

Filing Status: [ ] Single [ ] Married filing jointly [ ] Married filing separately (MFS) [X] 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: REZA
Last name: SAFARNEJAD
Your social security number: [REDACTED]
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.
City, town, or post office. If you have a foreign address, also complete spaces below.
Foreign country name:
Foreign province/state/county:
Foreign postal code:
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. [ ] You [ ] Spouse

At any time during 2021, did you receive, sell, exchange, or otherwise dispose of 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, 1957 [ ] Are blind Spouse: [ ] Was born before January 2, 1957 [ ] Is blind

Dependents table with columns: (1) First name, Last name, (2) Social security number, (3) Relationship to you, (4) Child tax credit, Credit for other dependents. Includes dependent KAMRON SAFARNEJAD, Son.

Main income and deduction table with rows 1-15. Includes taxable income of 159,705. Includes sub-table for Standard Deduction or Itemized Deductions (12a-12c).

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

16	Tax (see instructions). Check if any from Form(s): 1 <input type="checkbox"/> 8814 2 <input type="checkbox"/> 4972 3 <input type="checkbox"/>	16	30,898
17	Amount from Schedule 2, line 3	17	
18	Add lines 16 and 17	18	30,898
19	Nonrefundable child tax credit or credit for other dependents from Schedule 8812	19	
20	Amount from Schedule 3, line 8	20	
21	Add lines 19 and 20	21	0
22	Subtract line 21 from line 18. If zero or less, enter -0-	22	30,898
23	Other taxes, including self-employment tax, from Schedule 2, line 21	23	24,094
24	Add lines 22 and 23. This is your total tax	24	54,992
25	Federal income tax withheld from:		
a	Form(s) W-2	25a	
b	Form(s) 1099	25b	
c	Other forms (see instructions)	25c	
d	Add lines 25a through 25c	25d	0
26	2021 estimated tax payments and amount applied from 2020 return	26	40,000
27a	Earned income credit (EIC). Check here if you were born after January 1, 1998, and before January 2, 2004, and you satisfy all the other requirements for taxpayers who are at least age 18, to claim the EIC. See instructions	27a	
b	Nontaxable combat pay election	27b	
c	Prior year (2019) earned income	27c	
28	Refundable child tax credit or additional child tax credit from Schedule 8812	28	0
29	American opportunity credit from Form 8863, line 8	29	
30	Recovery rebate credit. See instructions	30	
31	Amount from Schedule 3, line 15	31	
32	Add lines 27a and 28 through 31. These are your total other payments and refundable credits	32	0
33	Add lines 25d, 26, and 32. These are your total payments	33	40,000

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

Refund

Direct deposit? See instructions.

34	If line 33 is more than line 24, subtract line 24 from line 33. This is the amount you overpaid	34	
35a	Amount of line 34 you want refunded to you. If Form 8888 is attached, check here	35a	
b	Routing number	c Type: <input type="checkbox"/> Checking <input type="checkbox"/> Savings	
d	Account number		
36	Amount of line 34 you want applied to your 2022 estimated tax	36	

Amount You Owe

37	Amount you owe. Subtract line 33 from line 24. For details on how to pay, see instructions	37	15,407
38	Estimated tax penalty (see instructions)	38	415

Third Party Designee

Do you want to allow another person to discuss this return with the IRS?  Yes. Complete below.  No

See instructions

Designee's name: **Vahab Aghai** Phone no: [REDACTED] Personal identification number (PIN): [REDACTED]

Sign Here

Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Your signature	Date	Your occupation	If the IRS sent you an Identity Protection PIN, enter it here (see inst.)
Spouse's signature. If a joint return, both must sign.	Date	Spouse's occupation	If the IRS sent you an Identity Protection PIN, enter it here (see inst.)

Phone no. \_\_\_\_\_ Email address \_\_\_\_\_

Paid Preparer Use Only

Preparer's name	Preparer's signature	Date	PTIN	Check if: <input checked="" type="checkbox"/> Self-employed
Vahab Aghai	Vahab Aghai	4/18/2022	[REDACTED]	
Firm's name	Firm's address			Phone no.
UNITED INTERNATIONAL FINANCIAL CORP	[REDACTED]			[REDACTED]
Firm's EIN	[REDACTED]			

**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](http://www.irs.gov/Form1040) for instructions and the latest information.

OMB No. 1545-0074

**2021**

Attachment  
Sequence No. **01**

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

REZA SAFARNEJAD

Your social security number

**Part I Additional Income**

<b>1</b>	Taxable refunds, credits, or offsets of state and local income taxes . . . . .	<b>1</b>	
<b>2a</b>	Alimony received . . . . .	<b>2a</b>	
<b>b</b>	Date of original divorce or separation agreement (see instructions) ▶ _____		
<b>3</b>	Business income or (loss). Attach Schedule C . . . . .	<b>3</b>	233,284
<b>4</b>	Other gains or (losses). Attach Form 4797 . . . . .	<b>4</b>	
<b>5</b>	Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E . . . . .	<b>5</b>	
<b>6</b>	Farm income or (loss). Attach Schedule F . . . . .	<b>6</b>	
<b>7</b>	Unemployment compensation . . . . .	<b>7</b>	
<b>8</b>	Other income:		
<b>a</b>	Net operating loss . . . . .	<b>8a</b>	( )
<b>b</b>	Gambling income . . . . .	<b>8b</b>	
<b>c</b>	Cancellation of debt . . . . .	<b>8c</b>	
<b>d</b>	Foreign earned income exclusion from Form 2555 . . . . .	<b>8d</b>	( )
<b>e</b>	Taxable Health Savings Account distribution . . . . .	<b>8e</b>	
<b>f</b>	Alaska Permanent Fund dividends . . . . .	<b>8f</b>	
<b>g</b>	Jury duty pay . . . . .	<b>8g</b>	
<b>h</b>	Prizes and awards . . . . .	<b>8h</b>	
<b>i</b>	Activity not engaged in for profit income . . . . .	<b>8i</b>	
<b>j</b>	Stock options . . . . .	<b>8j</b>	
<b>k</b>	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 . . . . .	<b>8k</b>	
<b>l</b>	Olympic and Paralympic medals and USOC prize money (see instructions) . . . . .	<b>8l</b>	
<b>m</b>	Section 951(a) inclusion (see instructions) . . . . .	<b>8m</b>	
<b>n</b>	Section 951A(a) inclusion (see instructions) . . . . .	<b>8n</b>	
<b>o</b>	Section 461(l) excess business loss adjustment . . . . .	<b>8o</b>	
<b>p</b>	Taxable distributions from an ABL account (see instructions) . . . . .	<b>8p</b>	
<b>z</b>	Other income. List type and amount ▶ _____	<b>8z</b>	
<b>9</b>	Total other income. Add lines 8a through 8z . . . . .	<b>9</b>	0
<b>10</b>	Combine lines 1 through 7 and 9. Enter here and on Form 1040, 1040-SR, or 1040-NR, line 8 . . . . .	<b>10</b>	233,284

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

**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	11,978
16	Self-employed SEP, SIMPLE, and qualified plans . . . . .		16	
17	Self-employed health insurance deduction . . . . .		17	
18	Penalty on early withdrawal of savings . . . . .		18	
19a	Alimony paid . . . . .		19a	8,250
	b Recipient's SSN . . . . .	▶ [REDACTED]		
	c Date of original divorce or separation agreement (see instructions) ▶	5/19/2017		
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	0
26	Add lines 11 through 23 and 25. These are your <b>adjustments to income</b> . Enter here and on Form 1040 or 1040-SR, line 10, or Form 1040-NR, line 10a . . . . .		26	20,228

**SCHEDULE 2**  
**(Form 1040)**

Department of the Treasury  
Internal Revenue Service

**Additional Taxes**

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

▶ Go to [www.irs.gov/Form1040](http://www.irs.gov/Form1040) for instructions and the latest information.

OMB No. 1545-0074

**2021**

Attachment  
Sequence No. **02**

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

REZA SAFARNEJAD

Your social security number

**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	0

**Part II Other Taxes**

4	Self-employment tax. Attach Schedule SE . . . . .	4	23,955
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	0
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	139
12	Net investment income tax. Attach Form 8960 . . . . .	12	
13	Uncollected social security and Medicare or RRTA tax on tips or group-term life insurance from Form W-2, box 12 . . . . .	13	
14	Interest on tax due on installment income from the sale of certain residential lots and timeshares . . . . .	14	
15	Interest on the deferred tax on gain from certain installment sales with a sales price over \$150,000 . . . . .	15	
16	Recapture of low-income housing credit. Attach Form 8611 . . . . .	16	

(continued on page 2)

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

Schedule 2 (Form 1040) 2021

HTA

**Part II Other Taxes (continued)**

<b>17</b> Other additional taxes:			
<b>a</b> Recapture of other credits. List type, form number, and amount ▶ _____	<b>17a</b>		
<b>b</b> Recapture of federal mortgage subsidy. If you sold your home in 2021, see instructions . . . . .	<b>17b</b>		
<b>c</b> Additional tax on HSA distributions. Attach Form 8889 . . . . .	<b>17c</b>		
<b>d</b> Additional tax on an HSA because you didn't remain an eligible individual. Attach Form 8889 . . . . .	<b>17d</b>		
<b>e</b> Additional tax on Archer MSA distributions. Attach Form 8853 . . . . .	<b>17e</b>		
<b>f</b> Additional tax on Medicare Advantage MSA distributions. Attach Form 8853 . . . . .	<b>17f</b>		
<b>g</b> Recapture of a charitable contribution deduction related to a fractional interest in tangible personal property . . . . .	<b>17g</b>		
<b>h</b> Income you received from a nonqualified deferred compensation plan that fails to meet the requirements of section 409A . . . . .	<b>17h</b>		
<b>i</b> Compensation you received from a nonqualified deferred compensation plan described in section 457A . . . . .	<b>17i</b>		
<b>j</b> Section 72(m)(5) excess benefits tax . . . . .	<b>17j</b>		
<b>k</b> Golden parachute payments . . . . .	<b>17k</b>		
<b>l</b> Tax on accumulation distribution of trusts . . . . .	<b>17l</b>		
<b>m</b> Excise tax on insider stock compensation from an expatriated corporation . . . . .	<b>17m</b>		
<b>n</b> Look-back interest under section 167(g) or 460(b) from Form 8697 or 8866 . . . . .	<b>17n</b>		
<b>o</b> Tax on non-effectively connected income for any part of the year you were a nonresident alien from Form 1040-NR . . . . .	<b>17o</b>		
<b>p</b> Any interest from Form 8621, line 16f, relating to distributions from, and dispositions of, stock of a section 1291 fund . . . . .	<b>17p</b>		
<b>q</b> Any interest from Form 8621, line 24 . . . . .	<b>17q</b>		
<b>z</b> Any other taxes. List type and amount ▶ _____	<b>17z</b>		
<b>18</b> Total additional taxes. Add lines 17a through 17z . . . . .	<b>18</b>		0
<b>19</b> Additional tax from Schedule 8812 . . . . .	<b>19</b>		
<b>20</b> Section 965 net tax liability installment from Form 965-A . . . . .	<b>20</b>		
<b>21</b> Add lines 4, 7 through 16, 18, and 19. These are your <b>total other taxes</b> . Enter here and on Form 1040 or 1040-SR, line 23, or Form 1040-NR, line 23b . . . . .	<b>21</b>		24,094

**SCHEDULE A**  
**(Form 1040)**

**Itemized Deductions**

OMB No. 1545-0074

Go to [www.irs.gov/ScheduleA](http://www.irs.gov/ScheduleA) for instructions and the latest information.

Attach to Form 1040 or 1040-SR.

**2021**

Attachment  
Sequence No. **07**

Department of the Treasury  
Internal Revenue Service (99)

Caution: If you are claiming a net qualified disaster loss on Form 4684, see the instructions for line 16.

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

Your social security number

REZA SAFARNEJAD

<b>Medical and Dental Expenses</b>	<b>1</b>	Medical and dental expenses (see instructions)	<b>1</b>	5,632		
	<b>2</b>	Enter amount from Form 1040 or 1040-SR, line 11 <b>2</b>	210,214			
	<b>3</b>	Multiply line 2 by 7.5% (0.075)		15,766		
	<b>4</b>	Subtract line 3 from line 1. If line 3 is more than line 1, enter -0-				<b>4</b>
<b>Taxes You Paid</b>	<b>5</b>	State and local taxes.				
	<b>a</b>	State and local income taxes or general sales taxes. You may include either income taxes or general sales taxes on line 5a, but not both. If you elect to include general sales taxes instead of income taxes, check this box <input type="checkbox"/>	<b>5a</b>	10,000		
	<b>b</b>	State and local real estate taxes (see instructions)	<b>5b</b>	14,760		
	<b>c</b>	State and local personal property taxes	<b>5c</b>			
	<b>d</b>	Add lines 5a through 5c	<b>5d</b>	24,760		
	<b>e</b>	Enter the smaller of line 5d or \$10,000 (\$5,000 if married filing separately)	<b>5e</b>	10,000		
	<b>6</b>	Other taxes. List type and amount	<b>6</b>			
<b>7</b>	Add lines 5e and 6			<b>7</b>	10,000	
<b>Interest You Paid</b> <small>Caution: Your mortgage interest deduction may be limited (see instructions).</small>	<b>8</b>	Home mortgage interest and points. If you didn't use all of your home mortgage loan(s) to buy, build, or improve your home, see instructions and check this box <input type="checkbox"/>				
	<b>a</b>	Home mortgage interest and points reported to you on Form 1098. See instructions if limited.	<b>8a</b>	19,644		
	<b>b</b>	Home mortgage interest not reported to you on Form 1098. See instructions if limited. If paid to the person from whom you bought the home, see instructions and show that person's name, identifying no., and address	<b>8b</b>			
	<b>c</b>	Points not reported to you on Form 1098. See instructions for special rules	<b>8c</b>			
	<b>d</b>	Mortgage insurance premiums (see instructions)	<b>8d</b>			
	<b>e</b>	Add lines 8a through 8d	<b>8e</b>	19,644		
<b>9</b>	Investment interest. Attach Form 4952 if required. See instructions	<b>9</b>				
<b>10</b>	Add lines 8e and 9			<b>10</b>	19,644	
<b>Gifts to Charity</b> <small>Caution: If you made a gift and got a benefit for it, see instructions.</small>	<b>11</b>	Gifts by cash or check. If you made any gift of \$250 or more, see instructions	<b>11</b>			
	<b>12</b>	Other than by cash or check. If you made any gift of \$250 or more, see instructions. You must attach Form 8283 if over \$500	<b>12</b>			
	<b>13</b>	Carryover from prior year	<b>13</b>			
	<b>14</b>	Add lines 11 through 13				<b>14</b>
<b>Casualty and Theft Losses</b>	<b>15</b>	Casualty and theft loss(es) from a federally declared disaster (other than net qualified disaster losses). Attach Form 4684 and enter the amount from line 18 of that form. See instructions			<b>15</b>	
<b>Other Itemized Deductions</b>	<b>16</b>	Other—from list in instructions. List type and amount			<b>16</b>	
<b>Total Itemized Deductions</b>	<b>17</b>	Add the amounts in the far right column for lines 4 through 16. Also, enter this amount on Form 1040 or 1040-SR, line 12a			<b>17</b>	29,644
	<b>18</b>	If you elect to itemize deductions even though they are less than your standard deduction, check this box <input type="checkbox"/>				

**SCHEDULE C  
(Form 1040)**

**Profit or Loss From Business**  
(Sole Proprietorship)

OMB No. 1545-0074

**2021**

Attachment  
Sequence No. **09**

Department of the Treasury  
Internal Revenue Service (99)

Go to [www.irs.gov/ScheduleC](http://www.irs.gov/ScheduleC) for instructions and the latest information.  
Attach to Form 1040, 1040-SR, 1040-NR, or 1041; partnerships must generally file Form 1065.

Name of proprietor  
**REZA SAFARNEJAD**

Social security number (SSN) [REDACTED]

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

**B** Enter code from instructions  
541990

**C** Business name. If no separate business name, leave blank.  
**2ND LOGIC LLC**

**D** Employer ID number (EIN) (see instr.) [REDACTED]

**E** Business address (including suite or room no.) [REDACTED]  
City, town or post office, state, and ZIP code [REDACTED]

**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**

<b>1</b> 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"/>	<b>1</b>	198,852
<b>2</b> Returns and allowances	<b>2</b>	
<b>3</b> Subtract line 2 from line 1	<b>3</b>	198,852
<b>4</b> Cost of goods sold (from line 42)	<b>4</b>	
<b>5</b> <b>Gross profit.</b> Subtract line 4 from line 3	<b>5</b>	198,852
<b>6</b> Other income, including federal and state gasoline or fuel tax credit or refund (see instructions)	<b>6</b>	
<b>7</b> <b>Gross income.</b> Add lines 5 and 6	<b>7</b>	198,852

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

<b>8</b> Advertising	<b>8</b>	2,490	<b>18</b> Office expense (see instructions)	<b>18</b>	
<b>9</b> Car and truck expenses (see instructions)	<b>9</b>		<b>19</b> Pension and profit-sharing plans	<b>19</b>	
<b>10</b> Commissions and fees	<b>10</b>	10,000	<b>20</b> Rent or lease (see instructions):		
<b>11</b> Contract labor (see instructions)	<b>11</b>		<b>a</b> Vehicles, machinery, and equipment	<b>20a</b>	
<b>12</b> Depletion	<b>12</b>		<b>b</b> Other business property	<b>20b</b>	154
<b>13</b> Depreciation and section 179 expense deduction (not included in Part III) (see instructions)	<b>13</b>		<b>21</b> Repairs and maintenance	<b>21</b>	
<b>14</b> Employee benefit programs (other than on line 19)	<b>14</b>		<b>22</b> Supplies (not included in Part III)	<b>22</b>	9,351
<b>15</b> Insurance (other than health)	<b>15</b>		<b>23</b> Taxes and licenses	<b>23</b>	
<b>16</b> Interest (see instructions):			<b>24</b> Travel and meals:		
<b>a</b> Mortgage (paid to banks, etc.)	<b>16a</b>		<b>a</b> Travel	<b>24a</b>	11,138
<b>b</b> Other	<b>16b</b>		<b>b</b> Deductible meals (see instructions)	<b>24b</b>	
<b>17</b> Legal and professional services	<b>17</b>	1,109	<b>25</b> Utilities	<b>25</b>	
<b>18</b> Total expenses before expenses for business use of home. Add lines 8 through 27a	<b>18</b>		<b>26</b> Wages (less employment credits)	<b>26</b>	
<b>19</b> Tentative profit or (loss). Subtract line 18 from line 7	<b>19</b>		<b>27a</b> Other expenses (from line 48)	<b>27a</b>	23,486
<b>20</b> Expenses for business use of your home. Do not report these expenses elsewhere. Attach Form 8829 unless using the simplified method. See instructions.			<b>27b</b> Reserved for future use	<b>27b</b>	
<b>Simplified method filers only:</b> 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.			<b>28</b> Total expenses before expenses for business use of home. Add lines 8 through 27a	<b>28</b>	57,728
<b>21</b> Net profit or (loss). Subtract line 20 from line 19.			<b>29</b> Tentative profit or (loss). Subtract line 28 from line 7	<b>29</b>	141,124
• If a profit, enter on both <b>Schedule 1 (Form 1040), line 3</b> , and on <b>Schedule SE, line 2</b> . (If you checked the box on line 1, see instructions). Estates and trusts, enter on <b>Form 1041, line 3</b> .			<b>30</b> Expenses for business use of your home. Do not report these expenses elsewhere. Attach Form 8829 unless using the simplified method. See instructions.		
• If a loss, you must go to line 32.			<b>Simplified method filers only:</b> 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.		
<b>22</b> If you have a loss, check the box that describes your investment in this activity. See instructions.			<b>31</b> Net profit or (loss). Subtract line 30 from line 29.		
• If you checked 32a, enter the loss on both <b>Schedule 1 (Form 1040), line 3</b> , and on <b>Schedule SE, line 2</b> . (If you checked the box on line 1, see the line 31 instructions.) Estates and trusts, enter on <b>Form 1041, line 3</b> .			• If a profit, enter on both <b>Schedule 1 (Form 1040), line 3</b> , and on <b>Schedule SE, line 2</b> . (If you checked the box on line 1, see instructions). Estates and trusts, enter on <b>Form 1041, line 3</b> .		
• If you checked 32b, you must attach <b>Form 6198</b> . Your loss may be limited.			• If a loss, you must go to line 32.		
			<b>32</b> 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 <b>Schedule 1 (Form 1040), line 3</b> , and on <b>Schedule SE, line 2</b> . (If you checked the box on line 1, see the line 31 instructions.) Estates and trusts, enter on <b>Form 1041, line 3</b> .		
			• If you checked 32b, you must attach <b>Form 6198</b> . Your loss may be limited.		
			<b>32a</b> <input type="checkbox"/> All investment is at risk.		
			<b>32b</b> <input type="checkbox"/> Some investment is not at risk.		

For Paperwork Reduction Act Notice, see the separate instructions.

Schedule C (Form 1040) 2021

Part III Cost of Goods Sold (see instructions)

33 Method(s) used to value closing inventory: a  Cost b  Lower of cost or market c  Other (attach explanation)

34 Was there any change in determining quantities, costs, or valuations between opening and closing inventory? If "Yes," attach explanation.  Yes  No

35 Inventory at beginning of year. If different from last year's closing inventory, attach explanation . . . . .	35	
36 Purchases less cost of items withdrawn for personal use . . . . .	36	
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	0
41 Inventory at end of year . . . . .	41	
42 Cost of goods sold. Subtract line 41 from line 40. Enter the result here and on line 4 . . . . .	42	0

Part IV Information on Your Vehicle. Complete this part only if you are claiming car or truck expenses on line 9 and are not required to file Form 4562 for this business. See the instructions for line 13 to find out if you must file Form 4562.

- 43 When did you place your vehicle in service for business purposes? (month/day/year) ▶ -----
- 44 Of the total number of miles you drove your vehicle during 2021, enter the number of miles you used your vehicle for:
- a Business ----- b Commuting (see instructions) ----- c Other -----
- 45 Was your vehicle available for personal use during off-duty hours?  Yes  No
- 46 Do you (or your spouse) have another vehicle available for personal use?  Yes  No
- 47a Do you have evidence to support your deduction?  Yes  No
- b If "Yes," is the evidence written?  Yes  No

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

CAR LEASE	11,586
MARKETING/ENTERTAINMENT	4,580
OFFICE SERVICES/PHONE/WEBEX	7,320
48 Total other expenses. Enter here and on line 27a	23,486

**SCHEDULE C  
(Form 1040)**

**Profit or Loss From Business**  
(Sole Proprietorship)

OMB No. 1545-0074

**2021**

Department of the Treasury  
Internal Revenue Service (99)

Go to [www.irs.gov/ScheduleC](http://www.irs.gov/ScheduleC) for instructions and the latest information.  
Attach to Form 1040, 1040-SR, 1040-NR, or 1041; partnerships must generally file Form 1065.

Attachment  
Sequence No. **09**

Name of proprietor  
**REZA SAFARNEJAD**

Social security number (SSN)  
[REDACTED]

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

**B** Enter code from Instructions  
541990

**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.)  
City, town or post office, state, and ZIP code

**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**

<b>1</b> 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"/>	<b>1</b>	92,160
<b>2</b> Returns and allowances	<b>2</b>	
<b>3</b> Subtract line 2 from line 1	<b>3</b>	92,160
<b>4</b> Cost of goods sold (from line 42)	<b>4</b>	
<b>5</b> <b>Gross profit.</b> Subtract line 4 from line 3	<b>5</b>	92,160
<b>6</b> Other income, including federal and state gasoline or fuel tax credit or refund (see instructions)	<b>6</b>	
<b>7</b> <b>Gross income.</b> Add lines 5 and 6	<b>7</b>	92,160

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

<b>8</b> Advertising	<b>8</b>		<b>18</b> Office expense (see instructions)	<b>18</b>	
<b>9</b> Car and truck expenses (see instructions)	<b>9</b>		<b>19</b> Pension and profit-sharing plans	<b>19</b>	
<b>10</b> Commissions and fees	<b>10</b>		<b>20</b> Rent or lease (see instructions):		
<b>11</b> Contract labor (see instructions)	<b>11</b>		<b>a</b> Vehicles, machinery, and equipment	<b>20a</b>	
<b>12</b> Depletion	<b>12</b>		<b>b</b> Other business property	<b>20b</b>	
<b>13</b> Depreciation and section 179 expense deduction (not included in Part III) (see instructions)	<b>13</b>		<b>21</b> Repairs and maintenance	<b>21</b>	
<b>14</b> Employee benefit programs (other than on line 19)	<b>14</b>		<b>22</b> Supplies (not included in Part III)	<b>22</b>	
<b>15</b> Insurance (other than health)	<b>15</b>		<b>23</b> Taxes and licenses	<b>23</b>	
<b>16</b> Interest (see instructions):			<b>24</b> Travel and meals:		
<b>a</b> Mortgage (paid to banks, etc.)	<b>16a</b>		<b>a</b> Travel	<b>24a</b>	
<b>b</b> Other	<b>16b</b>		<b>b</b> Deductible meals (see instructions)	<b>24b</b>	
<b>17</b> Legal and professional services	<b>17</b>		<b>25</b> Utilities	<b>25</b>	
<b>18</b> Total expenses before expenses for business use of home. Add lines 8 through 27a	<b>18</b>	0	<b>26</b> Wages (less employment credits)	<b>26</b>	
<b>29</b> Tentative profit or (loss). Subtract line 28 from line 7	<b>29</b>	92,160	<b>27a</b> Other expenses (from line 48)	<b>27a</b>	
<b>30</b> Expenses for business use of your home. Do not report these expenses elsewhere. Attach Form 8829 unless using the simplified method. See instructions. <b>Simplified method filers only:</b> 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.	<b>30</b>		<b>27b</b> Reserved for future use	<b>27b</b>	
<b>31</b> <b>Net profit or (loss).</b> Subtract line 30 from line 29. • If a profit, enter on both <b>Schedule 1 (Form 1040), line 3</b> , and on <b>Schedule SE, line 2</b> . (If you checked the box on line 1, see instructions). Estates and trusts, enter on <b>Form 1041, line 3</b> . • If a loss, you must go to line 32.	<b>31</b>	92,160			
<b>32</b> 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 <b>Schedule 1 (Form 1040), line 3</b> , and on <b>Schedule SE, line 2</b> . (If you checked the box on line 1, see the line 31 instructions.) Estates and trusts, enter on <b>Form 1041, line 3</b> . • If you checked 32b, you must attach <b>Form 6198</b> . Your loss may be limited.			<b>32a</b> <input type="checkbox"/> All investment is at risk.		
			<b>32b</b> <input type="checkbox"/> Some investment is not at risk.		

For Paperwork Reduction Act Notice, see the separate instructions.

Schedule C (Form 1040) 2021

HTA

**SCHEDULE D**  
(Form 1040)

**Capital Gains and Losses**

OMB No. 1545-0074

**2021**

Department of the Treasury  
Internal Revenue Service (99)

- ▶ Attach to Form 1040, 1040-SR, or 1040-NR.
- ▶ Go to [www.irs.gov/ScheduleD](http://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.

Attachment  
Sequence No. **12**

Name(s) shown on return  
**REZA SAFARNEJAD**

Your social security number  
[REDACTED]

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

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

See instructions for how to figure the amounts to enter on the lines below. This form may be easier to complete if you round off cents to whole dollars.	(d) Proceeds (sales price)	(e) Cost (or other basis)	(g) Adjustments to gain or loss from Form(s) 8949, Part I, line 2, column (g)	(h) Gain or (loss) Subtract column (e) from column (d) and combine the result with column (g)
<b>1a</b> 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 . . . . .				0
<b>1b</b> Totals for all transactions reported on Form(s) 8949 with <b>Box A</b> checked . . . . .	27,576	40,072	1,820	-10,676
<b>2</b> Totals for all transactions reported on Form(s) 8949 with <b>Box B</b> checked . . . . .				0
<b>3</b> Totals for all transactions reported on Form(s) 8949 with <b>Box C</b> checked . . . . .				0
<b>4</b> Short-term gain from Form 6252 and short-term gain or (loss) from Forms 4684, 6781, and 8824 . . . . .				<b>4</b>
<b>5</b> Net short-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1 . . . . .				<b>5</b>
<b>6</b> Short-term capital loss carryover. Enter the amount, if any, from line 8 of your <b>Capital Loss Carryover Worksheet</b> in the instructions . . . . .				<b>6</b> ( 67,714)
<b>7</b> <b>Net short-term capital gain or (loss)</b> . 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 . . . . .				<b>7</b> -78,390

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

See instructions for how to figure the amounts to enter on the lines below. This form may be easier to complete if you round off cents to whole dollars.	(d) Proceeds (sales price)	(e) Cost (or other basis)	(g) Adjustments to gain or loss from Form(s) 8949, Part II, line 2, column (g)	(h) Gain or (loss) Subtract column (e) from column (d) and combine the result with column (g)
<b>8a</b> 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 . . . . .				0
<b>8b</b> Totals for all transactions reported on Form(s) 8949 with <b>Box D</b> checked . . . . .				0
<b>9</b> Totals for all transactions reported on Form(s) 8949 with <b>Box E</b> checked . . . . .				0
<b>10</b> Totals for all transactions reported on Form(s) 8949 with <b>Box F</b> checked . . . . .				0
<b>11</b> 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 . . . . .				<b>11</b>
<b>12</b> Net long-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1 . . . . .				<b>12</b>
<b>13</b> Capital gain distributions. See the instructions . . . . .				<b>13</b>
<b>14</b> Long-term capital loss carryover. Enter the amount, if any, from line 13 of your <b>Capital Loss Carryover Worksheet</b> in the instructions . . . . .				<b>14</b> ( 388)
<b>15</b> <b>Net long-term capital gain or (loss)</b> . Combine lines 8a through 14 in column (h). Then, go to Part III on the back . . . . .				<b>15</b> -388

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

**Part III Summary**

<p><b>16</b> Combine lines 7 and 15 and enter the result . . . . .</p> <ul style="list-style-type: none"> <li>● If line 16 is a <b>gain</b>, enter the amount from line 16 on Form 1040, 1040-SR, or 1040-NR, line 7. Then, go to line 17 below.</li> <li>● If line 16 is a <b>loss</b>, skip lines 17 through 20 below. Then, go to line 21. Also be sure to complete line 22.</li> <li>● If line 16 is <b>zero</b>, skip lines 17 through 21 below and enter -0- on Form 1040, 1040-SR, or 1040-NR, line 7. Then, go to line 22.</li> </ul>	<b>16</b>	-78,778
<p><b>17</b> Are lines 15 and 16 <b>both</b> gains?</p> <p><input type="checkbox"/> <b>Yes.</b> Go to line 18.</p> <p><input type="checkbox"/> <b>No.</b> Skip lines 18 through 21, and go to line 22.</p>		
<p><b>18</b> If you are required to complete the <b>28% Rate Gain Worksheet</b> (see instructions), enter the amount, if any, from line 7 of that worksheet . . . . . ▶</p>	<b>18</b>	
<p><b>19</b> If you are required to complete the <b>Unrecaptured Section 1250 Gain Worksheet</b> (see instructions), enter the amount, if any, from line 18 of that worksheet . . . . . ▶</p>	<b>19</b>	
<p><b>20</b> Are lines 18 and 19 both zero or blank and are you not filing Form 4952?</p> <p><input type="checkbox"/> <b>Yes.</b> Complete the <b>Qualified Dividends and Capital Gain Tax Worksheet</b> in the instructions for Forms 1040 and 1040-SR, line 16. <b>Don't</b> complete lines 21 and 22 below.</p> <p><input type="checkbox"/> <b>No.</b> Complete the <b>Schedule D Tax Worksheet</b> in the instructions. <b>Don't</b> complete lines 21 and 22 below.</p>		
<p><b>21</b> If line 16 is a loss, enter here and on Form 1040, 1040-SR, or 1040-NR, line 7, the <b>smaller</b> of:</p> <ul style="list-style-type: none"> <li>● The loss on line 16; or</li> <li>● (\$3,000), or if married filing separately, (\$1,500) } . . . . .</li> </ul>	<b>21</b>	( 3,000)
<p><b>Note:</b> When figuring which amount is smaller, treat both amounts as positive numbers.</p> <p><b>22</b> Do you have qualified dividends on Form 1040, 1040-SR, or 1040-NR, line 3a?</p> <p><input type="checkbox"/> <b>Yes.</b> Complete the <b>Qualified Dividends and Capital Gain Tax Worksheet</b> in the instructions for Forms 1040 and 1040-SR, line 16.</p> <p><input checked="" type="checkbox"/> <b>No.</b> Complete the rest of Form 1040, 1040-SR, or 1040-NR.</p>		

Department of the Treasury  
Internal Revenue Service

- ▶ Go to [www.irs.gov/Form8949](http://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.

Attachment  
Sequence No. **12A**

Name(s) shown on return

Social security number or taxpayer identification number

REZA SAFARNEJAD

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

1	(a) Description of property (Example: 100 sh. XYZ Co.)	(b) Date acquired (Mo., day, yr.)	(c) Date sold or disposed of (Mo., day, yr.)	(d) Proceeds (sales price) (see instructions)	(e) Cost or other basis. See the Note below and see Column (e) in the separate instructions	Adjustment, if any, to gain or loss. If you enter an amount in column (g), enter a code in column (f). See the separate instructions.		(h) Gain or (loss). Subtract column (e) from column (d) and combine the result with column (g)
						(f) Code(s) from instructions	(g) Amount of adjustment	
	SECURITIES	1/1/2021	12/31/2021	27,576	40,072	W	1,820	-10,676
<b>2 Totals.</b> 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) ▶				27,576	40,072		1,820	-10,676

**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 (g) to correct the basis. See Column (g) in the separate instructions for how to figure the amount of the adjustment.

**SCHEDULE SE**  
**(Form 1040)**

**Self-Employment Tax**

OMB No. 1545-0074

**2021**

Department of the Treasury  
Internal Revenue Service (99)

▶ Go to [www.irs.gov/ScheduleSE](http://www.irs.gov/ScheduleSE) for instructions and the latest information.  
▶ Attach to Form 1040, 1040-SR, or 1040-NR.

Attachment  
Sequence No. **17**

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

Social security number of person  
with self-employment income ▶

REZA SAFARNEJAD

**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.

<b>1a</b>	Net farm profit or (loss) from Schedule F, line 34, and farm partnerships, Schedule K-1 (Form 1065), box 14, code A		<b>1a</b>	
<b>b</b>	If you received social security retirement or disability benefits, enter the amount of Conservation Reserve Program payments included on Schedule F, line 4b, or listed on Schedule K-1 (Form 1065), box 20, code AH		<b>1b</b>	( )
Skip line 2 if you use the nonfarm optional method in Part II. See instructions.				
<b>2</b>	Net profit or (loss) from Schedule C, line 31; and Schedule K-1 (Form 1065), box 14, code A (other than farming). See instructions for other income to report or if you are a minister or member of a religious order		<b>2</b>	233,284
<b>3</b>	Combine lines 1a, 1b, and 2		<b>3</b>	233,284
<b>4a</b>	If line 3 is more than zero, multiply line 3 by 92.35% (0.9235). Otherwise, enter amount from line 3. <b>Note:</b> If line 4a is less than \$400 due to Conservation Reserve Program payments on line 1b, see instructions.		<b>4a</b>	215,438
<b>b</b>	If you elect one or both of the optional methods, enter the total of lines 15 and 17 here		<b>4b</b>	0
<b>c</b>	Combine lines 4a and 4b. If less than \$400, stop; you don't owe self-employment tax. <b>Exception:</b> If less than \$400 and you had church employee income, enter -0- and continue		<b>4c</b>	215,438
<b>5a</b>	Enter your church employee income from Form W-2. See instructions for definition of church employee income	<b>5a</b>		
<b>b</b>	Multiply line 5a by 92.35% (0.9235). If less than \$100, enter -0-		<b>5b</b>	0
<b>6</b>	Add lines 4c and 5b		<b>6</b>	215,438
<b>7</b>	Maximum amount of combined wages and self-employment earnings subject to social security tax or the 6.2% portion of the 7.65% railroad retirement (tier 1) tax for 2021		<b>7</b>	142,800
<b>8a</b>	Total social security wages and tips (total of boxes 3 and 7 on Form(s) W-2) and railroad retirement (tier 1) compensation. If \$142,800 or more, skip lines 8b through 10, and go to line 11	<b>8a</b>		
<b>b</b>	Unreported tips subject to social security tax from Form 4137, line 10	<b>8b</b>		
<b>c</b>	Wages subject to social security tax from Form 8919, line 10	<b>8c</b>		
<b>d</b>	Add lines 8a, 8b, and 8c		<b>8d</b>	0
<b>9</b>	Subtract line 8d from line 7. If zero or less, enter -0- here and on line 10 and go to line 11		<b>9</b>	142,800
<b>10</b>	Multiply the smaller of line 6 or line 9 by 12.4% (0.124)		<b>10</b>	17,707
<b>11</b>	Multiply line 6 by 2.9% (0.029)		<b>11</b>	6,248
<b>12</b>	<b>Self-employment tax.</b> Add lines 10 and 11. Enter here and on Schedule 2 (Form 1040), line 4		<b>12</b>	23,955
<b>13</b>	<b>Deduction for one-half of self-employment tax.</b> Multiply line 12 by 50% (0.50). Enter here and on Schedule 1 (Form 1040), line 15	<b>13</b>		11,978

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

**Farm Optional Method.** You may use this method only if (a) your gross farm income<sup>1</sup> wasn't more than \$8,820, or (b) your net farm profits<sup>2</sup> were less than \$6,367.

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

**Nonfarm Optional Method.** You may use this method only if (a) your net nonfarm profits<sup>3</sup> were less than \$6,367 and also less than 72.189% of your gross nonfarm income,<sup>4</sup> 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.

<b>16</b>	Subtract line 15 from line 14	<b>16</b>	0
<b>17</b>	Enter the smaller of: two-thirds (2/3) of gross nonfarm income <sup>4</sup> (not less than zero) or the amount on line 16. Also, include this amount on line 4b above	<b>17</b>	

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

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

<sup>2</sup> 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.

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

Department of the Treasury  
Internal Revenue Service (99)

▶ Go to [www.irs.gov/Form6251](http://www.irs.gov/Form6251) for instructions and the latest information.

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

Attachment  
Sequence No. **32**

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

Your social security number

REZA SAFARNEJAD

**Part I Alternative Minimum Taxable Income** (See instructions for how to complete each line.)

1	Enter the amount from Form 1040 or 1040-SR, line 15, if more than zero. If Form 1040 or 1040-SR, line 15, is zero, subtract line 14 of Form 1040 or 1040-SR from line 11 of Form 1040 or 1040-SR and enter the result here. (If less than zero, enter as a negative amount.)	1	159,705
2a	If filing Schedule A (Form 1040), enter the taxes from Schedule A, line 7; otherwise, enter the amount from Form 1040 or 1040-SR, line 12a	2a	10,000
b	Tax refund from Schedule 1 (Form 1040), line 1 or line 8z	2b	( )
c	Investment interest expense (difference between regular tax and AMT)	2c	
d	Depletion (difference between regular tax and AMT)	2d	
e	Net operating loss deduction from Schedule 1 (Form 1040), line 8a. Enter as a positive amount	2e	
f	Alternative tax net operating loss deduction	2f	( )
g	Interest from specified private activity bonds exempt from the regular tax	2g	
h	Qualified small business stock, see instructions	2h	
i	Exercise of incentive stock options (excess of AMT income over regular tax income)	2i	
j	Estates and trusts (amount from Schedule K-1 (Form 1041), box 12, code A)	2j	
k	Disposition of property (difference between AMT and regular tax gain or loss)	2k	
l	Depreciation on assets placed in service after 1986 (difference between regular tax and AMT)	2l	
m	Passive activities (difference between AMT and regular tax income or loss)	2m	
n	Loss limitations (difference between AMT and regular tax income or loss)	2n	
o	Circulation costs (difference between regular tax and AMT)	2o	
p	Long-term contracts (difference between AMT and regular tax income)	2p	
q	Mining costs (difference between regular tax and AMT)	2q	
r	Research and experimental costs (difference between regular tax and AMT)	2r	
s	Income from certain installment sales before January 1, 1987	2s	( )
t	Intangible drilling costs preference	2t	
3	Other adjustments, including income-based related adjustments	3	
4	<b>Alternative minimum taxable income.</b> Combine lines 1 through 3. (If married filing separately and line 4 is more than \$752,800, see instructions.)	4	169,705

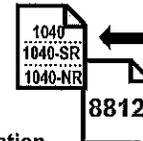
**Part II Alternative Minimum Tax (AMT)**

5	Exemption. IF your filing status is . . . AND line 4 is not over . . . THEN enter on line 5 . . . Single or head of household . . . \$ 523,600 . . . \$ 73,600 Married filing jointly or qualifying widow(er) . . . 1,047,200 . . . 114,600 Married filing separately . . . 523,600 . . . 57,300 If line 4 is over the amount shown above for your filing status, see instructions.	5	73,600
6	Subtract line 5 from line 4. If more than zero, go to line 7. If zero or less, enter -0- here and on lines 7, 9, and 11, and go to line 10.	6	96,105
7	• If you are filing Form 2555, see instructions for the amount to enter. • If you reported capital gain distributions directly on Form 1040 or 1040-SR, line 7; you reported qualified dividends on Form 1040 or 1040-SR, line 3a; or you had a gain on both lines 15 and 16 of Schedule D (Form 1040) (as refigured for the AMT, if necessary), complete Part III on the back and enter the amount from line 40 here. • All others: If line 6 is \$199,900 or less (\$99,950 or less if married filing separately), multiply line 6 by 26% (0.26). Otherwise, multiply line 6 by 28% (0.28) and subtract \$3,998 (\$1,999 if married filing separately) from the result.	7	24,987
8	Alternative minimum tax foreign tax credit (see instructions)	8	
9	Tentative minimum tax. Subtract line 8 from line 7.	9	24,987
10	Add Form 1040 or 1040-SR, line 16 (minus any tax from Form 4972), and Schedule 2 (Form 1040), line 2. Subtract from the result Schedule 3 (Form 1040), line 1 and any negative amount reported on Form 8978, line 14 (treated as a positive number). If zero or less, enter -0-. If you used Schedule J to figure your tax on Form 1040 or 1040-SR, line 16, refigure that tax without using Schedule J before completing this line. See instructions.	10	30,898
11	<b>AMT.</b> Subtract line 10 from line 9. If zero or less, enter -0-. Enter here and on Schedule 2 (Form 1040), line 1.	11	0

**SCHEDULE 8812**  
(Form 1040)

**Credits for Qualifying Children and Other Dependents**

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



OMB No. 1545-0074

**2021**

Attachment  
Sequence No. 47

Department of the Treasury  
Internal Revenue Service (99)

▶ Go to [www.irs.gov/Schedule8812](http://www.irs.gov/Schedule8812) for instructions and the latest information.

Name(s) shown on return

Your social security number

REZA SAFARNEJAD

**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	210,214
2a	Enter income from Puerto Rico that you excluded . . . . .	2a	
2b	Enter the amounts from lines 45 and 50 of your Form 2555 . . . . .	2b	0
2c	Enter the amount from line 15 of your Form 4563 . . . . .	2c	0
2d	Add lines 2a through 2c . . . . .	2d	0
3	Add lines 1 and 2d . . . . .	3	210,214
4a	Number of qualifying children under age 18 with the required social security number . . . . .	4a	0
4b	Number of children included on line 4a who were under age 6 at the end of 2021 . . . . .	4b	0
4c	Subtract line 4b from line 4a . . . . .	4c	0
5	If line 4a is more than zero, enter the amount from the <b>Line 5 Worksheet</b> ; otherwise, enter -0- . . . . .	5	0
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
<b>Caution:</b> 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. • Married filing jointly—\$400,000 • All other filing statuses—\$200,000	9	200,000
10	Subtract line 9 from line 3. • If zero or less, enter -0-. • If more than zero and not a multiple of \$1,000, enter the next multiple of \$1,000. For example, if the result is \$425, enter \$1,000; if the result is \$1,025, enter \$2,000, etc.	10	11,000
11	Multiply line 10 by 5% (0.05) . . . . .	11	550
12	Subtract line 11 from line 8. If zero or less, enter -0- . . . . .	12	0
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	0
14b	Subtract line 14a from line 12 . . . . .	14b	0
14c	If line 14a is zero, enter -0-; otherwise, enter the amount from the <b>Credit Limit Worksheet A</b> . . . . .	14c	0
14d	Enter the smaller of line 14a or line 14c . . . . .	14d	0
14e	Add lines 14b and 14d . . . . .	14e	0
14f	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 . . . . .	14f	0
<b>Caution:</b> 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.			
14g	Subtract line 14f from line 14e. If zero or less, enter -0- on lines 14g through 14i and go to Part III . . . . .	14g	0
14h	Enter the smaller of line 14d or line 14g. <b>This is your credit for other dependents. Enter this amount on line 19 of your Form 1040, 1040-SR, or 1040-NR . . . . .</b>	14h	0
14i	Subtract line 14h from line 14g. <b>This is your refundable child tax credit. Enter this amount on line 28 of your Form 1040, 1040-SR, or 1040-NR . . . . .</b>	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 <b>Credit Limit Worksheet A</b> . . . . .	15a	0
b	Enter the smaller of line 12 or line 15a . . . . .	15b	0
	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	0
d	Add lines 15b and 15c . . . . .	15d	0
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	0
	<b>Caution:</b> 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	0
g	Enter the smaller of line 15b or line 15f. <b>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</b> . . . . .	15g	0
h	Subtract line 15g from line 15f. <b>This is your additional child tax credit. Enter this amount on line 28 of your Form 1040, 1040-SR, or 1040-NR</b> . . . . .	15h	0

**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	0
b	Number of qualifying children under 18 with the required social security number: <u>0</u> x \$1,400. Enter the result. If zero, skip Parts II-A and II-B and enter -0- on line 27 . . . . .	16b	0
	<b>TIP:</b> 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 <b>smaller</b> of line 16a or line 16b . . . . .	17	0
18a	Earned income (see instructions) . . . . .	18a	0
b	Nontaxable combat pay (see instructions) . . . . .	18b	0
19	Is the amount on line 18a more than \$2,500? <input type="checkbox"/> <b>No.</b> Leave line 19 blank and enter -0- on line 20. <input type="checkbox"/> <b>Yes.</b> Subtract \$2,500 from the amount on line 18a. Enter the result . . . . .	19	0
20	Multiply the amount on line 19 by 15% (0.15) and enter the result . . . . .	20	0
	<b>Next.</b> On line 16b, is the amount \$4,200 or more? <input type="checkbox"/> <b>No.</b> If line 20 is zero, enter -0- on line 15c. Otherwise, skip Part II-B and enter the <b>smaller</b> of line 17 or line 20 on line 27. <input type="checkbox"/> <b>Yes.</b> 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	0
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	0
23	Add lines 21 and 22 . . . . .	23	0
24	<b>1040 and</b> <b>1040-SR filers:</b> Enter the total of the amounts from Form 1040 or 1040-SR, line 27a, and Schedule 3 (Form 1040), line 11. <b>1040-NR filers:</b> Enter the amount from Schedule 3 (Form 1040), line 11. }	24	0
25	Subtract line 24 from line 23. If zero or less, enter -0- . . . . .	25	0
26	Enter the <b>larger</b> of line 20 or line 25 . . . . .	26	0
	<b>Next,</b> enter the <b>smaller</b> of line 17 or line 26 on line 27.		

**Part II-C Additional Child Tax Credit**

27	Enter this amount on line 15c . . . . .	27	0
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**Part III Additional Tax** (use only if line 14g or line 15f, whichever applies, is zero)

<b>28a</b>	Enter the amount from line 14f or line 15e, whichever applies . . . . .	<b>28a</b>	0
<b>b</b>	Enter the amount from line 14e or line 15d, whichever applies . . . . .	<b>28b</b>	0
<b>29</b>	Excess advance child tax credit payments. Subtract line 28b from line 28a. If zero, stop; you do not owe the additional tax . . . . .	<b>29</b>	0
<b>30</b>	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 . . . . . <b>Caution:</b> 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.	<b>30</b>	
<b>31</b>	Enter the smaller of line 4a or line 30 . . . . .	<b>31</b>	0
<b>32</b>	Subtract line 31 from line 30. If zero, skip to line 40 and enter the amount from line 29; otherwise, continue to line 33 . . . . .	<b>32</b>	0
<b>33</b>	Enter the amount shown below for your filing status. <ul style="list-style-type: none"> <li>• Married filing jointly or Qualifying widow(er)—\$60,000</li> <li>• Head of household—\$50,000</li> <li>• All other filing statuses—\$40,000</li> </ul>	<b>33</b>	0
<b>34</b>	Subtract line 33 from line 3. If zero or less, enter -0- . . . . .	<b>34</b>	0
<b>35</b>	Enter the amount from line 33 . . . . .	<b>35</b>	0
<b>36</b>	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 . . . . .	<b>36</b>	0.0000
<b>37</b>	Multiply line 32 by \$2,000 . . . . .	<b>37</b>	0
<b>38</b>	Multiply line 37 by line 36 . . . . .	<b>38</b>	0
<b>39</b>	Subtract line 38 from line 37 . . . . .	<b>39</b>	0
<b>40</b>	Subtract line 39 from line 29. If zero or less, enter -0-. <b>This is your additional tax. If more than zero, enter this amount on Schedule 2 (Form 1040), line 19 . . . . .</b>	<b>40</b>	0

**Qualified Business Income Deduction**

**2021**

Department of the Treasury  
Internal Revenue Service

▶ Attach to your tax return.

▶ Go to [www.irs.gov/Form8995A](http://www.irs.gov/Form8995A) for instructions and the latest information.

Attachment  
Sequence No. **55A**

Name(s) shown on return

Your taxpayer identification number

REZA SAFARNEJAD

**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 above \$164,900 (\$164,925 if married filing separately; \$329,800 if married filing jointly), or you're a patron of an agricultural or horticultural cooperative.

**Part I Trade, Business, or Aggregation Information**

Complete Schedules A, B, and/or C (Form 8995-A), as applicable, before starting Part I. Attach additional worksheets when needed. See instructions.

1	(a) Trade, business, or aggregation name	(b) Check if specified service	(c) Check if aggregation	(d) Taxpayer identification number	(e) Check if patron
A	2ND LOGIC LLC	<input checked="" type="checkbox"/>	<input type="checkbox"/>	[REDACTED]	<input type="checkbox"/>
B	Sch C: 02	<input checked="" type="checkbox"/>	<input type="checkbox"/>	[REDACTED]	<input type="checkbox"/>
C		<input type="checkbox"/>	<input type="checkbox"/>		<input type="checkbox"/>

**Part II Determine Your Adjusted Qualified Business Income**

	A	B	C
2 Qualified business income from the trade, business, or aggregation. See instructions . . . . .	91,921	60,028	
3 Multiply line 2 by 20% (0.20). If your taxable income is \$164,900 or less (\$164,925 if married filing separately; \$329,800 if married filing jointly), skip lines 4 through 12 and enter the amount from line 3 on line 13 . . . . .	18,384	12,006	
4 Allocable share of W-2 wages from the trade, business, or aggregation . . . . .	0	0	
5 Multiply line 4 by 50% (0.50) . . . . .	0	0	
6 Multiply line 4 by 25% (0.25) . . . . .	0	0	
7 Allocable share of the unadjusted basis immediately after acquisition (UBIA) of all qualified property . . . . .	0	0	
8 Multiply line 7 by 2.5% (0.025) . . . . .	0	0	
9 Add lines 6 and 8 . . . . .	0	0	
10 Enter the greater of line 5 or line 9 . . . . .	0	0	
11 W-2 wage and UBIA of qualified property limitation. Enter the smaller of line 3 or line 10 . . . . .	0	0	
12 Phased-in reduction. Enter the amount from line 26, if any . . . . .	12,622	8,243	
13 Qualified business income deduction before patron reduction. Enter the greater of line 11 or line 12 . . . . .	12,622	8,243	
14 Patron reduction. Enter the amount from Schedule D (Form 8995-A), line 6, if any. See instructions . . . . .	0	0	
15 Qualified business income component. Subtract line 14 from line 13 . . . . .	12,622	8,243	
16 Total qualified business income component. Add all amounts reported on line 15 . . . . . ▶	20,865		

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

**Part III Phased-in Reduction**

Complete Part III only if your taxable income is more than \$164,900 but not \$214,900 (\$164,925 and \$214,925 if married filing separately; \$329,800 and \$429,800 if married filing jointly) and line 10 is less than line 3. Otherwise, skip Part III.

		A	B	C
17	Enter the amounts from line 3 . . . . .	17 18,384	12,006	
18	Enter the amounts from line 10 . . . . .	18 0	0	
19	Subtract line 18 from line 17 . . . . .	19 18,384	12,006	
20	Taxable income before qualified business income deduction . . . . .	20 180,570		
21	Threshold. Enter \$164,900 (\$164,925 if married filing separately; \$329,800 if married filing jointly) . . . . .	21 164,900		
22	Subtract line 21 from line 20 . . . . .	22 15,670		
23	Phase-in range. Enter \$50,000 (\$100,000 if married filing jointly) . . . . .	23 50,000		
24	Phase-in percentage. Divide line 22 by line 23 . . . . .	24 31.34%		
25	Total phase-in reduction. Multiply line 19 by line 24 . . . . .	25 5,762	3,763	
26	Qualified business income after phase-in reduction. Subtract line 25 from line 17. Enter this amount here and on line 12, for the corresponding trade or business . . . . .	26 12,622	8,243	

**Part IV Determine Your Qualified Business Income Deduction**

27	Total qualified business income component from all qualified trades, businesses, or aggregations. Enter the amount from line 16 . . . . .	27 20,865		
28	Qualified REIT dividends and publicly traded partnership (PTP) income or (loss). See instructions . . . . .	28 0		
29	Qualified REIT dividends and PTP (loss) carryforward from prior years . . . . .	29 ( 0 )		
30	Total qualified REIT dividends and PTP income. Combine lines 28 and 29. If less than zero, enter -0- . . . . .	30 0		
31	REIT and PTP component. Multiply line 30 by 20% (0.20) . . . . .	31 0		
32	Qualified business income deduction before the income limitation. Add lines 27 and 31 . . . . . ▶	32	20,865	
33	Taxable income before qualified business income deduction . . . . .	33 180,570		
34	Net capital gain. See instructions . . . . .	34 0		
35	Subtract line 34 from line 33. If zero or less, enter -0- . . . . .	35	180,570	
36	Income limitation. Multiply line 35 by 20% (0.20) . . . . .	36	36,114	
37	Qualified business income deduction before the domestic production activities deduction (DPAD) under section 199A(g). Enter the smaller of line 32 or line 36 . . . . . ▶	37	20,865	
38	DPAD under section 199A(g) allocated from an agricultural or horticultural cooperative. Don't enter more than line 33 minus line 37 . . . . .	38		
39	Total qualified business income deduction. Add lines 37 and 38 . . . . . ▶	39	20,865	
40	Total qualified REIT dividends and PTP (loss) carryforward. Combine lines 28 and 29. If zero or greater, enter -0- . . . . .	40 ( 0 )		

**SCHEDULE A  
(Form 8995-A)**

**Specified Service Trades or Businesses**

OMB No. 1545-2294

**2021**

Department of the Treasury  
Internal Revenue Service

▶ Attach to Form 8995-A.

▶ Go to [www.irs.gov/Form8995A](http://www.irs.gov/Form8995A) for instructions and the latest information.

Attachment  
Sequence No. **55B**

Name(s) shown on return

Your taxpayer identification number

REZA SAFARNEJAD

Complete Schedule A only if your trade or business is a specified service trade or business (see instructions) and your taxable income is more than \$164,900 but not \$214,900 (\$164,925 and \$214,925 if married filing separately; \$329,800 and \$429,800 if married filing jointly). If your taxable income isn't more than \$164,900 (\$164,925 if married filing separately; \$329,800 if married filing jointly) and you're not a patron of an agricultural or horticultural cooperative, don't file this form; instead, file Form 8995, Qualified Business Income Deduction Simplified Computation. Otherwise, complete Schedule D (Form 8995-A) before beginning Schedule A. If your taxable income is more than \$214,900 (\$214,925 if married filing separately; \$429,800 if married filing jointly), your specified service trade or business doesn't qualify for the deduction. If you have more than three trades or businesses, attach as many Schedules A as needed. See instructions.

**Part I Other Than Publicly Traded Partnerships (PTP)**

See instructions before completing Parts I and II.

		A	B	C
1a	Trade or business name . . . . .	2ND LOGIC LLC	Sch C: 02	
1b	Taxpayer identification number . . . . .			
2	Qualified business income or (loss) from the trade or business . . . . .	133,878	87,428	
3	Allocable share of W-2 wages from the trade or business . . . . .	0	0	
4	Allocable share of the unadjusted basis immediately after acquisition (UBIA) of all qualified property . . . . .	0	0	
5	Taxable income before qualified business income deduction . . . . .	180,570		
6	Threshold. Enter \$164,900 (\$164,925 if married filing separately; \$329,800 if married filing jointly) . . . . .	164,900		
7	Subtract line 6 from line 5 . . . . .	15,670		
8	Phase-in range. Enter \$50,000 (\$100,000 if married filing jointly) . . . . .	50,000		
9	Divide line 7 by line 8 . . . . .	31.34%		
10	Applicable percentage. Subtract line 9 from 100% . . . . .	68.66%		
11	Applicable percentage of qualified business income or (loss). Multiply line 2 by line 10. Enter this amount on Schedule C (Form 8995-A) or on Form 8995-A, line 2, for the corresponding trade or business, as appropriate . . . . .	91,921	60,028	
12	Applicable percentage of W-2 wages. Multiply line 3 by line 10. Enter this amount on Form 8995-A, line 4, for the corresponding trade or business, as appropriate . . . . .	0	0	
13	Applicable percentage of the UBIA of qualified property. Multiply line 4 by line 10. Enter this amount on Form 8995-A, line 7, for the corresponding trade or business, as appropriate . . . . .	0	0	

**Part II Publicly Traded Partnership**

		A	B	C
14	Trade or business name . . . . .			
15	Taxpayer identification number . . . . .			
16	Qualified PTP income or (loss) . . . . .			
17	Total PTP specified service trade or business (SSTB) income or (loss). Combine all amounts on line 16 . . . . .			0
18	Taxable income before qualified business income deduction . . . . .			0
19	Threshold. Enter \$164,900 (\$164,925 if married filing separately; \$329,800 if married filing jointly) . . . . .			0
20	Subtract line 19 from line 18 . . . . .			0
21	Phase-in range. Enter \$50,000 (\$100,000 if married filing jointly) . . . . .			0
22	Divide line 20 by line 21 . . . . .			%
23	Applicable percentage. Subtract line 22 from 100% . . . . .			%
24	Applicable percentage of qualified PTP income or (loss). Multiply line 17 by line 23. Include this amount on Form 8995-A, line 28 . . . . .			0

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

# Additional Medicare Tax

2021

Department of the Treasury  
Internal Revenue Service

- ▶ If any line does not apply to you, leave it blank. See separate instructions.
- ▶ Attach to Form 1040, 1040-SR, 1040-NR, 1040-PR, or 1040-SS.
- ▶ Go to [www.irs.gov/Form8959](http://www.irs.gov/Form8959) for instructions and the latest information

Attachment  
Sequence No. **71**

Name(s) shown on return

REZA SAFARNEJAD

Your social security number

### Part I Additional Medicare Tax on Medicare Wages

1 Medicare wages and tips from Form W-2, box 5. If you have more than one Form W-2, enter the total of the amounts from box 5.	1			
2 Unreported tips from Form 4137, line 6.	2			
3 Wages from Form 8919, line 6.	3			
4 Add lines 1 through 3.	4		0	
5 Enter the following amount for your filing status:				
Married filing jointly. . . . . \$250,000				
Married filing separately. . . . . \$125,000				
Single, Head of household, or Qualifying widow(er) . . . . . \$200,000	5			
6 Subtract line 5 from line 4. If zero or less, enter -0-				0
7 Additional Medicare Tax on Medicare wages. Multiply line 6 by 0.9% (0.009). Enter here and go to Part II.				0

### Part II Additional Medicare Tax on Self-Employment Income

8 Self-employment income from Schedule SE (Form 1040), Part I, line 6. If you had a loss, enter -0- (Form 1040-PR or 1040-SS filers, see instructions).	8	215,438		
9 Enter the following amount for your filing status:				
Married filing jointly. . . . . \$250,000				
Married filing separately. . . . . \$125,000				
Single, Head of household, or Qualifying widow(er) . . . . . \$200,000	9	200,000		
10 Enter the amount from line 4.	10			
11 Subtract line 10 from line 9. If zero or less, enter -0-	11	200,000		
12 Subtract line 11 from line 8. If zero or less, enter -0-				15,438
13 Additional Medicare Tax on self-employment income. Multiply line 12 by 0.9% (0.009). Enter here and go to Part III.				139

### Part III Additional Medicare Tax on Railroad Retirement Tax Act (RRTA) Compensation

14 Railroad retirement (RRTA) compensation and tips from Form(s) W-2, box 14 (see instructions).	14			
15 Enter the following amount for your filing status:				
Married filing jointly. . . . . \$250,000				
Married filing separately. . . . . \$125,000				
Single, Head of household, or Qualifying widow(er) . . . . . \$200,000	15			
16 Subtract line 15 from line 14. If zero or less, enter -0-				0
17 Additional Medicare Tax on railroad retirement (RRTA) compensation. Multiply line 16 by 0.9% (0.009). Enter here and go to Part IV.				0

### Part IV Total Additional Medicare Tax

18 Add lines 7, 13, and 17. Also include this amount on Schedule 2 (Form 1040), line 11 (Form 1040-PR or 1040-SS filers, see instructions), and go to Part V.	18			139
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### Part V Withholding Reconciliation

19 Medicare tax withheld from Form W-2, box 6. If you have more than one Form W-2, enter the total of the amounts from box 6.	19			
20 Enter the amount from line 1.	20			
21 Multiply line 20 by 1.45% (0.0145). This is your regular Medicare tax withholding on Medicare wages.	21		0	
22 Subtract line 21 from line 19. If zero or less, enter -0-. This is your Additional Medicare Tax withholding on Medicare wages.				0
23 Additional Medicare Tax withholding on railroad retirement (RRTA) compensation from Form W-2, box 14 (see instructions).				
24 <b>Total Additional Medicare Tax withholding.</b> Add lines 22 and 23. Also include this amount with federal income tax withholding on Form 1040, 1040-SR, or 1040-NR, line 25c (Form 1040-PR or 1040-SS filers, see instructions).				0

# Net Investment Income Tax— Individuals, Estates, and Trusts

Department of the Treasury  
Internal Revenue Service (99)

▶ Attach to your tax return.

▶ Go to [www.irs.gov/Form8960](http://www.irs.gov/Form8960) for instructions and the latest information.

Attachment  
Sequence No. **72**

Name(s) shown on your tax return

REZA SAFARNEJAD

Your social security number or EIN

### Part I Investment Income

- Section 6013(g) election (see instructions)
- Section 6013(h) election (see instructions)
- Regulations section 1.1411-10(g) election (see instructions)

1	Taxable interest (see instructions) . . . . .		1	158
2	Ordinary dividends (see instructions) . . . . .		2	
3	Annuities (see instructions) . . . . .		3	
4a	Rental real estate, royalties, partnerships, S corporations, trusts, etc. (see instructions) . . . . .	4a		
b	Adjustment for net income or loss derived in the ordinary course of a non-section 1411 trade or business (see instructions) . . . . .	4b		
c	Combine lines 4a and 4b . . . . .		4c	
5a	Net gain or loss from disposition of property (see instructions) . . . . .	5a	-3,000	
b	Net gain or loss from disposition of property that is not subject to net investment income tax (see instructions) . . . . .	5b		
c	Adjustment from disposition of partnership interest or S corporation stock (see instructions) . . . . .	5c		
d	Combine lines 5a through 5c . . . . .		5d	-3,000
6	Adjustments to investment income for certain CFCs and PFICs (see instructions) . . . . .		6	
7	Other modifications to investment income (see instructions) . . . . .		7	
8	Total investment income. Combine lines 1, 2, 3, 4c, 5d, 6, and 7 . . . . .		8	-2,842

### Part II Investment Expenses Allocable to Investment Income and Modifications

9a	Investment interest expenses (see instructions) . . . . .	9a		
b	State, local, and foreign income tax (see instructions) . . . . .	9b		
c	Miscellaneous investment expenses (see instructions) . . . . .	9c		
d	Add lines 9a, 9b, and 9c . . . . .		9d	0
10	Additional modifications (see instructions) . . . . .		10	
11	Total deductions and modifications. Add lines 9d and 10 . . . . .		11	0

### Part III Tax Computation

12	Net investment income. Subtract Part II, line 11, from Part I, line 8. Individuals, complete lines 13–17. Estates and trusts, complete lines 18a–21. If zero or less, enter -0- . . . . .		12	0
<b>Individuals:</b>				
13	Modified adjusted gross income (see instructions) . . . . .	13	210,214	
14	Threshold based on filing status (see instructions) . . . . .	14	200,000	
15	Subtract line 14 from line 13. If zero or less, enter -0- . . . . .	15	10,214	
16	Enter the smaller of line 12 or line 15 . . . . .			0
17	Net investment income tax for individuals. Multiply line 16 by 3.8% (0.038). Enter here and include on your tax return (see instructions) . . . . .			0
<b>Estates and Trusts:</b>				
18a	Net investment income (line 12 above) . . . . .	18a		
b	Deductions for distributions of net investment income and deductions under section 642(c) (see instructions) . . . . .	18b		
c	Undistributed net investment income. Subtract line 18b from line 18a (see instructions). If zero or less, enter -0- . . . . .	18c	0	
19a	Adjusted gross income (see instructions) . . . . .	19a		
b	Highest tax bracket for estates and trusts for the year (see instructions) . . . . .	19b		
c	Subtract line 19b from line 19a. If zero or less, enter -0- . . . . .	19c	0	
20	Enter the smaller of line 18c or line 19c . . . . .			0
21	Net investment income tax for estates and trusts. Multiply line 20 by 3.8% (0.038). Enter here and include on your tax return (see instructions) . . . . .			0

### 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*

- ▶ 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](http://www.irs.gov/Form8867) for instructions and the latest information.

Taxpayer name(s) shown on return

REZA SAFARNEJAD

Enter preparer's name and PTIN

Vahab Aghai

Taxpayer identification number

#### 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 the applicable tax year provided by the taxpayer or reasonably obtained by you? (See instructions if relying on prior year earned income.) . . . . .	<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, 1040-SS, or Schedule 8812 (Form 1040) 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 type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
3 Did you satisfy the knowledge requirement? To meet the knowledge requirement, you must do both of the following. • 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 question 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) . . . . .	<input checked="" type="checkbox"/>	<input type="checkbox"/>	
List those documents provided by the taxpayer, if any, that you relied on: <u>HEALTH INSURANCE</u>			
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 type="checkbox"/>	<input type="checkbox"/>	<input checked="" 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 checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

**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 type="checkbox"/>	<input type="checkbox"/>	
11 Did you explain to the taxpayer that he/she may not claim the CTC/ACTC if the child has not lived with the taxpayer 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 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 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 checked="" 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 penalty for each failure to comply related to a claim of an applicable credit or HOH filing status (see instructions for more information).

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

**Line 19 (2210) - Penalty Calculation**

	Estimated Tax Payments	Due Date	Required Pymt	Amount Paid	Balance Due	# of Days	Penalty
1	First quarter estimated payments	4/15/2021	12,373		12,373		
	9/13/2021 payment			12,373		151	154
	<b>Total First Quarter Amounts</b>			12,373			154
2	Second quarter estimated payments	6/15/2021	12,373		12,373		
	9/13/2021 payment			12,373		90	92
	<b>Total Second Quarter Amounts</b>			12,373			92
3	Third quarter estimated payments	9/15/2021	12,373		12,373		
	9/13/2021 payment			254	12,119	0	0
	1/6/2022 payment			12,119		113	113
	<b>Total Third Quarter Amounts</b>			12,373			113
4	Fourth quarter estimated payments	1/18/2022	12,374		12,374		
	1/6/2022 payment			2,881	9,493	0	0
	Penalty on remaining balance				9,493	87	56
	<b>Total Fourth Quarter Amounts</b>			2,881			56
5	<b>Total Penalty</b>						<b>415</b>

<u>Interest Rate Period:</u>	<u>Interest Rate:</u>	<u>Interest Rate Period:</u>	<u>Interest Rate:</u>	<u>Interest Rate Period:</u>	<u>Interest Rate:</u>
4/15/2021 to 7/1/2021	3%	12/31/2021 to 4/1/2022	3%	9/30/2022 to 1/1/2023	0%
6/30/2021 to 10/1/2021	3%	3/31/2022 to 7/1/2022	0%	12/31/2022 to 2/16/2023	0%
9/30/2021 to 1/1/2022	3%	6/30/2022 to 10/1/2022	0%		