FEDERALLY DECLARED DISASTER

Form **1040** Department of the Treasury—Internal Revenue Service (99) **U.S. Individual Income Tax Return** **2021** OMB No. 1545-0074 IRS Use Only—Do not write or staple in this space.

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

Your first name and middle initial	Last name	Your social security number
Nancy D	Young	[redacted]
If joint return, spouse's first name and middle initial	Last name	Spouse's social security number
James B	Young SR	[redacted]

Home address (number and street). If you have a P.O. box, see instructions. [redacted] Apt. no.

City, town, or post office. If you have a foreign address, also complete spaces below. [redacted] State [redacted] ZIP code [redacted]

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

Presidential Election Campaign Check here if you, or your spouse if filing jointly, want $3 to go to this fund. Checking a box below will not change your tax or refund. ☐ You ☐ Spouse

At any time during 2021, did you receive, sell, 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
☐ 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):

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

Attach Sch. B if required.

1	Wages, salaries, tips, etc. Attach Form(s) W-2				1	13,232
2a	Tax-exempt interest	2a	0	b Taxable interest	2b	44
3a	Qualified dividends	3a	63	b Ordinary dividends	3b	63
4a	IRA distributions	4a		b Taxable amount	4b	0
5a	Pensions and annuities	5a	2,955	b Taxable amount	5b	0
6a	Social security benefits	6a	12,330	b Taxable amount	6b	475
7	Capital gain or (loss). Attach Schedule D if required. If not required, check here ▶ ☐				7	0
8	Other income from Schedule 1, line 10				8	13,446
9	Add lines 1, 2b, 3b, 4b, 5b, 6b, 7, and 8. This is your **total income** ▶				9	27,260
10	Adjustments to income from Schedule 1, line 26				10	0
11	Subtract line 10 from line 9. This is your **adjusted gross income** ▶				11	27,260
12a	**Standard deduction or itemized deductions** (from Schedule A)	12a	26,450			
b	Charitable contributions if you take the standard deduction (see instructions)	12b	600			
c	Add lines 12a and 12b				12c	27,050
13	Qualified business income deduction from Form 8995 or Form 8995-A				13	0
14	Add lines 12c and 13				14	27,050
15	**Taxable income.** Subtract line 14 from line 11. If zero or less, enter -0-				15	210

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

	16	Tax (see instructions). Check if any from Form(s): 1 ☐ 8814 2 ☐ 4972 3 ☐		16	14
	17	Amount from Schedule 2, line 3		17	0
	18	Add lines 16 and 17		18	14
	19	Nonrefundable child tax credit or credit for other dependents from Schedule 8812		19	
	20	Amount from Schedule 3, line 8		20	0
	21	Add lines 19 and 20		21	0
	22	Subtract line 21 from line 18. If zero or less, enter -0-		22	14
	23	Other taxes, including self-employment tax, from Schedule 2, line 21		23	0
	24	Add lines 22 and 23. This is your **total tax** ▶		24	14
	25	Federal income tax withheld from:			
	a	Form(s) W-2	25a 0		
	b	Form(s) 1099	25b 0		
	c	Other forms (see instructions)	25c 0		
	d	Add lines 25a through 25c		25d	0
If you have a qualifying child, attach Sch. EIC.	26	2021 estimated tax payments and amount applied from 2020 return		26	0
	27a	Earned income credit (EIC)	27a 16		
		Check here if you were born after January 1, 1998, and before January 2, 2004, and you satisfy all the other requirements for taxpayers who are at least age 18, to claim the EIC. See instructions ▶ ☐			
	b	Nontaxable combat pay election	27b		
	c	Prior year (2019) earned income	27c		
	28	Refundable child tax credit or additional child tax credit from Schedule 8812	28		
	29	American opportunity credit from Form 8863, line 8	29 0		
	30	Recovery rebate credit. See instructions	30 0		
	31	Amount from Schedule 3, line 15	31 0		
	32	Add lines 27a and 28 through 31. These are your **total other payments and refundable credits** ▶		32	16
	33	Add lines 25d, 26, and 32. These are your **total payments** ▶		33	16
Refund	34	If line 33 is more than line 24, subtract line 24 from line 33. This is the amount you **overpaid**		34	2
	35a	Amount of line 34 you want **refunded to you.** If Form 8888 is attached, check here ▶ ☐		35a	2
Direct deposit? See instructions.	▶ b	Routing number [redacted] ▶ c Type: ☒ Checking ☐ Savings			
	▶ d	Account number [redacted]			
	36	Amount of line 34 you want **applied to your 2022 estimated tax** ▶	36 0		
Amount You Owe	37	**Amount you owe.** Subtract line 33 from line 24. For details on how to pay, see instructions ▶		37	
	38	Estimated tax penalty (see instructions) ▶	38		

Third Party Designee

Do you want to allow another person to discuss this return with the IRS? See instructions ▶ ☐ **Yes.** Complete below. ☒ **No**

Designee's name ▶ | Phone no. ▶ | Personal identification number (PIN) ▶

Sign Here

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

Joint return? See instructions. Keep a copy for your records.

Your signature [signature]	Date 4/9/2022	Your occupation Public Servant	If the IRS sent you an Identity Protection PIN, enter it here (see inst.) ▶
Spouse's signature. If a joint return, **both** must sign. [signature]	Date 4-9-22	Spouse's occupation Publisher/Pastor	If the IRS sent your spouse an Identity Protection PIN, enter it here (see inst.) ▶
Phone no. [redacted]	Email address [redacted]		

Paid Preparer Use Only

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

SCHEDULE 1
(Form 1040)

Department of the Treasury
Internal Revenue Service

Additional Income and Adjustments to Income

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

OMB No. 1545-0074

2021

Attachment Sequence No. **01**

Name(s) shown on Form 1040, 1040-SR, or 1040-NR: Nancy D Young

Your social security number: [redacted]

Part I Additional Income

1	Taxable refunds, credits, or offsets of state and local income taxes		1	0
2a	Alimony received		2a	
b	Date of original divorce or separation agreement (see instructions)▶			
3	Business income or (loss). Attach Schedule C		3	0
4	Other gains or (losses). Attach Form 4797		4	
5	Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E		5	0
6	Farm income or (loss). Attach Schedule F		6	0
7	Unemployment compensation		7	13,446
8	Other income:			
a	Net operating loss	8a (0)		
b	Gambling income	8b 0		
c	Cancellation of debt	8c		
d	Foreign earned income exclusion from Form 2555	8d (0)		
e	Taxable Health Savings Account distribution	8e 0		
f	Alaska Permanent Fund dividends	8f		
g	Jury duty pay	8g		
h	Prizes and awards	8h 0		
i	Activity not engaged in for profit income	8i		
j	Stock options	8j		
k	Income from the rental of personal property if you engaged in the rental for profit but were not in the business of renting such property	8k 0		
l	Olympic and Paralympic medals and USOC prize money (see instructions)	8l		
m	Section 951(a) inclusion (see instructions)	8m		
n	Section 951A(a) inclusion (see instructions)	8n		
o	Section 461(l) excess business loss adjustment	8o		
p	Taxable distributions from an ABLE account (see instructions)	8p 0		
z	Other income. List type and amount ▶ _____	8z 0		
9	Total other income. Add lines 8a through 8z		9	0
10	Combine lines 1 through 7 and 9. Enter here and on Form 1040, 1040-SR, or 1040-NR, line 8		10	13,446

Part II Adjustments to Income

11	Educator expenses		11	0
12	Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106		12	0
13	Health savings account deduction. Attach Form 8889		13	0
14	Moving expenses for members of the Armed Forces. Attach Form 3903		14	0
15	Deductible part of self-employment tax. Attach Schedule SE		15	0
16	Self-employed SEP, SIMPLE, and qualified plans		16	0
17	Self-employed health insurance deduction		17	
18	Penalty on early withdrawal of savings		18	0
19a	Alimony paid		19a	
b	Recipient's SSN ▶			
c	Date of original divorce or separation agreement (see instructions) ▶			
20	IRA deduction		20	0
21	Student loan interest deduction		21	
22	Reserved for future use		22	
23	Archer MSA deduction		23	0
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	0	
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	0	
k	Excess deductions of section 67(e) expenses from Schedule K-1 (Form 1041)	24k	0	
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 **adjustments to income.** Enter here and on Form 1040 or 1040-SR, line 10, or Form 1040-NR, line 10a		26	0

SCHEDULE C (Form 1040)

Department of the Treasury
Internal Revenue Service (99)

Profit or Loss From Business
(Sole Proprietorship)

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

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

OMB No. 1545-0074

2021

Attachment Sequence No. **09**

Name of proprietor	Social security number (SSN)
James B Young SR	[redacted]

A	Principal business or profession, including product or service (see instructions) Book Publishing and Design	B Enter code from instructions ▶ 541400
C	Business name. If no separate business name, leave blank. His Image/JBY Design	D Employer ID number (EIN) (see instr.)
E	Business address (including suite or room no.) ▶ [redacted] City, town or post office, state, and ZIP code [redacted]	

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

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

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

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

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

Part I Income

1	Gross receipts or sales. See instructions for line 1 and check the box if this income was reported to you on Form W-2 and the "Statutory employee" box on that form was checked . . . . . ▶ [ ]	1	19,615
2	Returns and allowances	2	875
3	Subtract line 2 from line 1	3	18,740
4	Cost of goods sold (from line 42)	4	0
5	**Gross profit.** Subtract line 4 from line 3	5	18,740
6	Other income, including federal and state gasoline or fuel tax credit or refund (see instructions)	6	0
7	**Gross income.** Add lines 5 and 6 . . . . . ▶	7	18,740

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

8	Advertising	8	495	18	Office expense (see instructions)	18	890
9	Car and truck expenses (see instructions)	9	5,154	19	Pension and profit-sharing plans .	19	
10	Commissions and fees . .	10	595	20	Rent or lease (see instructions):		
11	Contract labor (see instructions)	11	585	a	Vehicles, machinery, and equipment	20a	712
12	Depletion	12		b	Other business property	20b	2,300
13	Depreciation and section 179 expense deduction (not included in Part III) (see instructions)	13	688	21	Repairs and maintenance	21	
				22	Supplies (not included in Part III) .	22	689
				23	Taxes and licenses	23	
14	Employee benefit programs (other than on line 19) . . .	14		24	Travel and meals:		
15	Insurance (other than health)	15		a	Travel	24a	1,458
16	Interest (see instructions):			b	Deductible meals (see instructions)	24b	341
a	Mortgage (paid to banks, etc.)	16a		25	Utilities	25	
b	Other	16b		26	Wages (less employment credits)	26	
17	Legal and professional services .	17	495	27a	Other expenses (from line 48) . .	27a	3,703
				b	**Reserved for future use**	27b	

28	**Total expenses** before expenses for business use of home. Add lines 8 through 27a . . . . . ▶	28	18,105
29	Tentative profit or (loss). Subtract line 28 from line 7	29	635
30	Expenses for business use of your home. Do not report these expenses elsewhere. Attach Form 8829 unless using the simplified method. See instructions. **Simplified method filers only:** Enter the total square footage of: (a) your home: 1,600 and (b) the part of your home used for business: 350. Use the Simplified Method Worksheet in the instructions to figure the amount to enter on line 30	30	635
31	**Net profit or (loss).** Subtract line 30 from line 29. • If a profit, enter on both **Schedule 1 (Form 1040), line 3,** and on **Schedule SE, line 2.** (If you checked the box on line 1, see instructions). Estates and trusts, enter on **Form 1041, line 3.** • If a loss, you **must** go to line 32.	31	0
32	If you have a loss, check the box that describes your investment in this activity. See instructions. • If you checked 32a, enter the loss on both **Schedule 1 (Form 1040), line 3,** and on **Schedule SE, line 2.** (If you checked the box on line 1, see the line 31 instructions.) Estates and trusts, enter on **Form 1041, line 3.** • If you checked 32b, you **must** attach **Form 6198.** Your loss may be limited.	32a [X] All investment is at risk. 32b [ ] Some investment is not at risk.	

Part III Cost of Goods Sold (see instructions)

33 Method(s) used to value closing inventory: a ☐ 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) ▶ 01/01/20

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 8,590 b Commuting (see instructions) 0 c Other 300

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.

Internet Fees	936
Cell phone	1,500
Bank Fees	180
Shippimg	887
Subscriptions	200

48 **Total other expenses.** Enter here and on line 27a . . . 48 3,703

Copy B - To Be Filed With Employee's FEDERAL Tax Return

OMB No. 1545-0008

a Employee's soc. sec. no.	1 Wages, tips, other comp.	2 Federal income tax withheld
[redacted]	12431.66	0.00
b Employer ID number (EIN)	3 Social security wages	4 Social security tax withheld
94-6000442	12431.66	770.66
	5 Medicare wages and tips	6 Medicare tax withheld
	12431.66	180.18

c Employer's name, address, and ZIP code

CITY OF TRACY
333 CIVIC CENTER PLAZA
TRACY, CA 95376

d Control number
10483

e Employee's name, address, and ZIP code — Suff.

NANCY D YOUNG
[redacted]

7 Social security tips	8 Allocated tips	9
0.00	0.00	
10 Dependent care benefits	11 Nonqualified plans	12a See instructions for box 12
0.00	0.00	DD 25615.20
13 Statutory employee ☐	14 Other	12b
Retirement plan ☐	CASDI - 0.00	12c
Third-party sick pay ☐		12d
15 State Employer's state ID number	16 State wages, tips, etc.	17 State income tax
CA 93204295	12431.66	0.00
18 Local wages, tips, etc.	19 Local income tax	20 Locality name

Form W-2 Wage and Tax Statement 2021
This information is being furnished to the Internal Revenue Service.
Dept. of the Treasury – IRS
www.irs.gov/efile

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orm **W-2 Wage and Tax Statement** 2021

Employer's name, address, and ZIP code

SJCOG
555 E. WEBER AVE.
STOCKTON, CA 95202

Employee's name, address, and ZIP code — Suff.

NANCY D. YOUNG
[redacted]

7 Social security tips	1 Wages, tips, other comp.	2 Federal income tax withheld
0.00	800.00	0.00
8 Allocated tips	3 Social security wages	4 Social security tax withheld
0.00	0.00	0.00
9 Verification code	5 Medicare wages and tips	6 Medicare tax withheld
	800.00	11.60
10 Dependent care benefits	11 Nonqualified plans	12a See instructions for box 12
0.00	0.00	
13 Statutory employee / Retirement plan / Third-party sick pay	14 Other	12b
b Employer identification number (EIN)		12c
68-0352091		12d
a Employee's social security no.		
[redacted]		

State	Employer's state I.D. no.	16 State wages, tips, etc.	17 State income tax	18 Local wages, tips, etc.	19 Local income tax	20 Locality name
CA	30-404305	800.00	1.85			

Copy B To Be Filed With Employee's FEDERAL Tax Return

This information is being furnished to the Internal Revenue Service.
OMB No. 1545-0008
Dept. of the Treasury - IRS
Visit the IRS Web Site at www.irs.gov/efile