

**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 <b>MICHAEL N. FEUER</b>		Last name	Your social security number
If joint return, spouse's first name and middle initial <b>GAIL R. FEUER</b>		Last name	Spouse's social security number
Home address (number and street). If you have a P.O. box, see instructions. <b>6143 MARYLAND DRIVE</b>			<b>Presidential Election Campaign</b> Check here if you, or your spouse if filing jointly, want \$3 to go to this fund. Checking a box below will not change your tax or refund.  <input checked="" type="checkbox"/> You <input checked="" type="checkbox"/> Spouse
City, town, or post office. If you have a foreign address, also complete spaces below. <b>LOS ANGELES, CA 90048</b>		Apt. no.	
Foreign country name	Foreign province/state/county	Foreign postal code	

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

**Standard Deduction**  Someone can claim:  You as a dependent  Your spouse as a dependent  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):		(2) Social security number	(3) Relationship to you	(4) <input checked="" type="checkbox"/> If qualifies for (see instructions):	
More than four dependents, see instructions and check here ▶ <input type="checkbox"/>	(1) First name	Last name		Child tax credit	Credit for other dependents
				<input type="checkbox"/>	<input type="checkbox"/>
				<input type="checkbox"/>	<input type="checkbox"/>
				<input type="checkbox"/>	<input type="checkbox"/>
				<input type="checkbox"/>	<input type="checkbox"/>

1 Wages, salaries, tips, etc. Attach Form(s) W-2		1	378,503.
Attach Sch. B if required.	2a Tax-exempt interest	2a	2,187.
	3a Qualified dividends	3a	4,177.
	4a IRA distributions	4a	
	5a Pensions and annuities	5a	
	6a Social security benefits	6a	
	7 Capital gain or (loss). Attach Schedule D if required. If not required, check here ▶ <input type="checkbox"/>	7	7,927.
	8 Other income from Schedule 1, line 10	8	
	9 Add lines 1, 2b, 3b, 4b, 5b, 6b, 7, and 8. This is your <b>total income</b>	9	394,061.
	10 Adjustments to income from Schedule 1, line 26	10	
	11 Subtract line 10 from line 9. This is your <b>adjusted gross income</b>	11	394,061.
	12a Standard deduction or itemized deductions (from Schedule A)	12a	47,346.
	b Charitable contributions if you take the standard deduction (see instructions)	12b	
	c Add lines 12a and 12b	12c	47,346.
	13 Qualified business income deduction from Form 8995 or Form 8995-A	13	38.
	14 Add lines 12c and 13	14	47,384.
	15 <b>Taxable income.</b> Subtract line 14 from line 11. If zero or less, enter -0-	15	346,677.

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

Form **1040** (2021)

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	71,869.
17	Amount from Schedule 2, line 3	17	
18	Add lines 16 and 17	18	71,869.
19	Nonrefundable child tax credit or credit for other dependents from Schedule 8812	19	
20	Amount from Schedule 3, line 8	20	207.
21	Add lines 19 and 20	21	207.
22	Subtract line 21 from line 18. If zero or less, enter -0-	22	71,662.
23	Other taxes, including self-employment tax, from Schedule 2, line 21	23	3,856.
24	Add lines 22 and 23. This is your <b>total tax</b>	24	75,518.
25	Federal income tax withheld from:		
	a Form(s) W-2	25a	90,136.
	b Form(s) 1099	25b	
	c Other forms (see instructions)	25c	940.
	d Add lines 25a through 25c	25d	91,076.
26	2021 estimated tax payments and amount applied from 2020 return	26	
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 <input type="checkbox"/>	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	
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 <b>total other payments and refundable credits</b>	32	
33	Add lines 25d, 26, and 32. These are your <b>total payments</b>	33	91,076.
34	If line 33 is more than line 24, subtract line 24 from line 33. This is the amount you <b>overpaid</b>	34	15,558.
35a	Amount of line 34 you want <b>refunded to you</b> . If Form 8888 is attached, check here <input type="checkbox"/>	35a	15,558.
	b Routing number		
	c Type: <input checked="" type="checkbox"/> Checking <input type="checkbox"/> Savings		
	d Account number		
36	Amount of line 34 you want <b>applied to your 2022 estimated tax</b>	36	
37	<b>Amount you owe</b> . Subtract line 33 from line 24. For details on how to pay, see instructions	37	
38	Estimated tax penalty (see instructions)	38	

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

Refund

Direct deposit? See instructions.

Amount You Owe

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 **RONALD G. OGULNICK, CPA** Phone no. **(818) 454-2400** Personal identification number (PIN) **41955**

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.)
<b>RONALD G. OGULNICK, CPA</b>		<b>CITY ATTORNEY</b>	
Spouse's signature. If a joint return, both must sign.	Date	Spouse's occupation	If the IRS sent your spouse an Identity Protection PIN, enter it here (see inst.)
		<b>JUDGE</b>	
Phone no.	Email address		

Paid Preparer Use Only

Preparer's name	Preparer's signature	Date	PTIN	Check if:
<b>RONALD G. OGULNICK, CPA</b>	<b>RONALD G. OGULNICK, CPA</b>	<b>3/08/22</b>	<b>P00016909</b>	<input type="checkbox"/> Self-employed
Firm's name	Firm's address			Phone no.
<b>RONALD G. OGULNICK, CPA PC</b>	<b>2060-D E. AVENIDA DE LOS ARBOLES, STE 356 THOUSAND OAKS, CA 91362</b>			<b>(818) 454-2400</b>
				Firm's EIN <b>85-4135818</b>

**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

MICHAEL N. AND GAIL R. FEUER

Your social security number

[REDACTED]

**Part I Tax**

1	Alternative minimum tax. Attach Form 6251.....	1	0.
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	
5	Social security and Medicare tax on unreported tip income. Attach Form 4137.....	5	
6	Uncollected social security and Medicare tax on wages. Attach Form 8919.....	6	
7	Total additional social security and Medicare tax. Add lines 5 and 6.....	7	
8	Additional tax on IRAs or other tax-favored accounts. Attach Form 5329 if required.....	8	
9	Household employment taxes. Attach Schedule H.....	9	1,001.
10	Repayment of first-time homebuyer credit. Attach Form 5405 if required.....	10	
11	Additional Medicare Tax. Attach Form 8959.....	11	2,291.
12	Net investment income tax. Attach Form 8960.....	12	564.
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)

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

Schedule 2 (Form 1040) 2021

**Part II Other Taxes** (continued)

<b>17</b>	Other additional taxes:		
<b>a</b>	Recapture of other credits. List type, form number, and amount ▶ _____	17a	
<b>b</b>	Recapture of federal mortgage subsidy. If you sold your home in 2021, see instructions. ....	17b	
<b>c</b>	Additional tax on HSA distributions. Attach Form 8889. ....	17c	
<b>d</b>	Additional tax on an HSA because you didn't remain an eligible individual. Attach Form 8889. ....	17d	
<b>e</b>	Additional tax on Archer MSA distributions. Attach Form 8853. ....	17e	
<b>f</b>	Additional tax on Medicare Advantage MSA distributions. Attach Form 8853. ...	17f	
<b>g</b>	Recapture of a charitable contribution deduction related to a fractional interest in tangible personal property. ....	17g	
<b>h</b>	Income you received from a nonqualified deferred compensation plan that fails to meet the requirements of section 409A. ....	17h	
<b>i</b>	Compensation you received from a nonqualified deferred compensation plan described in section 457A. ....	17i	
<b>j</b>	Section 72(m)(5) excess benefits tax. ....	17j	
<b>k</b>	Golden parachute payments. ....	17k	
<b>l</b>	Tax on accumulation distribution of trusts. ....	17l	
<b>m</b>	Excise tax on insider stock compensation from an expatriated corporation. ....	17m	
<b>n</b>	Look-back interest under section 167(g) or 460(b) from Form 8697 or 8866. ...	17n	
<b>o</b>	Tax on non-effectively connected income for any part of the year you were a nonresident alien from Form 1040-NR. ....	17o	
<b>p</b>	Any interest from Form 8621, line 16f, relating to distributions from, and dispositions of, stock of a section 1291 fund. ....	17p	
<b>q</b>	Any interest from Form 8621, line 24. ....	17q	
<b>z</b>	Any other taxes. List type and amount ▶ _____	17z	
<b>18</b>	Total additional taxes. Add lines 17a through 17z. ....	<b>18</b>	
<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>	3,856.

**SCHEDULE 3**  
**(Form 1040)**

Department of the Treasury  
Internal Revenue Service

**Additional Credits and Payments**

▶ 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. **03**

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

**MICHAEL N. AND GAIL R. FEUER**

Your social security number



**Part I Nonrefundable Credits**

1	Foreign tax credit. Attach Form 1116 if required.....	1	207.
2	Credit for child and dependent care expenses from Form 2441, line 11. Attach Form 2441.....	2	
3	Education credits from Form 8863, line 19.....	3	
4	Retirement savings contributions credit. Attach Form 8880.....	4	
5	Residential energy credits. Attach Form 5695.....	5	
6	Other nonrefundable credits:		
a	General business credit. Attach Form 3800.....	6a	
b	Credit for prior year minimum tax. Attach Form 8801.....	6b	
c	Adoption credit. Attach Form 8839.....	6c	
d	Credit for the elderly or disabled. Attach Schedule R.....	6d	
e	Alternative motor vehicle credit. Attach Form 8910.....	6e	
f	Qualified plug-in motor vehicle credit. Attach Form 8936.....	6f	
g	Mortgage interest credit. Attach Form 8396.....	6g	
h	District of Columbia first-time homebuyer credit. Attach Form 8859.....	6h	
i	Qualified electric vehicle credit. Attach Form 8834.....	6i	
j	Alternative fuel vehicle refueling property credit. Attach Form 8911.....	6j	
k	Credit to holders of tax credit bonds. Attach Form 8912.....	6k	
l	Amount on Form 8978, line 14. See instructions.....	6l	
z	Other nonrefundable credits. List type and amount ▶ _____	6z	
7	Total other nonrefundable credits. Add lines 6a through 6z.....	7	
8	Add lines 1 through 5 and 7. Enter here and on Form 1040, 1040-SR, or 1040-NR, line 20.....	8	207.

(continued on page 2)

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

**Schedule 3 (Form 1040) 2021**



**Part II Other Payments and Refundable Credits**

<b>9</b>	Net premium tax credit. Attach Form 8962.....		<b>9</b>
<b>10</b>	Amount paid with request for extension to file (see instructions).....		<b>10</b>
<b>11</b>	Excess social security and tier 1 RRTA tax withheld.....		<b>11</b>
<b>12</b>	Credit for federal tax on fuels. Attach Form 4136.....		<b>12</b>
<b>13</b>	Other payments or refundable credits:		
<b>a</b>	Form 2439.....	<b>13a</b>	
<b>b</b>	Qualified sick and family leave credits from Schedule(s) H and Form(s) 7202 for leave taken before April 1, 2021.....	<b>13b</b>	
<b>c</b>	Health coverage tax credit from Form 8885.....	<b>13c</b>	
<b>d</b>	Credit for repayment of amounts included in income from earlier years.....	<b>13d</b>	
<b>e</b>	Reserved for future use.....	<b>13e</b>	
<b>f</b>	Deferred amount of net 965 tax liability (see instructions).....	<b>13f</b>	
<b>g</b>	Credit for child and dependent care expenses from Form 2441, line 10. Attach Form 2441.....	<b>13g</b>	
<b>h</b>	Qualified sick and family leave credits from Schedule(s) H and Form(s) 7202 for leave taken after March 31, 2021.....	<b>13h</b>	
<b>z</b>	Other payments or refundable credits. List type and amount ▶ _____	<b>13z</b>	
<b>14</b>	Total other payments or refundable credits. Add lines 13a through 13z.....		<b>14</b>
<b>15</b>	Add lines 9 through 12 and 14. Enter here and on Form 1040, 1040-SR, or 1040-NR, line 31.....		<b>15</b> 0.

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

**Itemized Deductions**

OMB No. 1545-0074

Department of the Treasury  
Internal Revenue Service (99)

► 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**

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

**MICHAEL N. AND GAIL R. FEUER**

**Medical and Dental Expenses**

**Caution:** Do not include expenses reimbursed or paid by others.

1	Medical and dental expenses (see instructions) .....	1		
2	Enter amount from Form 1040 or 1040-SR, line 11. ....	2		
3	Multiply line 2 by 7.5% (0.075) .....	3		
4	Subtract line 3 from line 1. If line 3 is more than line 1, enter -0- .....	4		0.

**Taxes You Paid**

5	State and local taxes.			
a	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"/>	5a	30,849.	
b	State and local real estate taxes (see instructions) .....	5b	19,389.	
c	State and local personal property taxes .....	5c	329.	
d	Add lines 5a through 5c. ....	5d	50,567.	
e	Enter the smaller of line 5d or \$10,000 (\$5,000 if married filing separately) .....	5e	10,000.	
6	Other taxes. List type and amount ► .....	6		
7	Add lines 5e and 6 .....	7		10,000.

**Interest You Paid**

**Caution:** Your mortgage interest deduction may be limited (see instructions).

8	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"/>			
a	Home mortgage interest and points reported to you on Form 1098. See instructions if limited. ....	8a	7,276.	
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 ► .....	8b		
c	Points not reported to you on Form 1098. See instructions for special rules. ....	8c		
d	Mortgage insurance premiums (see instructions) .....	8d		
e	Add lines 8a through 8d .....	8e	7,276.	
9	Investment interest. Attach Form 4952 if required. See instructions. ....	9		
10	Add lines 8e and 9 .....	10		7,276.

**Gifts to Charity**

**Caution:** If you made a gift and got a benefit for it, see instructions.

11	Gifts by cash or check. If you made any gift of \$250 or more, see instructions .....	11	29,510.	
12	Other than by cash or check. If you made any gift of \$250 or more, see instructions. You <b>must</b> attach Form 8283 if over \$500. ....	12	560.	
13	Carryover from prior year .....	13		
14	Add lines 11 through 13 .....	14		30,070.

**Casualty and Theft Losses**

15	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. ....	15		0.
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**Other Itemized Deductions**

16	Other—from list in instructions. List type and amount ► .....	16		0.
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**Total Itemized Deductions**

17	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. ....	17		47,346.
18	If you elect to itemize deductions even though they are less than your standard deduction, check this box. .... ► <input type="checkbox"/>			

SCHEDULE B (Form 1040)

Interest and Ordinary Dividends

OMB No. 1545-0074

2021

Attachment Sequence No. 08

Department of the Treasury Internal Revenue Service (99)

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

Name(s) shown on return

Your social security number

MICHAEL N. AND GAIL R. FEUER

Part I

Interest

(See instructions and the Instructions for Form 1040, line 2b.)

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

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

Amount

1

2 Add the amounts on line 1
3 Excludable interest on series EE and I.U.S. savings bonds issued after 1989. Attach Form 8815.
4 Subtract line 3 from line 2. Enter the result here and on Form 1040 or 1040-SR, line 2b.

2

3

4

0.

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

Amount

Part II

Ordinary Dividends

(See instructions and the Instructions for Form 1040, line 3b.)

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

5 List name of payer
BETTERMENT SECURITIES - 2802
UBS FINANCIAL SERVICES INC. - 3639

2,147.

5,484.

5

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

6

7,631.

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

Part III

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

Yes No

Foreign Accounts and Trusts

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

7a At any time during 2021, did you have a financial interest in or signature authority over a financial account (such as a bank account, securities account, or brokerage account) located in a foreign country? See instructions.

X

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

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

8 During 2021, did you receive a distribution from, or were you the grantor of, or transferor to, a foreign trust? If "Yes," you may have to file Form 3520. See instructions.

X



**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

**MICHAEL N. AND GAIL R. FEUER**

Your social security number

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.....				
<b>1b</b> Totals for all transactions reported on Form(s) 8949 with <b>Box A</b> checked.....	107,263.	99,402.		7,861.
<b>2</b> Totals for all transactions reported on Form(s) 8949 with <b>Box B</b> checked.....				
<b>3</b> Totals for all transactions reported on Form(s) 8949 with <b>Box C</b> checked.....				
<b>4</b> Short-term gain from Form 6252 and short-term gain or (loss) from Forms 4684, 6781, and 8824.....				4
<b>5</b> Net short-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1.....				5
<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.....				6 ( )
<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.....				7 7,861.

**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.....				
<b>8b</b> Totals for all transactions reported on Form(s) 8949 with <b>Box D</b> checked.....				
<b>9</b> Totals for all transactions reported on Form(s) 8949 with <b>Box E</b> checked.....				
<b>10</b> Totals for all transactions reported on Form(s) 8949 with <b>Box F</b> checked.....				
<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.....				11
<b>12</b> Net long-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1.....				12
<b>13</b> Capital gain distributions. See the instrs.....				13 66.
<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.....				14 ( )
<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.....				15 66.



**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>	7,927.
<p><b>17</b> Are lines 15 and 16 <b>both</b> gains?</p> <p><input checked="" 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>	0.
<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 <b>both</b> zero or blank and are you not filing Form 4952?</p> <p><input checked="" 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>	( )
<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 type="checkbox"/> <b>No.</b> Complete the rest of Form 1040, 1040-SR, or 1040-NR.</p>		

**Sales and Other Dispositions of Capital Assets**

▶ 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.

Name(s) shown on return

MICHAEL N. AND GAIL R. FEUER

SSN or taxpayer identification number

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 shares 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 <b>Note</b> below and see <i>Column (e)</i> 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	
	UBS FINANCIAL SERVICES INC. - VARIOUS		3639 VARIOUS	107,101.	99,239.			7,862.
	BETTERMENT SECURITIES - 2802 VARIOUS		VARIOUS	162.	163.			-1.
<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, <b>line 1b</b> (if <b>Box A</b> above is checked), <b>line 2</b> (if <b>Box B</b> above is checked), or <b>line 3</b> (if <b>Box C</b> above is checked) ▶				107,263.	99,402.		0.	7,861.

**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.

**Foreign Tax Credit**

(Individual, Estate, or Trust)

**2021**

Department of the Treasury  
Internal Revenue Service (99)

▶ Attach to Form 1040, 1040-SR, 1040-NR, 1041, or 990-T.  
▶ Go to [www.irs.gov/Form1116](http://www.irs.gov/Form1116) for instructions and the latest information.

Attachment Sequence No. **19**

Name **MICHAEL N. AND GAIL R. FEUER** ID no. as shown on page 1 of your tax return [REDACTED]

Use a separate Form 1116 for each category of income listed below. See *Categories of Income* in the instructions. Check only one box on each Form 1116. Report all amounts in U.S. dollars except where specified in Part II below.

- a  Section 951A category income
- c  Passive category income
- e  Section 901(j) income
- g  Lump-sum distributions
- b  Foreign branch category income
- d  General category income
- f  Certain income re-sourced by treaty

h Resident of (name of country) ▶

**Note:** If you paid taxes to only one foreign country or U.S. possession, use column A in Part I and line A in Part II. If you paid taxes to more than one foreign country or U.S. possession, use a separate column and line for each country or possession.

**Part I Taxable Income or Loss From Sources Outside the United States** (for category checked above)

	Foreign Country or U.S. Possession			Total (Add columns A, B, and C.)
	A	B	C	
<b>i</b> Enter the name of the foreign country or U.S. possession. ▶	VARIOUS	OTHER COUNTRY (VARIOUS)		
<b>1 a</b> Gross income from sources within country shown above and of the type checked above (see instructions): SEE STATEMENT 2				
		2,357.		1 a 2,357.
<b>b</b> Check if line 1a is compensation for personal services as an employee, your total compensation from all sources is \$250,000 or more, and you used an alternative basis to determine its source. See instructions. ▶ <input type="checkbox"/>				
<b>Deductions and losses (Caution: See instructions.):</b>				
<b>2</b> Expenses <b>definitely related</b> to the income on line 1a (attach statement)				
<b>3</b> Pro rata share of other deductions <b>not definitely related:</b>				
<b>a</b> Certain itemized deductions or standard deduction (see instructions)	3,834.	3,834.		
<b>b</b> Other deductions (attach statement)				
<b>c</b> Add lines 3a and 3b	3,834.	3,834.		
<b>d</b> Gross foreign source income (see instructions)		3,526.		
<b>e</b> Gross income from all sources (see instructions)	394,062.	394,062.		
<b>f</b> Divide line 3d by line 3e (see instructions)		0.008948		
<b>g</b> Multiply line 3c by line 3f		34.		
<b>4</b> Pro rata share of interest expense (see instructions):				
<b>a</b> Home mortgage interest (use the Worksheet for Home Mortgage Interest in the instructions)				
<b>b</b> Other interest expense				
<b>5</b> Losses from foreign sources				
<b>6</b> Add lines 2, 3g, 4a, 4b, and 5		34.		6 34.
<b>7</b> Subtract line 6 from line 1a. Enter the result here and on line 15, page 2. ▶				7 2,323.

**Part II Foreign Taxes Paid or Accrued** (see instructions)

C O U N T R Y	Credit is claimed for taxes (you must check one) (j) <input checked="" type="checkbox"/> Paid (k) <input type="checkbox"/> Accrued	Foreign taxes paid or accrued								(u) Total foreign taxes paid or accrued (add columns (q) through (t))
		In foreign currency				In U.S. dollars				
		Taxes withheld at source on:				Taxes withheld at source on:				
		(l) Date paid or accrued	(m) Dividends	(n) Rents & royalties	(o) Interest	(p) Other foreign taxes paid or accrued	(q) Dividends	(r) Rents & royalties	(s) Interest	(t) Other foreign taxes paid or accrued
A										
B		1099 TAXES					207.			
C										207.

**8** Add lines A through C, column (u). Enter the total here and on line 9, page 2. ▶ **8** 207.

**Part III Figuring the Credit**

9	Enter the amount from line 8. These are your total foreign taxes paid or accrued for the category of income checked above Part I.	9	207.	
10	Enter the sum of any carryover of foreign taxes (from Schedule B, line 3, column (xiv)) plus any carrybacks to the current tax year. (If your income was section 951A category income (box a above Part I), leave line 10 blank.)	10		
11	Add lines 9 and 10.	11	207.	
12	Reduction in foreign taxes (see instructions).	12		
13	Taxes reclassified under high tax kickout (see instructions).	13		
14	Combine lines 11, 12, and 13. This is the total amount of foreign taxes available for credit.	14		207.
15	Enter the amount from line 7. This is your taxable income or (loss) from sources outside the United States (before adjustments) for the category of income checked above Part I. See instructions.	15	2,323.	
16	Adjustments to line 15 (see instructions).	16		
17	Combine the amounts on lines 15 and 16. This is your net foreign source taxable income. (If the result is zero or less, you have no foreign tax credit for the category of income you checked above Part I. Skip lines 18 through 24. However, if you are filing more than one Form 1116, you must complete line 20.)	17	2,323.	
18	<b>Individuals:</b> Enter the amount from line 15 of your Form 1040, 1040-SR, or 1040-NR. <b>Estates and trusts:</b> Enter your taxable income without the deduction for your exemption. <b>Caution:</b> If you figured your tax using the lower rates on qualified dividends or capital gains, see instructions.	18	344,154.	
19	Divide line 17 by line 18. If line 17 is more than line 18, enter "1".	19		0.006749885
20	<b>Individuals:</b> Enter the total of Form 1040, 1040-SR, or 1040-NR, line 16, and Schedule 2 (Form 1040), line 2. <b>Estates and trusts:</b> Enter the amount from Form 1041, Schedule G, line 1a; or the total of Form 990-T, Part II, lines 2, 3, 4, and 6. Foreign estates and trusts should enter the amount from Form 1040-NR, line 16. <b>Caution:</b> If you are completing line 20 for separate category g (lump-sum distributions), or, if you file Form 8978, Partner's Additional Reporting Year Tax, see instructions.	20		71,869.
21	Multiply line 20 by line 19 (maximum amount of credit).	21		485.
22	Increase in limitation (section 960(c))	22		
23	Add lines 21 and 22.	23		485.
24	Enter the <b>smaller</b> of line 14 or line 23. If this is the only Form 1116 you are filing, skip lines 25 through 32 and enter this amount on line 33. Otherwise, complete the appropriate line in Part IV. See instructions.	24		207.

**Part IV Summary of Credits From Separate Parts III** (see instructions)

25	Credit for taxes on section 951A category income.	25		
26	Credit for taxes on foreign branch category income.	26		
27	Credit for taxes on passive category income.	27		
28	Credit for taxes on general category income.	28		
29	Credit for taxes on section 901(j) income.	29		
30	Credit for taxes on certain income re-sourced by treaty.	30		
31	Credit for taxes on lump-sum distributions.	31		
32	Add lines 25 through 31.	32		
33	Enter the <b>smaller</b> of line 20 or line 32.	33		207.
34	Reduction of credit for international boycott operations. See instructions for line 12.	34		
35	Subtract line 34 from line 33. This is your <b>foreign tax credit</b> . Enter here and on Schedule 3 (Form 1040), line 1; Form 1041, Schedule G, line 2a; or Form 990-T, Part III, line 1a.	35		207.

**SCHEDULE H  
(Form 1040)**

Department of the Treasury  
Internal Revenue Service (99)

**Household Employment Taxes**

(For Social Security, Medicare, Withheld Income, and Federal Unemployment (FUTA) Taxes)

▶ **Attach to Form 1040, 1040-SR, 1040-NR, 1040-SS, or 1041.**

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

OMB No. 1545-0074

**2021**

Attachment  
Sequence No. **44**

Name of employer

Employer identification number

95-4330309

**MICHAEL N. AND GAIL R. FEUER**

Calendar year taxpayers having no household employees in 2021 don't have to complete this form for 2021.

- A** Did you pay **any one** household employee cash wages of \$2,300 or more in 2021? (If any household employee was your spouse, your child under age 21, your parent, or anyone under age 18, see the line A instructions before you answer this question.)
- Yes.** Skip lines B and C and go to line 1a.
- No.** Go to line B.
- B** Did you withhold federal income tax during 2021 for any household employee?
- Yes.** Skip line C and go to line 7.
- No.** Go to line C.
- C** Did you pay **total** cash wages of \$1,000 or more in **any** calendar **quarter** of 2020 or 2021 to **all** household employees? (**Don't** count cash wages paid in 2020 or 2021 to your spouse, your child under age 21, or your parent.)
- No. Stop.** Don't file this schedule.
- Yes.** Skip lines 1a-9 and go to line 10.

**Part I Social Security, Medicare, and Federal Income Taxes**

1a	Total cash wages subject to social security tax	1a	3,623.		
b	Qualified sick and family wages for leave taken before April 1, 2021, included on line 1a	1b			
2a	Social security tax. Multiply line 1a by 12.4% (0.124)	2a		449.	
b	Employer share of social security tax on qualified sick and family leave wages for leave taken before April 1, 2021. Multiply line 1b by 6.2% (0.062)	2b			
c	Total social security tax. Subtract line 2b from line 2a	2c		449.	
3	Total cash wages subject to Medicare tax	3	3,623.		
4	Medicare tax. Multiply line 3 by 2.9% (0.029)	4		105.	
5	Total cash wages subject to Additional Medicare Tax withholding	5			
6	Additional Medicare Tax withholding. Multiply line 5 by 0.9% (0.009)	6			
7	Federal income tax withheld, if any	7		425.	
8a	Total social security, Medicare, and federal income taxes. Add lines 2c, 4, 6, and 7	8a		979.	
b	Nonrefundable portion of credit for qualified sick and family leave wages for leave taken before April 1, 2021	8b			
c	Nonrefundable portion of credit for qualified sick and family leave wages for leave taken after March 31, 2021	8c			
d	Total social security, Medicare, and federal income taxes after nonrefundable credits. Add lines 8b and 8c and then subtract that total from line 8a	8d		979.	
e	Refundable portion of credit for qualified sick and family leave wages for leave taken before April 1, 2021	8e			
f	Refundable portion of credit for qualified sick and family leave wages for leave taken after March 31, 2021	8f			
g	Qualified sick leave wages for leave taken before April 1, 2021	8g			
h	Qualified health plan expenses allocable to qualified sick leave wages reported on line 8g	8h			
i	Qualified family leave wages for leave taken before April 1, 2021	8i			
j	Qualified health plan expenses allocable to qualified family leave wages reported on line 8i	8j			
k	Qualified sick wages for leave taken after March 31, 2021	8k			
l	Qualified health plan expenses allocable to qualified sick leave wages reported on line 8k	8l			
m	Qualified family leave wages for leave taken after March 31, 2021	8m			
n	Qualified health plan expenses allocable to qualified family leave wages reported on line 8m	8n			

- 9** Did you pay **total** cash wages of \$1,000 or more in **any** calendar **quarter** of 2020 or 2021 to **all** household employees? (**Don't** count cash wages paid in 2020 or 2021 to your spouse, your child under age 21, or your parent.)
- No. Stop.** Include the amount from line 8d above on Schedule 2 (Form 1040), line 9. Include the amounts, if any, from line 8e on Schedule 3 (Form 1040), line 13b, and line 8f on Schedule 3 (Form 1040), line 13h. If you're not required to file Form 1040, see the line 9 instructions.
- Yes.** Go to line 10.

**Part II Federal Unemployment (FUTA) Tax**

	Yes	No
10 Did you pay unemployment contributions to only one state? If you paid contributions to a credit reduction state, see instructions and check 'No'.....	X	
11 Did you pay all state unemployment contributions for 2021 by April 18, 2022? Fiscal year filers, see instructions.....	X	
12 Were all wages that are taxable for FUTA tax also taxable for your state's unemployment tax?.....	X	

**Next:** If you checked the 'Yes' box on **all** the lines above, complete Section A.  
If you checked the 'No' box on **any** of the lines above, skip Section A and complete Section B.

**Section A**

13 Name of the state where you paid unemployment contributions.....	CA	
14 Contributions paid to your state unemployment fund.....	14	71.
15 Total cash wages subject to FUTA tax.....	15	3,623.
16 FUTA tax. Multiply line 15 by 0.6% (0.006). Enter the result here, skip Section B, and go to line 25.....	16	22.

**Section B**

17 Complete all columns below that apply (if you need more space, see instructions):

(a) Name of state	(b) Taxable wages (as defined in state act)	(c) State experience rate period		(d) State experience rate	(e) Multiply col. (b) by 0.054	(f) Multiply col. (b) by col. (d)	(g) Subtract col. (f) from col. (e). If zero or less, enter -0-.	(h) Contributions paid to state unemployment fund
		From	To					

18 Totals.....	18	
19 Add columns (g) and (h) of line 18.....	19	
20 Total cash wages subject to FUTA tax (see the line 15 instructions).....	20	
21 Multiply line 20 by 6.0% (0.06).....	21	
22 Multiply line 20 by 5.4% (0.054).....	22	
23 Enter the <b>smaller</b> of line 19 or line 22. (If you paid state unemployment contributions late or you're in a credit reduction state, see instructions and check here).....	23	<input type="checkbox"/>
24 FUTA tax. Subtract line 23 from line 21. Enter the result here and go to line 25.....	24	

**Part III Total Household Employment Taxes**

25 Enter the amount from line 8d. If you checked the 'Yes' box on line C of page 1, enter -0-.....	25	979.
26 Add line 16 (or line 24) and line 25.....	26	1,001.

- 27 Are you required to file Form 1040?
- Yes. Stop.** Include the amount from line 26 above on Schedule 2 (Form 1040), line 9. Include the amounts, if any, from line 8e, on Schedule 3 (Form 1040), line 13b, and line 8f on Schedule 3 (Form 1040), line 13h. **Don't** complete Part IV below.
- No.** You may have to complete Part IV. See instructions for details.

**Part IV Address and Signature** — Complete this part **only** if required. See the line 27 instructions.

Address (number and street) or P.O. box if mail isn't delivered to street address \_\_\_\_\_ Apt., room, or suite no. \_\_\_\_\_

City, town or post office, state, and ZIP code \_\_\_\_\_

Under penalties of perjury, I declare that I have examined this schedule, including accompanying statements, and to the best of my knowledge and belief, it is true, correct, and complete. No part of any payment made to a state unemployment fund claimed as a credit was, or is to be, deducted from the payments to employees. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Employer's signature \_\_\_\_\_ Date \_\_\_\_\_

<b>Paid Preparer Use Only</b>	Print/Type preparer's name _____	Preparer's signature _____	Date _____	Check if self-employed <input type="checkbox"/>	PTIN _____
	Firm's name _____				Firm's EIN _____
	Firm's address _____				Phone no. _____

**Qualified Business Income Deduction**

▶ Attach to your tax return.

**2021**

Department of the Treasury  
Internal Revenue Service

▶ 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

MICHAEL N. AND GAIL R. FEUER

**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		<input type="checkbox"/>	<input type="checkbox"/>		<input type="checkbox"/>
B		<input type="checkbox"/>	<input type="checkbox"/>		<input type="checkbox"/>
C		<input type="checkbox"/>	<input type="checkbox"/>		<input type="checkbox"/>

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

	A	B	C
2 Qualified business income from the trade, business, or aggregation. See instructions. . . . .	2		
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. . . . .	3		
4 Allocable share of W-2 wages from the trade, business, or aggregation. . . . .	4		
5 Multiply line 4 by 50% (0.50). . . . .	5		
6 Multiply line 4 by 25% (0.25). . . . .	6		
7 Allocable share of the unadjusted basis immediately after acquisition (UBIA) of all qualified property. . . . .	7		
8 Multiply line 7 by 2.5% (0.025). . . . .	8		
9 Add lines 6 and 8. . . . .	9		
10 Enter the greater of line 5 or line 9. . . . .	10		
11 W-2 wage and UBIA of qualified property limitation. Enter the smaller of line 3 or line 10. . . . .	11		
12 Phased-in reduction. Enter the amount from line 26, if any. . . . .	12		
13 Qualified business income deduction before patron reduction. Enter the greater of line 11 or line 12. . . . .	13		
14 Patron reduction. Enter the amount from Schedule D (Form 8995-A), line 6, if any. See instructions. . . . .	14		
15 Qualified business income component. Subtract line 14 from line 13. . . . .	15		
16 Total qualified business income component. Add all amounts reported on line 15. . . . . ▶	16		

BAA 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	Enter the amounts from line 10.....	18		
19	Subtract line 18 from line 17.....	19		
20	Taxable income before qualified business income deduction.....	20		
21	Threshold. Enter \$164,900 (\$164,925 if married filing separately; \$329,800 if married filing jointly).....	21		
22	Subtract line 21 from line 20.....	22		
23	Phase-in range. Enter \$50,000 (\$100,000 if married filing jointly).....	23		
24	Phase-in percentage. Divide ln 22 by ln 23..... %	24		
25	Total phase-in reduction. Multiply line 19 by line 24.....	25		
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		

**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			
28	Qualified REIT dividends and publicly traded partnership (PTP) income or (loss). See instructions.....	28	188.		
29	Qualified REIT dividends and PTP (loss) carryforward from prior years.....	29	( )		
30	Total qualified REIT dividends and PTP income. Combine lines 28 and 29. If less than zero, enter -0-.....	30	188.		
31	REIT and PTP component. Multiply line 30 by 20% (0.20).....	31	38.		
32	Qualified business income deduction before the income limitation. Add lines 27 and 31..... ▶	32		38.	
33	Taxable income before qualified business income deduction.....	33	346,715.		
34	Net capital gain. See instructions.....	34	4,243.		
35	Subtract line 34 from line 33. If zero or less, enter -0-.....	35		342,472.	
36	Income limitation. Multiply line 35 by 20% (0.20).....	36		68,494.	
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		38.	
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		38.	
40	Total qualified REIT dividends and PTP (loss) carryforward. Combine lines 28 and 29. If zero or greater, enter -0-.....	40	( )		

**Additional Medicare Tax**

**2021**

Attachment Sequence No. **71**

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.

Name(s) shown on return

Your social security number

**MICHAEL N. AND GAIL R. FEUER**

<b>Part I Additional Medicare Tax on Medicare Wages</b>			
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	504,501.
2	Unreported tips from Form 4137, line 6.....	2	
3	Wages from Form 8919, line 6.....	3	
4	Add lines 1 through 3.....	4	504,501.
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	250,000.
6	Subtract line 5 from line 4. If zero or less, enter -0-.....	6	254,501.
7	Additional Medicare Tax on Medicare wages. Multiply line 6 by 0.9% (0.009). Enter here and go to Part II.....	7	2,291.

<b>Part II Additional Medicare Tax on Self-Employment Income</b>			
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	
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	
10	Enter the amount from line 4.....	10	
11	Subtract line 10 from line 9. If zero or less, enter -0-.....	11	
12	Subtract line 11 from line 8. If zero or less, enter -0-.....	12	
13	Additional Medicare Tax on self-employment income. Multiply line 12 by 0.9% (0.009). Enter here and go to Part III.....	13	

<b>Part III Additional Medicare Tax on Railroad Retirement Tax Act (RRTA) Compensation</b>			
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-.....	16	
17	Additional Medicare Tax on railroad retirement (RRTA) compensation. Multiply line 16 by 0.9% (0.009). Enter here and go to Part IV.....	17	

<b>Part IV Total Additional Medicare Tax</b>			
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	2,291.

<b>Part V Withholding Reconciliation</b>			
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	8,255.
20	Enter the amount from line 1.....	20	504,501.
21	Multiply line 20 by 1.45% (0.0145). This is your regular Medicare tax withholding on Medicare wages.....	21	7,315.
22	Subtract line 21 from line 19. If zero or less, enter -0-. This is your Additional Medicare Tax withholding on Medicare wages.....	22	940.
23	Additional Medicare Tax withholding on railroad retirement (RRTA) compensation from Form W-2, box 14 (see instructions).....	23	
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).....	24	940.

**Noncash Charitable Contributions**

▶ **Attach one or more Forms 8283 to your tax return if you claimed a total deduction of over \$500 for all contributed property.**  
▶ **Go to [www.irs.gov/Form8283](http://www.irs.gov/Form8283) for instructions and the latest information.**

Name(s) shown on your income tax return

Identifying number

MICHAEL N. AND GAIL R. FEUER

**Note:** Figure the amount of your contribution deduction before completing this form. See your tax return instructions.

**Section A. Donated Property of \$5,000 or Less and Publicly Traded Securities** — List in this section **only** an item (or a group of similar items) for which you claimed a deduction of \$5,000 or less. Also list publicly traded securities and certain other property even if the deduction is more than \$5,000. See instructions.

**Part I Information on Donated Property** — If you need more space, attach a statement.

1	(a) Name and address of the donee organization	(b) If donated property is a vehicle (see instructions), check the box. Also enter the vehicle identification number (unless Form 1098-C is attached).	(c) Description and condition of donated property (For a vehicle, enter the year, make, model, and mileage. For securities and other property, see instructions.)
A	NATIONAL COUNCIL OF JEWISH WOMEN 543 N. FAIRFAX AVENUE LOS ANGELES, CA 90036	<input type="checkbox"/>	3 DESIGNER PURSES
B	GOODWILL INDUSTRIES 342 SAN FERNANDO RD LOS ANGELES, CA 90031	<input type="checkbox"/>	ASSORTED ITEMS
C	GOODWILL INDUSTRIES 342 SAN FERNANDO RD LOS ANGELES, CA 90031	<input type="checkbox"/>	ASSORTED ITEMS
D		<input type="checkbox"/>	
E		<input type="checkbox"/>	

**Note:** If the amount you claimed as a deduction for an item is \$500 or less, you do not have to complete columns (e), (f), and (g).

	(d) Date of the contribution	(e) Date acquired by donor (mo., yr.)	(f) How acquired by donor	(g) Donor's cost or adjusted basis	(h) Fair market value (see instructions)	(i) Method used to determine the fair market value
A	12/31/21	VARIOUS	PURCHASE	750.	150.	THRIFT SHOP VALUE
B	1/10/21	VARIOUS	PURCHASE	1,300.	260.	THRIFT SHOP VALUE
C	12/31/21	VARIOUS	PURCHASE	750.	150.	THRIFT SHOP VALUE
D						
E						

**Section B. Donated Property Over \$5,000 (Except Publicly Traded Securities, Vehicles, Intellectual Property or Inventory Reportable in Section A)** — Complete this section for one item (or a group of similar items) for which you claimed a deduction of more than \$5,000 per item or group (except contributions reportable in Section A). Provide a separate form for each item donated unless it is part of a group of similar items. A qualified appraisal is generally required for items reportable in Section B. See instructions.

**Part I Information on Donated Property**

2 Check the box that describes the type of property donated.

- |  |  |   |
|--|--|---|
| a <input type="checkbox"/> Art* (contribution of \$20,000 or more)   | e <input type="checkbox"/> Other Real Estate     | i <input type="checkbox"/> Vehicles                     |
| b <input type="checkbox"/> Qualified Conservation Contribution       | f <input type="checkbox"/> Securities            | j <input type="checkbox"/> Clothing and household items |
| c <input type="checkbox"/> Equipment                                 | g <input type="checkbox"/> Collectibles**        | k <input type="checkbox"/> Other                        |
| d <input type="checkbox"/> Art* (contribution of less than \$20,000) | h <input type="checkbox"/> Intellectual Property |   |

\* Art includes paintings, sculptures, watercolors, prints, drawings, ceramics, antiques, decorative arts, textiles, carpets, silver, rare manuscripts, historical memorabilia, and other similar objects.

\*\* Collectibles include coins, stamps, books, gems, jewelry, sports memorabilia, dolls, etc., but not art as defined above.

**Note:** In certain cases, you must attach a qualified appraisal of the property. See instructions.

3	(a) Description of donated property (if you need more space, attach a separate statement)	(b) If any tangible personal property or real property was donated, give a brief summary of the overall physical condition of the property at the time of the gift.	(c) Appraised fair market value
A			
B			
C			

	(d) Date acquired by donor (mo., yr.)	(e) How acquired by donor	(f) Donor's cost or adjusted basis	(g) For bargain sales, enter amount received	(h) Amount claimed as a deduction (see instructions)	(i) Date of contribution (see instructions)
A						
B						
C						



Part II Adjustments to Federal Itemized Deductions Continued		A Federal Amounts (from federal Schedule A (Form 1040))	B Subtractions See instructions	C Additions See instructions
<b>Gifts to Charity</b>				
11	Gifts by cash or check.....	29,510.		
12	Other than by cash or check.....	560.		
13	Carryover from prior year.....			
14	Add line 11 through line 13.....	30,070.		
<b>Casualty and Theft Losses</b>				
15	Casualty or theft loss(es) (other than net qualified disaster losses). Attach federal Form 4684. See instructions.....			
<b>Other Itemized Deductions</b>				
16	Other—from list in federal instructions.....			
17	Add lines 4, 7, 10, 14, 15, and 16 in columns A, B, and C..	47,346.	30,849.	40,567.
18	<b>Total.</b> Combine line 17 column A less column B plus column C.....			57,064.

**Job Expenses and Certain Miscellaneous Deductions**

19	Unreimbursed employee expenses - job travel, union dues, job education, etc. Attach federal Form 2106 if required. See instructions.....			
20	Tax preparation fees.....		1,320.	
21	Other expenses - investment, safe deposit box, etc. List type.....	SEE STATEMENT 1	4,404.	
22	Add line 19 through line 21.....		5,724.	
23	Enter amount from federal Form 1040 or 1040-SR, line 11.....	394,061.		
24	Multiply line 23 by 2% (0.02). If less than zero, enter 0.....		7,881.	
25	Subtract line 24 from line 22. If line 24 is more than line 22, enter 0.....			0.
26	<b>Total Itemized Deductions.</b> Add line 18 and line 25.....			57,064.
27	Other adjustments. See instructions. Specify.....			
28	Combine line 26 and line 27.....			57,064.
29	<b>Is your federal AGI (Form 540, line 13) more than the amount shown below for your filing status?</b> Single or married/RDP filing separately..... \$212,288 Head of household..... \$318,437 Married/RDP filing jointly or qualifying widow(er)..... \$424,581 No. Transfer the amount on line 28 to line 29. Yes. Complete the Itemized Deductions Worksheet in the instructions for Schedule CA (540), line 29.....			57,064.
30	<b>Enter the larger of the amount on line 29 or your standard deduction listed below</b> Single or married/RDP filing separately. See instructions..... \$4,803 Married/RDP filing jointly, head of household, or qualifying widow(er) .. \$9,606 Transfer the amount on line 30 to Form 540, line 18.....			57,064.

APE

ATTACH FEDERAL RETURN

MICHAEL FEUE 21
GAIL N FEUER
R FEUER

6143 MARYLAND DR
LOS ANGELES CA 90048

05-14-1958 11-27-1959

Principal Residence

Enter your county at time of filing (see instructions)

LOS ANGELES

If your address above is the same as your principal/physical residence address at the time of filing, check this box

X

If not, enter below your principal/physical residence address at the time of filing.

Street address (number and street) (If foreign address, see instructions.)

Apt. no./ste. no.

City

State

ZIP code

Filing Status

If your California filing status is different from your federal filing status, check the box here

1 Single

4 Head of household (with qualifying person). See instructions.

2 Married/RDP filing jointly. See inst.

5 Qualifying widow(er). Enter year spouse/RDP died.

See instructions.

3 Married/RDP filing separately. Enter spouse's/RDP's SSN or ITIN above and full name here.

6 If someone can claim you (or your spouse/RDP) as a dependent, check the box here. See inst.

Exemptions

For line 7, line 8, line 9, and line 10: Multiply the number you enter in the box by the pre-printed dollar amount for that line.

Whole dollars only

7 Personal: If you checked box 1, 3, or 4 above, enter 1 in the box. If you checked box 2 or 5, enter 2 in the box. If you checked the box on line 6, see instructions. 2 x \$129 = \$ 258.

8 Blind: If you (or your spouse/RDP) are visually impaired, enter 1; if both are visually impaired, enter 2. x \$129 = \$

9 Senior: If you (or your spouse/RDP) are 65 or older, enter 1; if both are 65 or older, enter 2. See instructions. x \$129 = \$

**Exemptions**

Your name: MICHAEL N. FEUER

Your SSN or ITIN: [REDACTED]

**10 Dependents: Do not include yourself or your spouse/RDP.**

	Dependent 1	Dependent 2	Dependent 3
First Name <input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Last Name <input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
SSN. See instr. <input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Dependent's relationship to you <input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>

Total dependent exemptions .....  10  x \$400 =  \$ 258.

**11 Exemption amount:** Add line 7 through line 10. Transfer this amount to line 32. ....  11 \$ 258.

**Taxable Income**

- 12 State wages from your federal Form(s) W-2, box 16. ....  12 378,503.
- 13 Enter federal adjusted gross income from federal Form 1040 or 1040-SR, line 11. ....  13 394,061.
- 14 California adjustments – subtractions. Enter the amount from Schedule CA (540), Part I, line 27, column B. ....  14 \_\_\_\_\_
- 15 Subtract line 14 from line 13. If less than zero, enter the result in parentheses. See instructions. ....  15 394,061.
- 16 California adjustments – additions. Enter the amount from Schedule CA (540), Part I, line 27, column C. ....  16 699.
- 17 California adjusted gross income. Combine line 15 and line 16. ....  17 394,760.
- 18 Enter the larger of 
 Your California itemized deductions from Schedule CA (540), Part II, line 30; OR  
 Your California standard deduction shown below for your filing status:  
 Single or Married/RDP filing separately. .... \$4,803  
 Married/RDP filing jointly, Head of household, or Qualifying widow(er) ..... \$9,606  
 If Married/RDP filing separately or the box on line 6 is checked,  
 STOP. See instructions .....
  ....  18 57,064.
- 19 Subtract line 18 from line 17. This is your **taxable income**. If less than zero, enter -0-. ....  19 337,696.

**Tax**

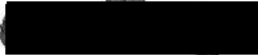
- 31 Tax. Check the box if from:  Tax Table  Tax Rate Schedule  
 FTB 3800  FTB 3803. ....  31 25,410.
- 32 Exemption credits. Enter the amount from line 11. If your federal AGI is more than \$212,288, see instructions. ....  32 258.
- 33 Subtract line 32 from line 31. If less than zero, enter -0-. ....  33 25,152.
- 34 Tax. See instructions. Check the box if from:  Schedule G-1  FTB 5870A ....  34 \_\_\_\_\_
- 35 Add line 33 and line 34. ....  35 25,152.

**Special Credits**

- 40 Nonrefundable Child and Dependent Care Expenses Credit. See instructions .....  40 \_\_\_\_\_
- 43 Enter credit name ..... code  and amount .....  43 \_\_\_\_\_
- 44 Enter credit name ..... code  and amount .....  44 \_\_\_\_\_

Your name: MICHAEL N. FEUER

Your SSN or ITIN



Special Credits

- 45 To claim more than two credits. See instructions. Attach Schedule P (540)..... ● 45 \_\_\_\_\_
- 46 Nonrefundable Renter's Credit. See instructions..... ● 46 \_\_\_\_\_
- 47 Add line 40 through line 46. These are your total credits..... ● 47 \_\_\_\_\_
- 48 Subtract line 47 from line 35. If less than zero, enter -0-..... ● 48 25,152.

Other Taxes

- 61 Alternative Minimum Tax. Attach Schedule P (540)..... ● 61 \_\_\_\_\_
- 62 Mental Health Services Tax. See instructions..... ● 62 \_\_\_\_\_
- 63 Other taxes and credit recapture. See instructions..... ● 63 \_\_\_\_\_
- 64 Excess Advance Premium Assistance Subsidy (APAS) repayment. See instructions... ● 64 \_\_\_\_\_
- 65 Add line 48, line 61, line 62, line 63, and line 64. This is your total tax..... ● 65 25,152.

Payments

- 71 California income tax withheld. See instructions..... ● 71 30,849.
- 72 2021 CA estimated tax and other payments. See instructions..... ● 72 \_\_\_\_\_
- 73 Withholding (Form 592-B and/or 593). See instructions..... ● 73 \_\_\_\_\_
- 74 Excess SDI (or VPDI) withheld. See instructions..... ● 74 0.
- 75 Earned Income Tax Credit (EITC)..... ● 75 \_\_\_\_\_
- 76 Young Child Tax Credit (YCTC). See instructions..... ● 76 \_\_\_\_\_
- 77 Net Premium Assistance Subsidy (PAS). See instructions..... ● 77 \_\_\_\_\_
- 78 Add line 71 through line 77. These are your total payments.  
See instructions..... ● 78 30,849.

Use Tax

- 91 Use Tax. Do not leave blank. See instructions..... ● 91 0.

If line 91 is zero, check if:  No use tax is owed.  You paid your use tax obligation directly to CDTFA.

ISR Penalty

- 92 If you and your household had full-year health care coverage, check the box. See instr. Medicare Part A or C coverage is qualifying health care coverage. If you did not check the box, see instr. Individual Shared Responsibility (ISR) Penalty. See instructions..... ● 92 \_\_\_\_\_

Overpaid Tax/Tax Due

- 93 Payments balance. If line 78 is more than line 91, subtract line 91 from line 78..... ● 93 30,849.
- 94 Use Tax balance. If line 91 is more than line 78, subtract line 78 from line 91..... ● 94 \_\_\_\_\_
- 95 Payments after Individual Shared Responsibility Penalty. If line 93 is more than line 92, subtract line 92 from line 93..... ● 95 30,849.
- 96 Individual Shared Responsibility Penalty Balance. If line 92 is more than line 93, then subtract line 93 from line 92..... ● 96 \_\_\_\_\_

Your name: MICHAEL N. FEUER

Your SSN or ITIN



Overpaid Tax/Tax Due

- 97 Overpaid tax. If line 95 is more than line 65, subtract line 65 from line 95.....  97 5,697.
- 98 Amount of line 97 you want applied to your 2022 estimated tax..... ● 98
- 99 Overpaid tax available this year. Subtract line 98 from line 97..... ● 99 5,697.
- 100 Tax due. If line 95 is less than line 65, subtract line 95 from line 65.....  100

Contributions

Code Amount

- California Seniors Special Fund. See instructions..... ● 400
- Alzheimer's Disease and Related Dementia Voluntary Tax Contribution Fund..... ● 401
- Rare and Endangered Species Preservation Voluntary Tax Contribution Program..... ● 403
- California Breast Cancer Research Voluntary Tax Contribution Fund..... ● 405
- California Firefighters' Memorial Voluntary Tax Contribution Fund..... ● 406
- Emergency Food for Families Voluntary Tax Contribution Fund..... ● 407
- California Peace Officer Memorial Foundation Voluntary Tax Contribution Fund..... ● 408
- California Sea Otter Voluntary Tax Contribution Fund..... ● 410
- California Cancer Research Voluntary Tax Contribution Fund..... ● 413
- School Supplies for Homeless Children Voluntary Tax Contribution Fund..... ● 422
- State Parks Protection Fund/Parks Pass Purchase..... ● 423
- Protect Our Coast and Oceans Voluntary Tax Contribution Fund..... ● 424
- Keep Arts in Schools Voluntary Tax Contribution Fund..... ● 425
- Prevention of Animal Homelessness and Cruelty Voluntary Tax Contribution Fund..... ● 431
- California Senior Citizen Advocacy Voluntary Tax Contribution Fund..... ● 438
- Native California Wildlife Rehabilitation Voluntary Tax Contribution Fund..... ● 439
- Rape Kit Backlog Voluntary Tax Contribution Fund..... ● 440
- Schools Not Prisons Voluntary Tax Contribution Fund..... ● 443
- Suicide Prevention Voluntary Tax Contribution Fund..... ● 444
- Mental Health Crisis Prevention Voluntary Tax Contribution Fund..... ● 445
- California Community and Neighborhood Tree Voluntary Tax Contribution Fund..... ● 446
- 110 Add code 400 through code 446. This is your total contribution..... ● 110



Your name: MICHAEL N. FEUER

Your SSN or ITIN: [REDACTED]

Amount You Owe 111 AMOUNT YOU OWE. If you do not have an amount on line 99, add line 94, line 96, line 100, and line 110. See instructions. Do not send cash.
Mail to: FRANCHISE TAX BOARD, PO BOX 942867, SACRAMENTO CA 94267-0001
Pay Online - Go to ftb.ca.gov/pay for more information.

Interest and Penalties 112 Interest, late return penalties, and late payment penalties
113 Underpayment of estimated tax.
Check the box: FTB 5805 attached FTB 5805F attached
114 Total amount due. See instructions. Enclose, but do not staple, any payment.

115 REFUND OR NO AMOUNT DUE. Subtract the sum of line 110, line 112 and line 113 from line 99. See instructions.

Refund and Direct Deposit Mail to: FRANCHISE TAX BOARD, PO BOX 942840, SACRAMENTO CA 94240-0001
Fill in the information to authorize direct deposit of your refund into one or two accounts. Do not attach a voided check or a deposit slip. See instructions.
Have you verified the routing and account numbers? Use whole dollars only.
All or the following amount of my refund (line 115) is authorized for direct deposit into the account shown below:

Type: [X] Checking [ ] Savings
Routing number: [REDACTED]
Account number: [REDACTED]
116 Direct deposit amount: 5,697.

The remaining amount of my refund (line 115) is authorized for direct deposit into the account shown below:

Type: [ ] Checking [ ] Savings
Routing number:
Account number:
117 Direct deposit amount:

IMPORTANT: See the instructions to find out if you should attach a copy of your complete federal tax return.

Our privacy notice can be found in annual tax booklets or online. Go to ftb.ca.gov/privacy to learn about our privacy policy statement, or go to ftb.ca.gov/forms and search for 1131 to locate FTB 1131 EN-SP, Franchise Tax Board Privacy Notice on Collection. To request this notice by mail, call 800.338.0505 and enter form code 948 when instructed.
Under penalties of perjury, I declare that I have examined this tax return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete.

Your signature

Date

Spouse's/RDP's signature (if a joint tax return, both must sign)

Your email address. Enter only one email address.

Preferred phone number

Sign Here

Paid preparer's signature (declaration of preparer is based on all information of which preparer has any knowledge)

RONALD G. OGULNICK, CPA

It is unlawful to forge a spouse's/RDP's signature.

Firm's name (or yours, if self-employed)

RONALD G. OGULNICK, CPA PC

PTIN

P00016909

Firm's address

2060-D E. AVENIDA DE LOS ARBOLES, STE 356
THOUSAND OAKS, CA 91362

Firm's FEIN

854135818

Joint tax return? (See instructions)

Do you want to allow another person to discuss this tax return with us? See instructions. [X] Yes [ ] No

Print Third Party Designee's Name

RONALD G OGULNICK CPA

Telephone Number

(818) 454-2400

**2021 California Adjustments – Residents**

**CA (540)**

**Important:** Attach this schedule behind Form 540, Side 5 as a supporting California schedule.

Name(s) as shown on tax return

SSN or TIN

MICHAEL N. AND GAIL R. FEUER

**Part I Income Adjustment Schedule**

**Section A – Income** from federal Form 1040 or 1040-SR

	<b>A</b> Federal Amounts (taxable amounts from your federal tax return)	<b>B</b> Subtractions See instructions	<b>C</b> Additions See instructions
<b>1</b> Wages, salaries, tips, etc. See instructions before making an entry in column B or C. . . . . <b>1</b>	<input checked="" type="radio"/> 378,503. <input type="radio"/>	<input type="radio"/>	<input type="radio"/>
<b>2</b> Taxable interest. <b>a</b> <input checked="" type="radio"/> 2,187. <b>2b</b> <input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
<b>3</b> Ordinary dividends. See instructions. <b>a</b> <input checked="" type="radio"/> 4,177. <b>3b</b> <input type="radio"/>	<input checked="" type="radio"/> 7,631. <input type="radio"/>	<input type="radio"/>	<input type="radio"/> 699.
<b>4</b> IRA distributions. See instructions. <b>a</b> <input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
<b>5</b> Pensions and annuities. See instructions. <b>a</b> <input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
<b>6</b> Social security benefits. <b>a</b> <input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
<b>7</b> Capital gain or (loss). See instructions. . . . . <b>7</b>	<input checked="" type="radio"/> 7,927. <input type="radio"/>	<input type="radio"/>	<input type="radio"/>

**Section B – Additional Income** from federal Schedule 1 (Form 1040)

<b>1</b> Taxable refunds, credits, or offsets of state and local income taxes . . . . . <b>1</b>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
<b>2a</b> Alimony received. See instructions. . . . . <b>2a</b>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
<b>3</b> Business income or (loss). See instructions. . . . . <b>3</b>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
<b>4</b> Other gains or (losses). . . . . <b>4</b>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
<b>5</b> Rental real estate, royalties, partnerships, S corporations, trusts, etc. . . . . <b>5</b>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
<b>6</b> Farm income or (loss). . . . . <b>6</b>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
<b>7</b> Unemployment compensation . . . . . <b>7</b>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
<b>8</b> Other income:			
<b>a</b> Federal net operating loss . . . . . <b>8a</b>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
<b>b</b> Gambling income. . . . . <b>8b</b>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
<b>c</b> Cancellation of debt . . . . . <b>8c</b>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
<b>d</b> Foreign earned income exclusion from federal Form 2555. . . . . <b>8d</b>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
<b>e</b> Taxable Health Savings Account distribution. <b>8e</b>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
<b>f</b> Alaska Permanent Fund dividends. . . . . <b>8f</b>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
<b>g</b> Jury duty pay. . . . . <b>8g</b>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
<b>h</b> Prizes and awards. . . . . <b>8h</b>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>



Section B – Additional Income Continued	A Federal Amounts (taxable amounts from your federal tax return)	B Subtractions See instructions	C Additions See instructions
i Activity not engaged in for profit income. . . . . 8i	<input type="radio"/>		
j Stock options. . . . . 8j	<input type="radio"/>		
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	<input type="radio"/>		
l Olympic and Paralympic medals and USOC prize money. . . . . 8l	<input type="radio"/>		
m IRC Section 951(a) inclusion. . . . . 8m	<input type="radio"/>	<input type="radio"/>	
n IRC Section 951A(a) inclusion. . . . . 8n	<input type="radio"/>	<input type="radio"/>	
o IRC Section 461(l) excess business loss adjustment . . . . . 8o	<input type="radio"/>		<input type="radio"/>
p Taxable distributions from an ABLÉ account. . . . . 8p	<input type="radio"/>		
z Other income. List type and amount.  <input type="radio"/> _____ 8z	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
9 a Total other income. Add lines 8a through 8z. 9a	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
b1 Disaster loss deduction from form FTB 3805V. . . . . 9b1		<input type="radio"/>	
b2 NOL deduction from form FTB 3805V. . . . . 9b2		<input type="radio"/>	
b3 NOL from form FTB 3805Z, 3807, or 3809. . . . . 9b3		<input type="radio"/>	
b4 Student loan discharged due to closure of a for-profit school. . . . . 9b4	<input type="radio"/>	<input type="radio"/>	
10 Total. Combine Section A, line 1 through line 7, and Section B, line 1 through line 7, line 9a, and line 9b4 in column A (as applicable). Add Section A, line 1 through line 7, and Section B, line 1 through line 7, line 9a and line 9b1 through line 9b4 in column B and column C (as applicable). See instructions. . . . . 10	<input type="radio"/>	394,061. <input type="radio"/>	<input type="radio"/> 699.

Section C – Adjustments to Income from federal Schedule 1 (Form 1040)			
11 Educator expenses. . . . . 11	<input type="radio"/>	<input type="radio"/>	
12 Certain business expenses of reservists, performing artists, and fee-basis government officials. . . . . 12	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
13 Health savings account deduction. . . . . 13	<input type="radio"/>	<input type="radio"/>	
14 Moving expenses. Attach form FTB 3913. See instructions. . . . . 14	<input type="radio"/>		<input type="radio"/>
15 Deductible part of self-employment tax. See instructions. . . . . 15	<input type="radio"/>	<input type="radio"/>	
16 Self-employed SEP, SIMPLE, and qualified plans. . . . . 16	<input type="radio"/>		
17 Self-employed health insurance deduction. See instructions. . . . . 17	<input type="radio"/>	<input type="radio"/>	



Section C – Adjustments to Income Continued	A Federal Amounts (taxable amounts from your federal tax return)	B Subtractions See instructions	C Additions See instructions
18 Penalty on early withdrawal of savings. . . . . 18	<input checked="" type="radio"/>		<input checked="" type="radio"/>
19 a Alimony paid. . . . . 19a	<input checked="" type="radio"/>		<input checked="" type="radio"/>
b Recipient's: SSN <input checked="" type="radio"/> _____			
Last Name <input checked="" type="radio"/> _____			
20 IRA deduction. . . . . 20	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
21 Student loan interest deduction. . . . . 21	<input checked="" type="radio"/>		<input checked="" type="radio"/>
22 Reserved for future use. . . . . 22			
23 Archer MSA deduction. . . . . 23	<input checked="" type="radio"/>		
24 Other adjustments:			
a Jury duty pay. . . . . 24a	<input checked="" type="radio"/>		
b Deductible expenses related to income reported on line 8k from the rental of personal property engaged in for profit. . . . . 24b	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
c Nontaxable amount of the value of Olympic and Paralympic medals and USOC prize money reported on line 8l. . . . . 24c	<input checked="" type="radio"/>	<input checked="" type="radio"/>	
d Reforestation amortization and expenses . . . . . 24d	<input checked="" type="radio"/>	<input checked="" type="radio"/>	
e Repayment of supplemental unemployment benefits under the Trade Act of 1974 . . . . . 24e	<input checked="" type="radio"/>		
f Contributions to IRC Section 501(c)(18)(D) pension plans. . . . . 24f	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
g Contributions by certain chaplains to IRC Section 403(b) plans . . . . . 24g	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
h Attorney fees and court costs for actions involving certain unlawful discrimination claims. . . . . 24h	<input checked="" type="radio"/>		
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	<input checked="" type="radio"/>	<input checked="" type="radio"/>	
j Housing deduction from federal Form 2555. . . . . 24j	<input checked="" type="radio"/>	<input checked="" type="radio"/>	
k Excess deductions of IRC Section 67(e) expenses from federal Schedule K-1 (Form 1041). . . . . 24k	<input checked="" type="radio"/>	<input checked="" type="radio"/>	
z Other adjustments. List type and amount.			
<input checked="" type="radio"/> _____ 24z	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
25 Total other adjustments. Add lines 24a through 24z . . . . . 25	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
26 Add line 11 through line 23 and line 25 in columns A, B, and C. See instructions. . . . . 26	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
27 <b>Total.</b> Subtract line 26 from line 10 in columns A, B, and C. See instructions. . . . . 27	<input checked="" type="radio"/> 394,061.	<input checked="" type="radio"/>	<input checked="" type="radio"/> 699.

**Part II Adjustments to Federal Itemized Deductions**

Check the box if you did NOT itemize for federal but will itemize for California

	<b>A</b> Federal Amounts (from federal Schedule A (Form 1040))	<b>B</b> Subtractions See instructions	<b>C</b> Additions See instructions
<b>Medical and Dental Expenses</b> See instructions.			
1 Medical and dental expenses... <input checked="" type="radio"/> _____ 1			
2 Enter amount from federal Form 1040 or 1040-SR, line 11... <input checked="" type="radio"/> _____ 2			
3 Multiply line 2 by 7.5% (0.075)... <input checked="" type="radio"/> _____ 3			
4 Subtract line 3 from line 1. If line 3 is more than line 1, enter 0... <input checked="" type="radio"/> _____ 4			<input checked="" type="radio"/>
<b>Taxes You Paid</b>			
5 a State and local income tax or general sales taxes... <input checked="" type="radio"/> _____ 5a	30,849.	<input checked="" type="radio"/> 30,849.	
b State and local real estate taxes... <input checked="" type="radio"/> _____ 5b	19,389.		
c State and local personal property taxes... <input checked="" type="radio"/> _____ 5c	329.		
d Add line 5a through line 5c... <input checked="" type="radio"/> _____ 5d	50,567.		
e Enter the smaller of line 5d or \$10,000 (\$5,000 if married filing separately) in column A. Enter the amount from line 5a, column B in line 5e, column B. Enter the difference from line 5d and line 5e, column A in line 5e, column C... <input checked="" type="radio"/> _____ 5e	10,000.	<input checked="" type="radio"/> 30,849.	<input checked="" type="radio"/> 40,567.
6 Other taxes. List type <input checked="" type="radio"/> _____ 6		<input checked="" type="radio"/>	<input checked="" type="radio"/>
7 Add line 5e and line 6... <input checked="" type="radio"/> _____ 7	10,000.	<input checked="" type="radio"/> 30,849.	<input checked="" type="radio"/> 40,567.
<b>Interest You Paid</b>			
8 a Home mortgage interest and points reported to you on federal Form 1098... <input checked="" type="radio"/> _____ 8a	7,276.		<input checked="" type="radio"/>
b Home mortgage interest not reported to you on federal Form 1098... <input checked="" type="radio"/> _____ 8b			<input checked="" type="radio"/>
c Points not reported to you on federal Form 1098... <input checked="" type="radio"/> _____ 8c			<input checked="" type="radio"/>
d Mortgage insurance premiums... <input checked="" type="radio"/> _____ 8d		<input checked="" type="radio"/>	
e Add line 8a through line 8d... <input checked="" type="radio"/> _____ 8e	7,276.	<input checked="" type="radio"/>	<input checked="" type="radio"/>
9 Investment interest... <input checked="" type="radio"/> _____ 9		<input checked="" type="radio"/>	<input checked="" type="radio"/>
10 Add line 8e and line 9... <input checked="" type="radio"/> _____ 10	7,276.	<input checked="" type="radio"/>	<input checked="" type="radio"/>

Part II Adjustments to Federal Itemized Deductions Continued		A Federal Amounts (from federal Schedule A (Form 1040))	B Subtractions See instructions	C Additions See instructions
<b>Gifts to Charity</b>				
11	Gifts by cash or check	29,510.		
12	Other than by cash or check	560.		
13	Carryover from prior year			
14	Add line 11 through line 13	30,070.		
<b>Casualty and Theft Losses</b>				
15	Casualty or theft loss(es) (other than net qualified disaster losses). Attach federal Form 4684. See instructions			
<b>Other Itemized Deductions</b>				
16	Other—from list in federal instructions			
17	Add lines 4, 7, 10, 14, 15, and 16 in columns A, B, and C.	47,346.	30,849.	40,567.
18	<b>Total.</b> Combine line 17 column A less column B plus column C.			57,064.

**Job Expenses and Certain Miscellaneous Deductions**

19	Unreimbursed employee expenses - job travel, union dues, job education, etc. Attach federal Form 2106 if required. See instructions.			
20	Tax preparation fees		1,235.	
21	Other expenses - investment, safe deposit box, etc. List type. SEE STATEMENT 1		4,404.	
22	Add line 19 through line 21		5,639.	
23	Enter amount from federal Form 1040 or 1040-SR, line 11.	394,061.		
24	Multiply line 23 by 2% (0.02). If less than zero, enter 0.		7,881.	
25	Subtract line 24 from line 22. If line 24 is more than line 22, enter 0.			0.
26	<b>Total Itemized Deductions.</b> Add line 18 and line 25.			57,064.
27	Other adjustments. See instructions. Specify.			
28	Combine line 26 and line 27.			57,064.
29	<b>Is your federal AGI (Form 540, line 13) more than the amount shown below for your filing status?</b>			
	Single or married/RDP filing separately	\$212,288		
	Head of household	\$318,437		
	Married/RDP filing jointly or qualifying widow(er)	\$424,581		
	<b>No.</b> Transfer the amount on line 28 to line 29.			
	<b>Yes.</b> Complete the Itemized Deductions Worksheet in the instructions for Schedule CA (540), line 29.			
29				57,064.
30	<b>Enter the larger of the amount on line 29 or your standard deduction listed below</b>			
	Single or married/RDP filing separately. See instructions.	\$4,803		
	Married/RDP filing jointly, head of household, or qualifying widow(er)	\$9,606		
	<b>Transfer the amount on line 30 to Form 540, line 18.</b>			
30				57,064.

MICHAEL N. AND GAIL R. FEUER



STATEMENT 1  
SCHEDULE CA, PART II, LINE 21  
MISCELLANEOUS DEDUCTIONS SUBJECT TO 2% AGI LIMIT

INVESTMENT EXPENSE

	\$	4,404.
TOTAL	\$	<u>4,404.</u>