C, enter the amount from line 27; otherwise, enter -0-	15c
d	Add lines 15b and 15c	15d
e	Enter the aggregate amount of advance child tax credit payments you (and your spouse if filing jointly) received for 2021. See your Letter(s) 6419 for the amounts to include on this line. If you are missing Letter 6419, see the instructions before entering an amount on this line. If you didn't receive any advance child tax credit payments for 2021, enter -0-	15e
Caution: If the amount on this line doesn't match the aggregate amounts reported to you (and your spouse if filing jointly) on your Letter(s) 6419, the processing of your return will be delayed.		
f	Subtract line 15e from line 15d. If zero or less, enter -0- on lines 15f through 15h and go to Part III	15f
g	Enter the smaller of line 15b or line 15f. This is your nonrefundable child tax credit and credit for other dependents. Enter this amount on line 19 of your Form 1040, 1040-SR, or 1040-NR.	15g
h	Subtract line 15g from line 15f. This is your additional child tax credit. Enter this amount on line 28 of your Form 1040, 1040-SR, or 1040-NR	15h

Part II-A Additional Child Tax Credit (use only if completing Part I-C)**Caution:** If you file Form 2555, do not complete Parts II-A through II-C; you cannot claim the additional child tax credit.**Caution:** If you checked a box on line 13, do not complete Parts II-A through II-C; you cannot claim the additional child tax credit.

16a	Subtract line 15b from line 12. If zero, skip Parts II-A and II-B and enter -0- on line 27	16a
b	Number of qualifying children under 18 with the required social security number: _____ x \$1,400.	16b
Enter the result. If zero, skip Parts II-A and II-B and enter -0- on line 27		
TIP: The number of children you use for this line is the same as the number of children you used for line 4a.		
17	Enter the smaller of line 16a or line 16b	17
18a	Earned income (see instructions)	18a
b	Nontaxable combat pay (see instructions)	18b
19	Is the amount on line 18a more than \$2,500?	19
<input type="checkbox"/> No. Leave line 19 blank and enter -0- on line 20.		
<input type="checkbox"/> Yes. Subtract \$2,500 from the amount on line 18a. Enter the result		
20	Multiply the amount on line 19 by 15% (0.15) and enter the result	20
Next. On line 16b, is the amount \$4,200 or more?		
<input type="checkbox"/> No. If line 20 is zero, enter -0- on line 15c. Otherwise, skip Part II-B and enter the smaller of line 17 or line 20 on line 27.		
<input type="checkbox"/> Yes. If line 20 is equal to or more than line 17, skip Part II-B and enter the amount from line 17 on line 27. Otherwise, go to line 21.		

Part II-B Certain Filers Who Have Three or More Qualifying Children

21	Withheld social security, Medicare, and Additional Medicare taxes from Form(s) W-2, boxes 4 and 6. If married filing jointly, include your spouse's amounts with yours. If your employer withheld or you paid Additional Medicare Tax or tier 1 RRTA taxes, see instructions	21
22	Enter the total of the amounts from Schedule 1 (Form 1040), line 15; Schedule 2 (Form 1040), line 5; Schedule 2 (Form 1040), line 6; and Schedule 2 (Form 1040), line 13	22
23	Add lines 21 and 22	23
24	1040 and 1040-SR filers: Enter the total of the amounts from Form 1040 or 1040-SR, line 27a, and Schedule 3 (Form 1040), line 11. 1040-NR filers: Enter the amount from Schedule 3 (Form 1040), line 11.	24
25	Subtract line 24 from line 23. If zero or less, enter -0-	25
26	Enter the larger of line 20 or line 25	26
Next, enter the smaller of line 17 or line 26 on line 27.		

Part II-C Additional Child Tax Credit

27	Enter this amount on line 15c	27
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Part III Additional Tax (use only if line 14g or line 15f, whichever applies, is zero)

28a	Enter the amount from line 14f or line 15e, whichever applies	28a
b	Enter the amount from line 14e or line 15d, whichever applies	28b
29	Excess advance child tax credit payments. Subtract line 28b from line 28a. If zero, stop; you do not owe the additional tax	29
30	Enter the number of qualifying children taken into account in determining the annual advance amount you received for 2021. See your Letter 6419 for this number. If you are missing your Letter 6419, you are filing a joint return, or you received more than one Letter 6419, see the instructions before entering a number on this line	30
Caution: If the amount on this line doesn't match the number of qualifying children reported to you (and your spouse if filing jointly) on your Letter(s) 6419, the processing of your return will be delayed.		
31	Enter the smaller of line 4a or line 30	31
32	Subtract line 31 from line 30. If zero, skip to line 40 and enter the amount from line 29; otherwise, continue to line 33	32
33	Enter the amount shown below for your filing status.	33
	• Married filing jointly or Qualifying widow(er)—\$60,000	
	• Head of household—\$50,000	
	• All other filing statuses—\$40,000	
34	Subtract line 33 from line 3. If zero or less, enter -0-	34
35	Enter the amount from line 33	35
36	Divide line 34 by line 35. Enter the result as a decimal (rounded to at least three places). If the result is 1.000 or more, enter 1.000	36
37	Multiply line 32 by \$2,000	37
38	Multiply line 37 by line 36	38
39	Subtract line 38 from line 37	39
40	Subtract line 39 from line 29. If zero or less, enter -0-. This is your additional tax. If more than zero, enter this amount on Schedule 2 (Form 1040), line 19	40

**Qualified Business Income Deduction
Simplified Computation****2021**Attachment
Sequence No. **55**

► Attach to your tax return.

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

Name(s) shown on return

Jeffery N Drake

Your taxpayer identification number

405-02-0411

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	Jeffery N Drake	405-02-0411	79,977.
ii			
iii			
iv			
v			
2	Total qualified business income or (loss). Combine lines 1i through 1v, column (c)	2	79,977.
3	Qualified business net (loss) carryforward from the prior year	3	()
4	Total qualified business income. Combine lines 2 and 3. If zero or less, enter -0-	4	79,977.
5	Qualified business income component. Multiply line 4 by 20% (0.20)	5	15,995.
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	15,995.
11	Taxable income before qualified business income deduction (see instructions)	11	104,683.
12	Net capital gain (see instructions)	12	0.
13	Subtract line 12 from line 11. If zero or less, enter -0-	13	104,683.
14	Income limitation. Multiply line 13 by 20% (0.20)	14	20,937.
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	15,995.
16	Total qualified business (loss) carryforward. Combine lines 2 and 3. If greater than zero, enter -0-	16	(0.)
17	Total qualified REIT dividends and PTP (loss) carryforward. Combine lines 6 and 7. If greater than zero, enter -0-	17	(0.)

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.

2021

Name(s) of proprietor(s)

Jeffery N Drake

Your social security number
405-02-0411

Part I Part of Your Home Used for Business		CPA	
1	Area used regularly and exclusively for business, regularly for daycare, or for storage of inventory or product samples (see instructions)		1 240
2	Total area of home		2 3,400
3	Divide line 1 by line 2. Enter the result as a percentage		3 7.06 %
For daycare facilities not used exclusively for business, go to line 4. All others, go to line 7.			
4	Multiply days used for daycare during year by hours used per day	4 hr.	
5	If you started or stopped using your home for daycare during the year, see instructions; otherwise, enter 8,760	5 8,760 hr.	
6	Divide line 4 by line 5. Enter the result as a decimal amount	6	
7	Business percentage. For daycare facilities not used exclusively for business, multiply line 6 by line 3 (enter the result as a percentage). All others, enter the amount from line 3 ►	7	7.06 %

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	99,093.
See instructions for columns (a) and (b) before completing lines 9-22.			
9	Casualty losses (see instructions)	9	
10	Deductible mortgage interest (see instructions)	10 7,464.	
11	Real estate taxes (see instructions)	11 1,241.	
12	Add lines 9, 10, and 11	12 8,705.	
13	Multiply line 12, column (b), by line 7	13 615.	
14	Add line 12, column (a), and line 13	14 615.	
15	Subtract line 14 from line 8. If zero or less, enter -0-	15 98,478.	
16	Excess mortgage interest (see instructions)	16	
17	Excess real estate taxes (see instructions)	17	
18	Insurance	18 1,124.	
19	Rent	19	
20	Repairs and maintenance	20	
21	Utilities	21 3,416.	
22	Other expenses (see instructions)	22	
23	Add lines 16 through 22	23 4,540.	
24	Multiply line 23, column (b), by line 7	24 321.	
25	Carryover of prior year operating expenses (see instructions)	25	
26	Add line 23, column (a), line 24, and line 25	26 321.	
27	Allowable operating expenses. Enter the smaller of line 15 or line 26	27 321.	
28	Limit on excess casualty losses and depreciation. Subtract line 27 from line 15	28 98,157.	
29	Excess casualty losses (see instructions)	29	
30	Depreciation of your home from line 42 below	30 479.	
31	Carryover of prior year excess casualty losses and depreciation (see instructions)	31	
32	Add lines 29 through 31	32 479.	
33	Allowable excess casualty losses and depreciation. Enter the smaller of line 28 or line 32	33 479.	
34	Add lines 14, 27, and 33	34 1,415.	
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 1,415.	

Part III Depreciation of Your Home			
37	Enter the smaller of your home's adjusted basis or its fair market value. See instructions	37 285,000.	
38	Value of land included on line 37	38 20,000.	
39	Basis of building. Subtract line 38 from line 37	39 265,000.	
40	Business basis of building. Multiply line 39 by line 7	40 18,709.	
41	Depreciation percentage (see instructions)	41 2.5600 %	
42	Depreciation allowable (see instructions). Multiply line 40 by line 41. Enter here and on line 30 above	42 479.	

Part IV Carryover of Unallowed Expenses to 2022			
43	Operating expenses. Subtract line 27 from line 26. If less than zero, enter -0-	43 0.	
44	Excess casualty losses and depreciation. Subtract line 33 from line 32. If less than zero, enter -0-	44 0.	

Depreciation and Amortization
(Including Information on Listed Property)

2021

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

Name(s) shown on return

Jeffery N Drake

Business or activity to which this form relates

Sch C CPA

Identifying number

405-02-0411

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	1,050,000.	
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	2,620,000.	
4 Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-	4		
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		
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		

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	11,749.
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 ► <input type="checkbox"/>		

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	11,749.
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	