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 Check only one box. ☒ Single ☐ Married filing jointly ☐ Married filing separately (MFS) ☐ Head of household (HOH) ☐ Qualifying widow(er) (QW)

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
U.S CITIZEN	IN CANADA	000-00-0000
If joint return, spouse's first name and middle initial	Last name	Spouse's social security number

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

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

LIVES IN CANADA

Foreign country name	Foreign province/state/county	Foreign postal code
Canada	ONTARIO	M5G 1S4

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): If more than four dependents, see instructions and check here ► ☐

(1) First name Last name	(2) Social security number	(3) Relationship to you	(4) ✔ if qualifies for (see instructions): Child tax credit	Credit for other dependents
			☐	☐
			☐	☐
			☐	☐
			☐	☐

Attach Sch. B if required.

1	Wages, salaries, tips, etc. Attach Form(s) W-2				1	100,000.
2a	Tax-exempt interest	2a		b Taxable interest	2b	
3a	Qualified dividends	3a		b Ordinary dividends	3b	
4a	IRA distributions	4a		b Taxable amount	4b	
5a	Pensions and annuities	5a		b Taxable amount	5b	
6a	Social security benefits	6a		b Taxable amount	6b	
7	Capital gain or (loss). Attach Schedule D if required. If not required, check here ► ☐				7	10,000.
8	Other income from Schedule 1, line 10				8	-80,000.
9	Add lines 1, 2b, 3b, 4b, 5b, 6b, 7, and 8. This is your **total income** ►				9	30,000.
10	Adjustments to income from Schedule 1, line 26				10	
11	Subtract line 10 from line 9. This is your **adjusted gross income** ►				11	30,000.
12a	**Standard deduction or itemized deductions** (from Schedule A)		12a	12,550.		
b	Charitable contributions if you take the standard deduction (see instructions)		12b			
c	Add lines 12a and 12b				12c	12,550.
13	Qualified business income deduction from Form 8995 or Form 8995-A				13	
14	Add lines 12c and 13				14	12,550.
15	**Taxable income.** Subtract line 14 from line 11. If zero or less, enter -0-				15	17,450.

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	3,288.
17	Amount from Schedule 2, line 3		17	
18	Add lines 16 and 17		18	3,288.
19	Nonrefundable child tax credit or credit for other dependents from Schedule 8812		19	
20	Amount from Schedule 3, line 8		20	3,288.
21	Add lines 19 and 20		21	3,288.
22	Subtract line 21 from line 18. If zero or less, enter -0-		22	0.
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	0.
25	Federal income tax withheld from:			
a	Form(s) W-2	25a		
b	Form(s) 1099	25b		
c	Other forms (see instructions)	25c		
d	Add lines 25a through 25c		25d	
26	2021 estimated tax payments and amount applied from 2020 return		26	
27a	Earned income credit (EIC)	27a		
	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		
30	Recovery rebate credit. See instructions	30		
31	Amount from Schedule 3, line 15	31		
32	Add lines 27a and 28 through 31. These are your **total other payments and refundable credits** ▶		32	
33	Add lines 25d, 26, and 32. These are your **total payments** ▶		33	

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

Refund

34	If line 33 is more than line 24, subtract line 24 from line 33. This is the amount you **overpaid**		34	
35a	Amount of line 34 you want **refunded to you.** If Form 8888 is attached, check here ▶ ☐		35a	
▶b	Routing number X X X X X X X X X ▶c Type: ☐ Checking ☐ Savings			
▶d	Account number X X X X X X X X X X X X X X X X X			
36	Amount of line 34 you want **applied to your 2022 estimated tax** ▶	36		

Direct deposit? See instructions.

Amount You Owe

37	**Amount you owe.** Subtract line 33 from line 24. For details on how to pay, see instructions ▶		37	0.
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.

Your signature	Date	Your occupation	If the IRS sent you an Identity Protection PIN, enter it here (see inst.) ▶
		UNIVERSITY PROFESSION	
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.) ▶
Phone no.	Email address		

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

Paid Preparer Use Only

Preparer's name	Preparer's signature	Date	PTIN	Check if:
	Non-Paid Preparer			☐ 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
U.S CITIZEN IN CANADA

Your social security number
000-00-0000

Part I Additional Income

1	Taxable refunds, credits, or offsets of state and local income taxes			**1**	
2a	Alimony received			**2a**	
b	Date of original divorce or separation agreement (see instructions) ▶				
3	Business income or (loss). Attach Schedule C			**3**	
4	Other gains or (losses). Attach Form 4797			**4**	
5	Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E			**5**	
6	Farm income or (loss). Attach Schedule F			**6**	
7	Unemployment compensation			**7**	
8	Other income:				
a	Net operating loss	**8a**	( )		
b	Gambling income	**8b**			
c	Cancellation of debt	**8c**			
d	Foreign earned income exclusion from Form 2555	**8d**	(100,000.)		
e	Taxable Health Savings Account distribution	**8e**			
f	Alaska Permanent Fund dividends	**8f**			
g	Jury duty pay	**8g**			
h	Prizes and awards	**8h**			
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**			
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**			
z	Other income. List type and amount ▶ TFSA INCOME 20,000.	**8z**	20,000.		
9	Total other income. Add lines 8a through 8z			**9**	-80,000.
10	Combine lines 1 through 7 and 9. Enter here and on Form 1040, 1040-SR, or 1040-NR, line 8			**10**	-80,000.

Part II Adjustments to Income

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

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* 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
U.S CITIZEN IN CANADA

Your social security number
000-00-0000

Part I Nonrefundable Credits

1	Foreign tax credit. Attach Form 1116 if required			**1**	3,288.
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**	3,288.

(continued on page 2)

Part II Other Payments and Refundable Credits

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

SCHEDULE B (Form 1040)

Department of the Treasury
Internal Revenue Service (99)

Interest and Ordinary Dividends

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

OMB No. 1545-0074

2021

Attachment Sequence No. 08

Name(s) shown on return: U.S CITIZEN IN CANADA

Your social security number: 000-00-0000

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.

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

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

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.

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

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

Part III Foreign Accounts and Trusts

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

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

Department of the Treasury
Internal Revenue Service (99)

Capital Gains and Losses

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

OMB No. 1545-0074

2021

Attachment Sequence No. **12**

Name(s) shown on return: U.S CITIZEN IN CANADA

Your social security number: 000-00-0000

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)
1a Totals for all short-term transactions reported on Form 1099-B for which basis was reported to the IRS and for which you have no adjustments (see instructions). However, if you choose to report all these transactions on Form 8949, leave this line blank and go to line 1b				
1b Totals for all transactions reported on Form(s) 8949 with **Box A** checked				
2 Totals for all transactions reported on Form(s) 8949 with **Box B** checked				
3 Totals for all transactions reported on Form(s) 8949 with **Box C** checked				

4	Short-term gain from Form 6252 and short-term gain or (loss) from Forms 4684, 6781, and 8824	**4**	
5	Net short-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1	**5**	
6	Short-term capital loss carryover. Enter the amount, if any, from line 8 of your **Capital Loss Carryover Worksheet** in the instructions	**6**	( )
7	**Net short-term capital gain or (loss).** Combine lines 1a through 6 in column (h). If you have any long-term capital gains or losses, go to Part II below. Otherwise, go to Part III on the back	**7**	

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)
8a Totals for all long-term transactions reported on Form 1099-B for which basis was reported to the IRS and for which you have no adjustments (see instructions). However, if you choose to report all these transactions on Form 8949, leave this line blank and go to line 8b				
8b Totals for all transactions reported on Form(s) 8949 with **Box D** checked				
9 Totals for all transactions reported on Form(s) 8949 with **Box E** checked				
10 Totals for all transactions reported on Form(s) 8949 with **Box F** checked	100,000.	90,000.		10,000.

11	Gain from Form 4797, Part I; long-term gain from Forms 2439 and 6252; and long-term gain or (loss) from Forms 4684, 6781, and 8824	**11**	
12	Net long-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1	**12**	
13	Capital gain distributions. See the instructions	**13**	
14	Long-term capital loss carryover. Enter the amount, if any, from line 13 of your **Capital Loss Carryover Worksheet** in the instructions	**14**	( )
15	**Net long-term capital gain or (loss).** Combine lines 8a through 14 in column (h). Then, go to Part III on the back	**15**	10,000.

Part III Summary

16 Combine lines 7 and 15 and enter the result . . . . . **16** 10,000.

- If line 16 is a **gain,** enter the amount from line 16 on Form 1040, 1040-SR, or 1040-NR, line 7. Then, go to line 17 below.
- If line 16 is a **loss,** skip lines 17 through 20 below. Then, go to line 21. Also be sure to complete line 22.
- If line 16 is **zero,** skip lines 17 through 21 below and enter -0- on Form 1040, 1040-SR, or 1040-NR, line 7. Then, go to line 22.

17 Are lines 15 and 16 **both** gains?

☒ **Yes.** Go to line 18.

☐ **No.** Skip lines 18 through 21, and go to line 22.

18 If you are required to complete the **28% Rate Gain Worksheet** (see instructions), enter the amount, if any, from line 7 of that worksheet . . . . . ▶ **18**

19 If you are required to complete the **Unrecaptured Section 1250 Gain Worksheet** (see instructions), enter the amount, if any, from line 18 of that worksheet . . . . . ▶ **19**

20 Are lines 18 and 19 both zero or blank and are you not filing Form 4952?

☒ **Yes.** Complete the **Qualified Dividends and Capital Gain Tax Worksheet** in the instructions for Forms 1040 and 1040-SR, line 16. **Don't** complete lines 21 and 22 below.

☐ **No.** Complete the **Schedule D Tax Worksheet** in the instructions. **Don't** complete lines 21 and 22 below.

21 If line 16 is a loss, enter here and on Form 1040, 1040-SR, or 1040-NR, line 7, the **smaller** of:

- The loss on line 16; or
- ($3,000), or if married filing separately, ($1,500)

. . . . . **21** ( )

Note: When figuring which amount is smaller, treat both amounts as positive numbers.

22 Do you have qualified dividends on Form 1040, 1040-SR, or 1040-NR, line 3a?

☐ **Yes.** Complete the **Qualified Dividends and Capital Gain Tax Worksheet** in the instructions for Forms 1040 and 1040-SR, line 16.

☐ **No.** Complete the rest of Form 1040, 1040-SR, or 1040-NR.

Name(s) shown on return. Name and SSN or taxpayer identification no. not required if shown on other side	Social security number or taxpayer identification number
U.S CITIZEN IN CANADA	000-00-0000

Before you check Box D, E, or F 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 II **Long-Term.** Transactions involving capital assets you held more than 1 year are generally long-term (see instructions). For short-term transactions, see page 1.

Note: You may aggregate all long-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 8a; you aren't required to report these transactions on Form 8949 (see instructions).

You *must* check Box D, E, *or* F below. Check only one box. If more than one box applies for your long-term transactions, complete a separate Form 8949, page 2, for each applicable box. If you have more long-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.

- ☐ **(D)** Long-term transactions reported on Form(s) 1099-B showing basis was reported to the IRS (see **Note** above)
- ☐ **(E)** Long-term transactions reported on Form(s) 1099-B showing basis **wasn't** reported to the IRS
- ☒ **(F)** Long-term transactions not reported to you on Form 1099-B

1 (a) Description of property (Example: 100 sh. XYZ Co.)	(b) Date acquired (Mo., day, yr.)	(c) Date sold or disposed of (Mo., day, yr.)	(d) Proceeds (sales price) (see instructions)	(e) Cost or other basis. See the **Note** below and see *Column (e)* in the separate instructions	Adjustment, if any, to gain or loss. If you enter an amount in column (g), enter a code in column (f). See the separate instructions. (f) Code(s) from instructions	(g) Amount of adjustment	(h) Gain or (loss). Subtract column (e) from column (d) and combine the result with column (g)
CANADIAN ASSETS		11/15/21	100,000.	90,000.			10,000.
2 Totals. Add the amounts in columns (d), (e), (g), and (h) (subtract negative amounts). Enter each total here and include on your Schedule D, **line 8b** (if **Box D** above is checked), **line 9** (if **Box E** above is checked), or **line 10** (if **Box F** above is checked) ▶			100,000.	90,000.			10,000.

Note: If you checked Box D 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.

Form **1116**

Department of the Treasury
Internal Revenue Service (99)

Foreign Tax Credit

(Individual, Estate, or Trust)

► **Attach to Form 1040, 1040-SR, 1040-NR, 1041, or 990-T.** CANADA PASSIVE

► **Go to *www.irs.gov/Form1116* for instructions and the latest information.**

OMB No. 1545-0121

2021

Attachment Sequence No. **19**

Name	**Identifying number** as shown on page 1 of your tax return
U.S CITIZEN IN CANADA	000-00-0000

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

h Resident of (name of country) ► Canada

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 cols. A, B, and C.)	
		A	B	C		
i	**Enter the name of the foreign country or U.S. possession** ►	Canada				
1a	Gross income from sources within country shown above and of the type checked above (see instructions): CAPITAL GAINS; TFSA INCOME	30,000.			**1a**	30,000.
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 ► ☐					
Deductions and losses (**Caution:** See instructions.):						
2	Expenses **definitely related** to the income on line 1a (attach statement)					
3	Pro rata share of other deductions **not definitely related:**					
a	Certain itemized deductions or standard deduction (see instructions)	12,550.				
b	Other deductions (attach statement)					
c	Add lines 3a and 3b	12,550.				
d	Gross foreign source income (see instructions)	30,000.				
e	Gross income from all sources (see instructions)	130,000.				
f	Divide line 3d by line 3e (see instructions)	0.2308				
g	Multiply line 3c by line 3f	2,897.				
4	Pro rata share of interest expense (see instructions):					
a	Home mortgage interest (use the Worksheet for Home Mortgage Interest in the instructions)					
b	Other interest expense					
5	Losses from foreign sources					
6	Add lines 2, 3g, 4a, 4b, and 5	2,897.			**6**	2,897.
7	Subtract line 6 from line 1a. Enter the result here and on line 15, page 2 ►				**7**	27,103.

Part II Foreign Taxes Paid or Accrued (see instructions)

Country	Credit is claimed for taxes (you must check one) (j) ☐ Paid (k) ☒ Accrued — (l) Date paid or accrued	Foreign taxes paid or accrued — In foreign currency — Taxes withheld at source on: (m) Dividends	(n) Rents and royalties	(o) Interest	(p) Other foreign taxes paid or accrued	In U.S. dollars — Taxes withheld at source on: (q) Dividends	(r) Rents and royalties	(s) Interest	(t) Other foreign taxes paid or accrued	(u) Total foreign taxes paid or accrued (add cols. (q) through (t))
A	12/31/2021								5,000.	5,000.
B										
C										
8	**Add lines A through C, column (u). Enter the total here and on line 9, page 2** ►								**8**	5,000.

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	5,000.		
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	5,000.		
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	5,000.
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	27,103.		
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	27,103.		
18	**Individuals:** Enter the amount from line 15 of your Form 1040, 1040-SR, or 1040-NR. **Estates and trusts:** Enter your taxable income without the deduction for your exemption	18	17,450.		
	Caution: If you figured your tax using the lower rates on qualified dividends or capital gains, see instructions.				
19	Divide line 17 by line 18. If line 17 is more than line 18, enter "1"			19	1.0000
20	**Individuals:** Enter the total of Form 1040, 1040-SR, or 1040-NR, line 16, and Schedule 2 (Form 1040), line 2. **Estates and trusts:** 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			20	3,288.
	Caution: 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.				
21	Multiply line 20 by line 19 (maximum amount of credit)			21	3,288.
22	Increase in limitation (section 960(c))			22	
23	Add lines 21 and 22			23	3,288.
24	Enter the **smaller** 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	3,288.

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 **smaller** of line 20 or line 32			33	3,288.
34	Reduction of credit for international boycott operations. See instructions for line 12			34	
35	Subtract line 34 from line 33. This is your **foreign tax credit.** 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	3,288.

SCHEDULE B (Form 1116)

(December 2021)

Department of the Treasury
Internal Revenue Service

Foreign Tax Carryover Reconciliation Schedule

For calendar year 20 _____, or other tax year beginning _____, 20 _____, and ending _____, 20 _____.

► **See separate instructions.**
► **Attach to Form 1116.**
► **Go to *www.irs.gov/Form1116* for instructions and the latest information.**

CANADA PASSIVE

OMB No. 1545-0121

Name

U.S CITIZEN IN CANADA

Identifying number as shown on page 1 of your tax return

000-00-0000

Use a separate Schedule B (Form 1116) for each applicable category of income listed below. See instructions. Check only one box on each schedule.

Check the box for the same separate category code as that shown on the Form 1116 to which this Schedule B is attached.

a ☐ Reserved for future use **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 If box e is checked, enter the country code for the sanctioned country. See instructions . . . . . ►

i If box f is checked, enter the country code for the treaty country. See instructions . . . . . ►

	Foreign Tax Carryover Reconciliation	(i) 10th Preceding Tax Year	(ii) 9th Preceding Tax Year	(iii) 8th Preceding Tax Year	(iv) 7th Preceding Tax Year	(v) 6th Preceding Tax Year	(vi) 5th Preceding Tax Year	(vii) Subtotal (add columns (i) through (vi))
1	Foreign tax carryover from the prior tax year (enter amounts from the appropriate columns of line 6 of the worksheet in the instructions)	0.	0.	0.	0.	0.	0.	0.
2	Adjustments to line 1 (enter description—see instructions):							
a	Carryback adjustment (see instructions)							
b	Adjustments for section 905(c) redeterminations (see instructions)	0.	0.	0.	0.	0.	0.	0.
c		0.	0.	0.	0.	0.	0.	0.
d		0.	0.	0.	0.	0.	0.	0.
e		0.	0.	0.	0.	0.	0.	0.
f		0.	0.	0.	0.	0.	0.	0.
g		0.	0.	0.	0.	0.	0.	0.
3	Adjusted foreign tax carryover from prior tax year (combine lines 1 and 2)	0.	0.	0.	0.	0.	0.	0.
4	Foreign tax carryover used in current tax year (enter as a negative number)	0.	0.	0.	0.	0.	0.	0.
5	Foreign tax carryover expired unused in current tax year (enter as a negative number)	0.						0.
6	Foreign tax carryover generated in current tax year							
7	Actual or estimated amount of line 6 to be carried back to prior tax year (enter as a negative number)							
8	Foreign tax carryover to the following tax year. Combine lines 3 through 7.	-0-	0.	0.	0.	0.	0.	0.

	Foreign Tax Carryover Reconciliation *(continued)*	(viii) Subtotal from page 1 (enter the amounts from column (vii) on page 1)	(ix) 4th Preceding Tax Year	(x) 3rd Preceding Tax Year	(xi) 2nd Preceding Tax Year	(xii) 1st Preceding Tax Year	(xiii) Current Tax Year	(xiv) Totals (add columns (viii) through (xiii))
1	Foreign tax carryover from the prior tax year (enter amounts from the appropriate columns of line 6 of the worksheet in the instructions)	0.	0.	0.	0.	0.		0.
2	Adjustments to line 1 (enter description—see instructions):							
a	Carryback adjustment (see instructions)					0.		0.
b	Adjustments for section 905(c) redeterminations (see instructions)	0.	0.	0.	0.	0.		0.
c		0.	0.	0.	0.	0.		0.
d		0.	0.	0.	0.	0.		0.
e		0.	0.	0.	0.	0.		0.
f		0.	0.	0.	0.	0.		0.
g		0.	0.	0.	0.	0.		0.
3	Adjusted foreign tax carryover from prior tax year (combine lines 1 and 2). Include the column (xiv) total on the current year Form 1116, Part III, line 10.	0.	0.	0.	0.	0.		0.
4	Foreign tax carryover used in current tax year (enter as a negative number)	0.	0.	0.	0.	0.		0.
5	Foreign tax carryover expired unused in current tax year (enter as a negative number)	0.						0.
6	Foreign tax carryover generated in current tax year						1,712.	1,712.
7	Actual or estimated amount of line 6 to be carried back to prior tax year (enter as a negative number)						0.	0.
8	Foreign tax carryover to the following tax year. Combine lines 3 through 7.	0.	0.	0.	0.	0.	1,712.	1,712.

Form **2555**

Department of the Treasury
Internal Revenue Service

Foreign Earned Income

▶ **Attach to Form 1040 or 1040-SR.**
▶ **Go to *www.irs.gov/Form2555* for instructions and the latest information.**

OMB No. 1545-0074

2021

Attachment Sequence No. **34**

For Use by U.S. Citizens and Resident Aliens Only

Name shown on Form 1040 or 1040-SR	**Your social security number**
U.S CITIZEN IN CANADA	000-00-0000

Part I General Information

1 Your foreign address (including country)

2 Your occupation: UNIVERSITY PROFESSION

3 Employer's name ▶ EMPLOYER

4a Employer's U.S. address ▶ None

b Employer's foreign address ▶

5 Employer is (check any that apply): **a** ☒ A foreign entity **b** ☐ A U.S. company **c** ☐ Self **d** ☐ A foreign affiliate of a U.S. company **e** ☐ Other (specify) ▶

6a If you previously filed Form 2555 or Form 2555-EZ, enter the last year you filed the form. ▶ 2020

b If you didn't previously file Form 2555 or Form 2555-EZ to claim either of the exclusions, check here ▶ ☐ and go to line 7.

c Have you ever revoked either of the exclusions? . . . . . ☐ **Yes** ☒ **No**

d If you answered "Yes," enter the type of exclusion and the tax year for which the revocation was effective. ▶

7 Of what country are you a citizen/national? ▶

8a Did you maintain a separate foreign residence for your family because of adverse living conditions at your tax home? See ***Second foreign household*** in the instructions . . . . . ☐ **Yes** ☒ **No**

b If "Yes," enter city and country of the separate foreign residence. Also, enter the number of days during your tax year that you maintained a second household at that address. ▶

9 List your tax home(s) during your tax year and date(s) established. ▶ CANADA 01/01/2003

Next, complete either Part II or Part III. If an item doesn't apply, enter "N/A." If you don't give the information asked for, any exclusion or deduction you claim may be disallowed.

Part II Taxpayers Qualifying Under Bona Fide Residence Test

Note: Only U.S. citizens and resident aliens who are citizens or nationals of U.S. treaty countries can use this test. See instructions.

10 Date bona fide residence began ▶ _____, and ended ▶ _____

11 Kind of living quarters in foreign country ▶ **a** ☐ Purchased house **b** ☐ Rented house or apartment **c** ☐ Rented room **d** ☐ Quarters furnished by employer

12a Did any of your family live with you abroad during any part of the tax year? . . . . . ☐ **Yes** ☐ **No**

b If "Yes," who and for what period? ▶

13a Have you submitted a statement to the authorities of the foreign country where you claim bona fide residence that you aren't a resident of that country? See instructions . . . . . ☐ **Yes** ☐ **No**

b Are you required to pay income tax to the country where you claim bona fide residence? See instructions . ☐ **Yes** ☐ **No**

If you answered "Yes" to 13a and "No" to 13b, you don't qualify as a bona fide resident. Don't complete the rest of this part.

14 If you were present in the United States or its possessions during the tax year, complete columns **(a)–(d)** below. **Don't** include the income from column **(d)** in Part IV, but report it on Form 1040 or 1040-SR.

(a) Date arrived in U.S.	**(b)** Date left U.S.	**(c)** Number of days in U.S. on business	**(d)** Income earned in U.S. on business (attach computation)	**(a)** Date arrived in U.S.	**(b)** Date left U.S.	**(c)** Number of days in U.S. on business	**(d)** Income earned in U.S. on business (attach computation)

15a List any contractual terms or other conditions relating to the length of your employment abroad. ▶

b Enter the type of visa under which you entered the foreign country. ▶

c Did your visa limit the length of your stay or employment in a foreign country? If "Yes," attach explanation . ☐ **Yes** ☐ **No**

d Did you maintain a home in the United States while living abroad? . . . . . ☐ **Yes** ☐ **No**

e If "Yes," enter address of your home, whether it was rented, the names of the occupants, and their relationship to you. ▶

Part III Taxpayers Qualifying Under Physical Presence Test

Note: U.S. citizens and all resident aliens can use this test. See instructions.

16 The physical presence test is based on the 12-month period from ▶ 01/01/2021 through ▶ 12/31/2021

17 Enter your principal country of employment during your tax year. ▶ CANADA

18 If you traveled abroad during the 12-month period entered on line 16, complete columns **(a)–(f)** below. Exclude travel between foreign countries that didn't involve travel on or over international waters, or in or over the United States, for 24 hours or more. If you have no travel to report during the period, enter "Physically present in a foreign country or countries for the entire 12-month period." **Don't** include the income from column **(f)** below in Part IV, but report it on Form 1040 or 1040-SR.

(a) Name of country (including U.S.)	(b) Date arrived	(c) Date left	(d) Full days present in country	(e) Number of days in U.S. on business	(f) Income earned in U.S. on business (attach computation)
Physically present in					
a foreign country or					
countries for the					
entire 12-month period					

Part IV All Taxpayers

Note: Enter on lines 19 through 23 all income, including noncash income, you earned and actually or constructively received during your 2021 tax year for services you performed in a foreign country. If any of the foreign earned income received this tax year was earned in a prior tax year, or will be earned in a later tax year (such as a bonus), see the instructions. **Don't** include income from line 14, column **(d)**, or line 18, column **(f)**. Report amounts in U.S. dollars, using the exchange rates in effect when you actually or constructively received the income.

If you are a cash basis taxpayer, report on Form 1040 or 1040-SR all income you received in 2021, no matter when you performed the service.

2021 Foreign Earned Income			Amount (in U.S. dollars)
19 Total wages, salaries, bonuses, commissions, etc.		**19**	100,000.
20 Allowable share of income for personal services performed (see instructions):			
a In a business (including farming) or profession		**20a**	
b In a partnership. List partnership's name and address and type of income. ▶		**20b**	
21 Noncash income (market value of property or facilities furnished by employer—attach statement showing how it was determined):			
a Home (lodging)		**21a**	
b Meals		**21b**	
c Car		**21c**	
d Other property or facilities. List type and amount. ▶		**21d**	
22 Allowances, reimbursements, or expenses paid on your behalf for services you performed:			
a Cost of living and overseas differential	**22a**		
b Family	**22b**		
c Education	**22c**		
d Home leave	**22d**		
e Quarters	**22e**		
f For any other purpose. List type and amount. ▶	**22f**		
g Add lines 22a through 22f		**22g**	
23 Other foreign earned income. List type and amount. ▶		**23**	
24 Add lines 19 through 21d, line 22g, and line 23		**24**	100,000.
25 Total amount of meals and lodging included on line 24 that is excludable (see instructions)		**25**	
26 Subtract line 25 from line 24. Enter the result here and on line 27 on page 3. This is your **2021 foreign earned income** ▶		**26**	100,000.

Part V All Taxpayers

27	Enter the amount from line 26	27	100,000.

Are you claiming the housing exclusion or housing deduction?

☐ **Yes.** Complete Part VI.

☒ **No.** Go to Part VII.

Part VI Taxpayers Claiming the Housing Exclusion and/or Deduction

28	Qualified housing expenses for the tax year (see instructions)	28	
29a	Enter location where housing expenses incurred. See instructions. ▶		
b	Enter limit on housing expenses. See instructions	29b	
30	Enter the **smaller** of line 28 or line 29b	30	
31	Number of days in your qualifying period that fall within your 2021 tax year (see instructions) — 31 ____ days		
32	Multiply $47.65 by the number of days on line 31. If 365 is entered on line 31, enter $17,392 here	32	
33	Subtract line 32 from line 30. If the result is zero or less, don't complete the rest of this part or any of Part IX	33	
34	Enter employer-provided amounts. See instructions — 34 ____		
35	Divide line 34 by line 27. Enter the result as a decimal (rounded to at least three places), but don't enter more than "1.000"	35	
36	**Housing exclusion.** Multiply line 33 by line 35. Enter the result but don't enter more than the amount on line 34. Also, complete Part VIII ▶	36	

Note: The housing deduction is figured in Part IX. If you choose to claim the foreign earned income exclusion, complete Parts VII and VIII before Part IX.

Part VII Taxpayers Claiming the Foreign Earned Income Exclusion

37	Maximum foreign earned income exclusion. Enter $108,700	37	108,700.
38	• If you completed Part VI, enter the number from line 31. • All others, enter the number of days in your qualifying period that fall within your 2021 tax year. See the instructions for line 31. — 38 365 days		
39	• If line 38 and the number of days in your 2021 tax year (usually 365) are the same, enter "1.000." • Otherwise, divide line 38 by the number of days in your 2021 tax year and enter the result as a decimal (rounded to at least three places).	39	1.000
40	Multiply line 37 by line 39	40	108,700.
41	Subtract line 36 from line 27	41	100,000.
42	**Foreign earned income exclusion.** Enter the **smaller** of line 40 or line 41. Also, complete Part VIII ▶	42	100,000.

Part VIII Taxpayers Claiming the Housing Exclusion, Foreign Earned Income Exclusion, or Both

43	Add lines 36 and 42	43	100,000.
44	Deductions allowed in figuring your adjusted gross income (Form 1040 or 1040-SR, line 11) that are allocable to the excluded income. See instructions and attach computation	44	
45	Subtract line 44 from line 43. Enter the result here and in parentheses on Schedule 1 (Form 1040), line 8d. Complete the Foreign Earned Income Tax Worksheet in the Instructions for Forms 1040 and 1040-SR if you enter an amount on this line	45	100,000.

Part IX Taxpayers Claiming the Housing Deduction—Complete this part only if **(a)** line 33 is more than line 36, and **(b)** line 27 is more than line 43.

46	Subtract line 36 from line 33	46	
47	Subtract line 43 from line 27	47	
48	Enter the **smaller** of line 46 or line 47	48	
	Note: If line 47 is **more than** line 48 and you couldn't deduct all of your 2020 housing deduction because of the 2020 limit, use the Housing Deduction Carryover Worksheet in the instructions to figure the amount to enter on line 49. Otherwise, go to line 50.		
49	Housing deduction carryover from 2020 (from the Housing Deduction Carryover Worksheet in the instructions)	49	
50	**Housing deduction.** Add lines 48 and 49. Enter the total here and on Schedule 1 (Form 1040), line 24j. Complete the Foreign Earned Income Tax Worksheet in the Instructions for Forms 1040 and 1040-SR if you enter an amount on this line ▶	50	