

**SCHEDULE C
(Form 1040)**

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

OMB No. 1545-0074

2021

Attachment
Sequence No. **09**

Department of the Treasury
Internal Revenue Service (99)

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

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

Name of proprietor JOHN H HERRIGEL		Social security number (SSN) 153-68-7344
A Principal business or profession, including product or service (see instructions) Oyster Distribution	B Enter code from instructions ▶ 4 2 4 5 0 0	
C Business name. If no separate business name, leave blank. The Maine Oyster Company	D Employer ID number (EIN) (see instr.) 8 2 2 3 3 9 3 0 6	
E Business address (including suite or room no.) ▶ 47 Wallace Circle City, town or post office, state, and ZIP code Phippsburg, ME 04562		
F Accounting method: (1) <input checked="" type="checkbox"/> Cash (2) <input type="checkbox"/> Accrual (3) <input type="checkbox"/> Other (specify) ▶		
G Did you "materially participate" in the operation of this business during 2021? If "No," see instructions for limit on losses . . . <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No		
H If you started or acquired this business during 2021, check here . . . <input type="checkbox"/>		
I Did you make any payments in 2021 that would require you to file Form(s) 1099? See instructions . . . <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
J If "Yes," did you or will you file required Form(s) 1099? . . . <input type="checkbox"/> Yes <input type="checkbox"/> No		

Part I Income

1 Gross receipts or sales. See instructions for line 1 and check the box if this income was reported to you on Form W-2 and the "Statutory employee" box on that form was checked . . . ▶ <input type="checkbox"/>	1	265,571.
2 Returns and allowances	2	
3 Subtract line 2 from line 1	3	265,571.
4 Cost of goods sold (from line 42)	4	
5 Gross profit. Subtract line 4 from line 3	5	265,571.
6 Other income, including federal and state gasoline or fuel tax credit or refund (see instructions)	6	
7 Gross income. Add lines 5 and 6 ▶	7	265,571.

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

8 Advertising	8	13,423.	18 Office expense (see instructions)	18	5,320.
9 Car and truck expenses (see instructions)	9	6,720.	19 Pension and profit-sharing plans	19	
10 Commissions and fees	10		20 Rent or lease (see instructions):		
11 Contract labor (see instructions)	11		a Vehicles, machinery, and equipment	20a	
12 Depletion	12		b Other business property	20b	
13 Depreciation and section 179 expense deduction (not included in Part III) (see instructions)	13	0.	21 Repairs and maintenance	21	3,000.
14 Employee benefit programs (other than on line 19)	14		22 Supplies (not included in Part III)	22	149,300.
15 Insurance (other than health)	15	1,500.	23 Taxes and licenses	23	
16 Interest (see instructions):			24 Travel and meals:		
a Mortgage (paid to banks, etc.)	16a		a Travel	24a	7,500.
b Other	16b		b Deductible meals (see instructions)	24b	
17 Legal and professional services	17		25 Utilities	25	10,440.
28 Total expenses before expenses for business use of home. Add lines 8 through 27a ▶	28		26 Wages (less employment credits)	26	
29 Tentative profit or (loss). Subtract line 28 from line 7	29		27a Other expenses (from line 48)	27a	
30 Expenses for business use of your home. Do not report these expenses elsewhere. Attach Form 8829 unless using the simplified method. See instructions. Simplified method filers only: Enter the total square footage of (a) your home: _____ and (b) the part of your home used for business: _____. Use the Simplified Method Worksheet in the instructions to figure the amount to enter on line 30	30		27b Reserved for future use	27b	
31 Net profit or (loss). Subtract line 30 from line 29. • If a profit, enter on both Schedule 1 (Form 1040), line 3 , and on Schedule SE, line 2 . (If you checked the box on line 1, see instructions). Estates and trusts, enter on Form 1041, line 3 . • If a loss, you must go to line 32.	31				62,457.
32 If you have a loss, check the box that describes your investment in this activity. See instructions. • If you checked 32a, enter the loss on both Schedule 1 (Form 1040), line 3 , and on Schedule SE, line 2 . (If you checked the box on line 1, see the line 31 instructions.) Estates and trusts, enter on Form 1041, line 3 . • If you checked 32b, you must attach Form 6198 . Your loss may be limited.					

32a All investment is at risk.
32b Some investment is not at risk.

**SCHEDULE E
(Form 1040)**

Supplemental Income and Loss

OMB No. 1545-0074

(From rental real estate, royalties, partnerships, S corporations, estates, trusts, REMICs, etc.)

2021

Department of the Treasury
Internal Revenue Service (99)

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

Attachment
Sequence No. **13**

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

Name(s) shown on return

Your social security number

JOHN H HERRIGEL

153-68-7344

Part I Income or Loss From Rental Real Estate and Royalties Note: If you are in the business of renting personal property, use Schedule C. See instructions. If you are an individual, report farm rental income or loss from Form 4835 on page 2, line 40.

A Did you make any payments in 2021 that would require you to file Form(s) 1099? See instructions **Yes** **No**
B If "Yes," did you or will you file required Form(s) 1099? **Yes** **No**

1a	Physical address of each property (street, city, state, ZIP code)			
A	40 Hanover Street Portland ME 04101			
B	226 Walton Street Portland ME 04102			
C	46-48 Wallace Circle Phippsburg ME 04562			
1b	Type of Property (from list below)	2 For each rental real estate property listed above, report the number of fair rental and personal use days. Check the QJV box only if you meet the requirements to file as a qualified joint venture. See instructions.	Fair Rental Days	Personal Use Days
A	2		A 365	0
B	2		B 365	0
C	2		C 365	0

Type of Property:

- 1 Single Family Residence 3 Vacation/Short-Term Rental 5 Land 7 Self-Rental
- 2 Multi-Family Residence 4 Commercial 6 Royalties 8 Other (describe)

Income:		Properties:		
		A	B	C
3	Rents received	3 132,920.	75,500.	128,000.
4	Royalties received	4		
Expenses:				
5	Advertising	5 4,300.	1,200.	1,500.
6	Auto and travel (see instructions)	6		
7	Cleaning and maintenance	7 20,323.	7,300.	7,300.
8	Commissions.	8		
9	Insurance	9 2,200.	2,200.	4,550.
10	Legal and other professional fees	10		
11	Management fees	11 9,000.	8,000.	17,500.
12	Mortgage interest paid to banks, etc. (see instructions)	12 6,041.	11,450.	9,540.
13	Other interest.	13		
14	Repairs.	14 4,500.	3,200.	1,350.
15	Supplies	15 18,423.	7,250.	16,531.
16	Taxes	16 6,200.	8,970.	6,982.
17	Utilities.	17 13,302.	12,500.	17,300.
18	Depreciation expense or depletion	18 12,286.	11,317.	27,273.
19	Other (list) ▶	19		
20	Total expenses. Add lines 5 through 19	20 96,575.	73,387.	109,826.
21	Subtract line 20 from line 3 (rents) and/or 4 (royalties). If result is a (loss), see instructions to find out if you must file Form 6198	21 36,345.	2,113.	18,174.
22	Deductible rental real estate loss after limitation, if any, on Form 8582 (see instructions)	22 ()	()	()
23a	Total of all amounts reported on line 3 for all rental properties	23a	336,420.	
b	Total of all amounts reported on line 4 for all royalty properties	23b		
c	Total of all amounts reported on line 12 for all properties	23c	27,031.	
d	Total of all amounts reported on line 18 for all properties	23d	50,876.	
e	Total of all amounts reported on line 20 for all properties	23e	279,788.	
24	Income. Add positive amounts shown on line 21. Do not include any losses	24		56,632.
25	Losses. Add royalty losses from line 21 and rental real estate losses from line 22. Enter total losses here	25	()	
26	Total rental real estate and royalty income or (loss). Combine lines 24 and 25. Enter the result here. If Parts II, III, IV, and line 40 on page 2 do not apply to you, also enter this amount on Schedule 1 (Form 1040), line 5. Otherwise, include this amount in the total on line 41 on page 2	26		56,632.

For Paperwork Reduction Act Notice, see the separate instructions.

Schedule E (Form 1040) 2021

**SCHEDULE F
(Form 1040)**

Department of the Treasury
Internal Revenue Service (99)

Profit or Loss From Farming

▶ Attach to Form 1040, Form 1040-SR, Form 1040-NR, Form 1041, or Form 1065.
▶ Go to www.irs.gov/ScheduleF for instructions and the latest information.

OMB No. 1545-0074

2021
Attachment
Sequence No. **14**

Name of proprietor JOHN H HERRIGEL		Social security number (SSN) 153-68-7344
A Principal crop or activity Shellfish - Oysters	B Enter code from Part IV ▶ 1 1 2 5 1 0	C Accounting method: <input checked="" type="checkbox"/> Cash <input type="checkbox"/> Accrual
E Did you "materially participate" in the operation of this business during 2021? If "No," see instructions for limit on passive losses <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No		D Employer ID number (EIN) (see instr.)
F Did you make any payments in 2021 that would require you to file Form(s) 1099? See instructions <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
G If "Yes," did you or will you file required Form(s) 1099? <input type="checkbox"/> Yes <input type="checkbox"/> No		

Part I Farm Income—Cash Method. Complete Parts I and II. (Accrual method. Complete Parts II and III, and Part I, line 9.)		
1a Sales of purchased livestock and other resale items (see instructions)	1a	
b Cost or other basis of purchased livestock or other items reported on line 1a	1b	
c Subtract line 1b from line 1a		1c
2 Sales of livestock, produce, grains, and other products you raised		2 14,000.
3a Cooperative distributions (Form(s) 1099-PATR)	3a	3b Taxable amount
4a Agricultural program payments (see instructions)	4a	4b Taxable amount
5a Commodity Credit Corporation (CCC) loans reported under election		5a
b CCC loans forfeited	5b	5c Taxable amount
6 Crop insurance proceeds and federal crop disaster payments (see instructions):		
a Amount received in 2021	6a	6b Taxable amount
c If election to defer to 2022 is attached, check here <input type="checkbox"/>		6d Amount deferred from 2020
7 Custom hire (machine work) income		7
8 Other income, including federal and state gasoline or fuel tax credit or refund (see instructions)		8
9 Gross income. Add amounts in the right column (lines 1c, 2, 3b, 4b, 5a, 5c, 6b, 6d, 7, and 8). If you use the accrual method, enter the amount from Part III, line 50. See instructions		9 14,000.

Part II Farm Expenses—Cash and Accrual Method. Do not include personal or living expenses. See instructions.		
10 Car and truck expenses (see instructions). Also attach Form 4562	10	23 Pension and profit-sharing plans
11 Chemicals	11	24 Rent or lease (see instructions):
12 Conservation expenses (see instructions)	12	a Vehicles, machinery, equipment
13 Custom hire (machine work)	13	b Other (land, animals, etc.)
14 Depreciation and section 179 expense (see instructions)	14	25 Repairs and maintenance
15 Employee benefit programs other than on line 23	15	26 Seeds and plants
16 Feed	16	27 Storage and warehousing
17 Fertilizers and lime	17	28 Supplies
18 Freight and trucking	18	29 Taxes
19 Gasoline, fuel, and oil	19	30 Utilities
20 Insurance (other than health)	20	31 Veterinary, breeding, and medicine
21 Interest (see instructions):		32 Other expenses (specify):
a Mortgage (paid to banks, etc.)	21a	a <u>Cages & Bags</u>
b Other	21b	b _____
22 Labor hired (less employment credits)	22 3,000.	c _____
		d _____
		e _____
		f _____
33 Total expenses. Add lines 10 through 32f. If line 32f is negative, see instructions		33 9,800.
34 Net farm profit or (loss). Subtract line 33 from line 9		34 4,200.
If a profit, stop here and see instructions for where to report. If a loss, complete line 36.		
35 Reserved for future use.		
36 Check the box that describes your investment in this activity and see instructions for where to report your loss:		
a <input type="checkbox"/> All investment is at risk. b <input type="checkbox"/> Some investment is not at risk.		

**SCHEDULE SE
(Form 1040)**

Self-Employment Tax

OMB No. 1545-0074

2021
Attachment
Sequence No. **17**

Department of the Treasury
Internal Revenue Service (99)

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

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

Social security number of person
with self-employment income ►

JOHN H HERRIGEL

153-68-7344

Part I Self-Employment Tax

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

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

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

1a Net farm profit or (loss) from Schedule F, line 34, and farm partnerships, Schedule K-1 (Form 1065), box 14, code A **1a** 4,200.

b If you received social security retirement or disability benefits, enter the amount of Conservation Reserve Program payments included on Schedule F, line 4b, or listed on Schedule K-1 (Form 1065), box 20, code AH **1b** ()

Skip line 2 if you use the nonfarm optional method in Part II. See instructions.

2 Net profit or (loss) from Schedule C, line 31; and Schedule K-1 (Form 1065), box 14, code A (other than farming). See instructions for other income to report or if you are a minister or member of a religious order **2** 33,004.

3 Combine lines 1a, 1b, and 2 **3** 37,204.

4a If line 3 is more than zero, multiply line 3 by 92.35% (0.9235). Otherwise, enter amount from line 3 **4a** 34,358.

Note: If line 4a is less than \$400 due to Conservation Reserve Program payments on line 1b, see instructions.

b If you elect one or both of the optional methods, enter the total of lines 15 and 17 here **4b**

c Combine lines 4a and 4b. If less than \$400, **stop**; you don't owe self-employment tax. **Exception:** If less than \$400 and you had **church employee income**, enter -0- and continue **4c** 34,358.

5a Enter your **church employee income** from Form W-2. See instructions for definition of church employee income **5a**

b Multiply line 5a by 92.35% (0.9235). If less than \$100, enter -0- **5b** 0.

6 Add lines 4c and 5b **6** 34,358.

7 Maximum amount of combined wages and self-employment earnings subject to social security tax or the 6.2% portion of the 7.65% railroad retirement (tier 1) tax for 2021 **7** 142,800

8a Total social security wages and tips (total of boxes 3 and 7 on Form(s) W-2) and railroad retirement (tier 1) compensation. If \$142,800 or more, skip lines 8b through 10, and go to line 11 **8a**

b Unreported tips subject to social security tax from Form 4137, line 10 **8b**

c Wages subject to social security tax from Form 8919, line 10 **8c**

d Add lines 8a, 8b, and 8c **8d**

9 Subtract line 8d from line 7. If zero or less, enter -0- here and on line 10 and go to line 11 **9** 142,800.

10 Multiply the **smaller** of line 6 or line 9 by 12.4% (0.124) **10** 4,260.

11 Multiply line 6 by 2.9% (0.029) **11** 996.

12 **Self-employment tax.** Add lines 10 and 11. Enter here and on **Schedule 2 (Form 1040), line 4** **12** 5,256.

13 **Deduction for one-half of self-employment tax.**

Multiply line 12 by 50% (0.50). Enter here and on **Schedule 1 (Form 1040), line 15** **13** 2,628.

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

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

14 Maximum income for optional methods **14** 5,880

15 Enter the **smaller** of: two-thirds (²/₃) of gross farm income¹ (not less than zero) **or** \$5,880. Also, include this amount on line 4b above **15**

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

16 Subtract line 15 from line 14 **16**

17 Enter the **smaller** of: two-thirds (²/₃) of gross nonfarm income⁴ (not less than zero) **or** the amount on line 16. Also, include this amount on line 4b above **17**

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

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

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

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

**Qualified Business Income Deduction
Simplified Computation**

2021

Department of the Treasury
Internal Revenue Service

▶ **Attach to your tax return.**

Attachment
Sequence No. **55**

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

Name(s) shown on return

JOHN H HERRIGEL

Your taxpayer identification number

153-68-7344

Note. You can claim the qualified business income deduction **only** if you have qualified business income from a qualified trade or business, real estate investment trust dividends, publicly traded partnership income, or a domestic production activities deduction passed through from an agricultural or horticultural cooperative. See instructions.

Use this form if your taxable income, before your qualified business income deduction, is at or below \$164,900 (\$164,925 if married filing separately; \$329,800 if married filing jointly), and you aren't a patron of an agricultural or horticultural cooperative.

1	(a) Trade, business, or aggregation name	(b) Taxpayer identification number	(c) Qualified business income or (loss)
i	The Maine Oyster Company	82-2339306	59,995.
ii	MOC Raw Bar, LLC	82-5223998	-29,453.
iii	Enterprise #1	153-68-7344	56,632.
iv	Cape Small Oyster Farm	153-68-7344	4,034.
v			
2	Total qualified business income or (loss). Combine lines 1i through 1v, column (c)	2 91,208.	
3	Qualified business net (loss) carryforward from the prior year	3 ()	
4	Total qualified business income. Combine lines 2 and 3. If zero or less, enter -0-	4 91,208.	
5	Qualified business income component. Multiply line 4 by 20% (0.20)		5 18,242.
6	Qualified REIT dividends and publicly traded partnership (PTP) income or (loss) (see instructions)	6	
7	Qualified REIT dividends and qualified PTP (loss) carryforward from the prior year	7 ()	
8	Total qualified REIT dividends and PTP income. Combine lines 6 and 7. If zero or less, enter -0-	8	
9	REIT and PTP component. Multiply line 8 by 20% (0.20)		9
10	Qualified business income deduction before the income limitation. Add lines 5 and 9		10 18,242.
11	Taxable income before qualified business income deduction (see instructions)	11 78,658.	
12	Net capital gain (see instructions)	12 0.	
13	Subtract line 12 from line 11. If zero or less, enter -0-	13 78,658.	
14	Income limitation. Multiply line 13 by 20% (0.20)		14 15,732.
15	Qualified business income deduction. Enter the smaller of line 10 or line 14. Also enter this amount on the applicable line of your return (see instructions) ▶		15 15,732.
16	Total qualified business (loss) carryforward. Combine lines 2 and 3. If greater than zero, enter -0-		16 (0.)
17	Total qualified REIT dividends and PTP (loss) carryforward. Combine lines 6 and 7. If greater than zero, enter -0-		17 (0.)

Premium Tax Credit (PTC)

Department of the Treasury
Internal Revenue Service

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

▶ Go to www.irs.gov/Form8962 for instructions and the latest information.

2021
Attachment
Sequence No. **73**

Name shown on your return

Your social security number

JOHN H HERRIGEL

153-68-7344

- A.** If you, or your spouse (if filing a joint return), received, or were approved to receive, unemployment compensation for any week beginning during 2021, check the box. See instructions
- B.** You cannot take the PTC if your filing status is married filing separately unless you qualify for an exception. See instructions. If you qualify, check the box

Part I Annual and Monthly Contribution Amount

1	Tax family size. Enter your tax family size. See instructions	1	1
2a	Modified AGI. Enter your modified AGI. See instructions	2a	91,208.
b	Enter the total of your dependents' modified AGI. See instructions	2b	
3	Household income. Add the amounts on lines 2a and 2b. See instructions	3	91,208.
4	Federal poverty line. Enter the federal poverty line amount from Table 1-1, 1-2, or 1-3. See instructions. Check the appropriate box for the federal poverty table used. a <input type="checkbox"/> Alaska b <input type="checkbox"/> Hawaii c <input checked="" type="checkbox"/> Other 48 states and DC	4	12,760.
5	Household income as a percentage of federal poverty line (see instructions)	5	401 %
6	Reserved for future use		
7	Applicable figure. Using your line 5 percentage, locate your "applicable figure" on the table in the instructions	7	0.0850
8a	Annual contribution amount. Multiply line 3 by line 7. Round to nearest whole dollar amount	8a	7,753.
	b Monthly contribution amount. Divide line 8a by 12. Round to nearest whole dollar amount	8b	646.

Part II Premium Tax Credit Claim and Reconciliation of Advance Payment of Premium Tax Credit

- 9** Are you allocating policy amounts with another taxpayer or do you want to use the alternative calculation for year of marriage? See instructions.
 Yes. Skip to Part IV, Allocation of Policy Amounts, or Part V, Alternative Calculation for Year of Marriage. **No.** Continue to line 10.
- 10** See the instructions to determine if you can use line 11 or must complete lines 12 through 23.
 Yes. Continue to line 11. Compute your annual PTC. Then skip lines 12-23 and continue to line 24. **No.** Continue to lines 12-23. Compute your monthly PTC and continue to line 24.

Annual Calculation	(a) Annual enrollment premiums (Form(s) 1095-A, line 33A)	(b) Annual applicable SLCSP premium (Form(s) 1095-A, line 33B)	(c) Annual contribution amount (line 8a)	(d) Annual maximum premium assistance (subtract (c) from (b); if zero or less, enter -0-)	(e) Annual premium tax credit allowed (smaller of (a) or (d))	(f) Annual advance payment of PTC (Form(s) 1095-A, line 33C)
11 Annual Totals	4,803.	4,803.	7,753.	0.	0.	1,800.
Monthly Calculation	(a) Monthly enrollment premiums (Form(s) 1095-A, lines 21-32, column A)	(b) Monthly applicable SLCSP premium (Form(s) 1095-A, lines 21-32, column B)	(c) Monthly contribution amount (amount from line 8b or alternative marriage monthly calculation)	(d) Monthly maximum premium assistance (subtract (c) from (b); if zero or less, enter -0-)	(e) Monthly premium tax credit allowed (smaller of (a) or (d))	(f) Monthly advance payment of PTC (Form(s) 1095-A, lines 21-32, column C)
12 January						
13 February						
14 March						
15 April						
16 May						
17 June						
18 July						
19 August						
20 September						
21 October						
22 November						
23 December						

24	Total premium tax credit. Enter the amount from line 11(e) or add lines 12(e) through 23(e) and enter the total here	24	0.
25	Advance payment of PTC. Enter the amount from line 11(f) or add lines 12(f) through 23(f) and enter the total here	25	1,800.
26	Net premium tax credit. If line 24 is greater than line 25, subtract line 25 from line 24. Enter the difference here and on Schedule 3 (Form 1040), line 9. If line 24 equals line 25, enter -0-. Stop here. If line 25 is greater than line 24, leave this line blank and continue to line 27	26	

Part III Repayment of Excess Advance Payment of the Premium Tax Credit

27	Excess advance payment of PTC. If line 25 is greater than line 24, subtract line 24 from line 25. Enter the difference here	27	1,800.
28	Repayment limitation (see instructions)	28	
29	Excess advance premium tax credit repayment. Enter the smaller of line 27 or line 28 here and on Schedule 2 (Form 1040), line 2	29	1,800.

Part IV Allocation of Policy Amounts

Complete the following information for up to four policy amount allocations. See instructions for allocation details.

Allocation 1

30	(a) Policy Number (Form 1095-A, line 2)	(b) SSN of other taxpayer	(c) Allocation start month	(d) Allocation stop month
	Allocation percentage applied to monthly amounts	(e) Premium Percentage	(f) SLCSP Percentage	(g) Advance Payment of the PTC Percentage

Allocation 2

31	(a) Policy Number (Form 1095-A, line 2)	(b) SSN of other taxpayer	(c) Allocation start month	(d) Allocation stop month
	Allocation percentage applied to monthly amounts	(e) Premium Percentage	(f) SLCSP Percentage	(g) Advance Payment of the PTC Percentage

Allocation 3

32	(a) Policy Number (Form 1095-A, line 2)	(b) SSN of other taxpayer	(c) Allocation start month	(d) Allocation stop month
	Allocation percentage applied to monthly amounts	(e) Premium Percentage	(f) SLCSP Percentage	(g) Advance Payment of the PTC Percentage

Allocation 4

33	(a) Policy Number (Form 1095-A, line 2)	(b) SSN of other taxpayer	(c) Allocation start month	(d) Allocation stop month
	Allocation percentage applied to monthly amounts	(e) Premium Percentage	(f) SLCSP Percentage	(g) Advance Payment of the PTC Percentage

34 Have you completed all policy amount allocations?

Yes. Multiply the amounts on Form 1095-A by the allocation percentages entered by policy. Add all allocated policy amounts and non-allocated policy amounts from Forms 1095-A, if any, to compute a combined total for each month. Enter the combined total for each month on lines 12–23, columns (a), (b), and (f). Compute the amounts for lines 12–23, columns (c)–(e), and continue to line 24.

No. See the instructions to report additional policy amount allocations.

Part V Alternative Calculation for Year of Marriage

Complete line(s) 35 and/or 36 to elect the alternative calculation for year of marriage. For eligibility to make the election, see the instructions for line 9. To complete line(s) 35 and/or 36 and compute the amounts for lines 12–23, see the instructions for this Part V.

35	Alternative entries for your SSN	(a) Alternative family size	(b) Alternative monthly contribution amount	(c) Alternative start month	(d) Alternative stop month
36	Alternative entries for your spouse's SSN	(a) Alternative family size	(b) Alternative monthly contribution amount	(c) Alternative start month	(d) Alternative stop month

Expenses for Business Use of Your Home

Department of the Treasury
Internal Revenue Service (99)

▶ **File only with Schedule C (Form 1040). Use a separate Form 8829 for each home you used for business during the year.**
▶ **Go to www.irs.gov/Form8829 for instructions and the latest information.**

2021
Attachment
Sequence No. **176**

Name(s) of proprietor(s)

JOHN H HERRIGEL

Your social security number

153-68-7344

Part I		Part of Your Home Used for Business		Oyster Distribution	
1	Area used regularly and exclusively for business, regularly for daycare, or for storage of inventory or product samples (see instructions)	1			200
2	Total area of home	2			400
3	Divide line 1 by line 2. Enter the result as a percentage	3			50.00 %
For daycare facilities not used exclusively for business, go to line 4. All others, go to line 7.					
4	Multiply days used for daycare during year by hours used per day	4		hr.	
5	If you started or stopped using your home for daycare during the year, see instructions; otherwise, enter 8,760	5		8,760 hr.	
6	Divide line 4 by line 5. Enter the result as a decimal amount	6			
7	Business percentage. For daycare facilities not used exclusively for business, multiply line 6 by line 3 (enter the result as a percentage). All others, enter the amount from line 3	7			50.00 %

Part II		Figure Your Allowable Deduction	
8	Enter the amount from Schedule C, line 29, plus any gain derived from the business use of your home, minus any loss from the trade or business not derived from the business use of your home. See instructions.	8	-11,303.
See instructions for columns (a) and (b) before completing lines 9-22.		(a) Direct expenses	(b) Indirect expenses
9	Casualty losses (see instructions)	9	
10	Deductible mortgage interest (see instructions)	10	7,758.
11	Real estate taxes (see instructions)	11	4,063.
12	Add lines 9, 10, and 11	12	11,821.
13	Multiply line 12, column (b), by line 7	13	5,911.
14	Add line 12, column (a), and line 13	14	5,911.
15	Subtract line 14 from line 8. If zero or less, enter -0-	15	0.
16	Excess mortgage interest (see instructions)	16	
17	Excess real estate taxes (see instructions)	17	
18	Insurance	18	1,200.
19	Rent	19	
20	Repairs and maintenance	20	0. 4,300.
21	Utilities	21	0. 8,300.
22	Other expenses (see instructions)	22	2,400.
23	Add lines 16 through 22	23	0. 16,200.
24	Multiply line 23, column (b), by line 7	24	8,100.
25	Carryover of prior year operating expenses (see instructions)	25	
26	Add line 23, column (a), line 24, and line 25	26	8,100.
27	Allowable operating expenses. Enter the smaller of line 15 or line 26	27	0.
28	Limit on excess casualty losses and depreciation. Subtract line 27 from line 15	28	0.
29	Excess casualty losses (see instructions)	29	
30	Depreciation of your home from line 42 below	30	3,347.
31	Carryover of prior year excess casualty losses and depreciation (see instructions)	31	
32	Add lines 29 through 31	32	3,347.
33	Allowable excess casualty losses and depreciation. Enter the smaller of line 28 or line 32	33	0.
34	Add lines 14, 27, and 33	34	5,911.
35	Casualty loss portion, if any, from lines 14 and 33. Carry amount to Form 4684 . See instructions	35	
36	Allowable expenses for business use of your home. Subtract line 35 from line 34. Enter here and on Schedule C, line 30. If your home was used for more than one business, see instructions.	36	5,911.

Part III		Depreciation of Your Home	
37	Enter the smaller of your home's adjusted basis or its fair market value. See instructions	37	260,000.
38	Value of land included on line 37	38	
39	Basis of building. Subtract line 38 from line 37	39	260,000.
40	Business basis of building. Multiply line 39 by line 7	40	130,000.
41	Depreciation percentage (see instructions)	41	2.5641 %
42	Depreciation allowable (see instructions). Multiply line 40 by line 41. Enter here and on line 30 above	42	3,347.

Part IV		Carryover of Unallowed Expenses to 2022	
43	Operating expenses. Subtract line 27 from line 26. If less than zero, enter -0-	43	8,100.
44	Excess casualty losses and depreciation. Subtract line 33 from line 32. If less than zero, enter -0-	44	3,347.

Name(s) of Proprietor(s) JOHN H HERRIGEL	Your SSN 153-68-7344
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Business name Oyster Distribution
60 Parris Street

Part I – Calculation of Line 7

Calculation for Form 8829, line 7 when one area of the home was used exclusively for daycare and another area of the home was used only partly for daycare:

1	Area used exclusively for daycare	1	_____
2	Total area of home	2	_____
3	Business % for area used exclusively for daycare. Divide Line 1 by line 2	3	_____ %
4	Area used only partly for daycare	4	_____
5	Divide line 4 by line 2	5	_____ %
6	Multiply days used for daycare during year by hours used per day	6	_____ hr
7	Total hours available for use during the year (366 x 24 hours)	7	_____ hr
8	Divide line 6 by line 7. Enter result as a decimal amount. Carries to Simple Worksheet, line E	8	_____
9	Business % for area used only partly for daycare. Multiply line 8 by line 5	9	_____ %
10	Total business percentage. Add lines 3 and 9. Carries to Form 8829, line 7 . . .	10	_____ %

Part II – Calculation of Business Income Limit for Form 8829, Line 8 or Simple Method, line A

Calculation of business income limit when part of gross income is from a place of business other than this home office:

1	Gross income from Schedule C, line 7	1	<u>265,571.</u>
2	Percent of gross income from business use of home reported on Schedule C	2	<u>70.00</u> %
3	Gross income from business use of home. Multiply line 1 by line 2	3	<u>185,900.</u>
4	Gain from business use of your home shown on Schedule D or Form 4797	4	_____
5	Gross income from Schedules C, D, and Form 4797. Add lines 3 and 4	5	<u>185,900.</u>
6	Total expenses from Schedule C, line 28	6	<u>197,203.</u>
7	If there is more than one home office for this business, enter the amount of expenses from line 6 allocable to this home office. Enter the expenses as a positive number	7	_____
8	Any losses from this business shown on Schedule D or Form 4797. Enter the losses as a positive number	8	_____
9	Line 5 less lines 6 or 7, and 8. Carries to Form 8829, ln 8 or Simple Wks, ln A .	9	<u>-11,303.</u>

Part III – Calculation of Line 42

1	Depreciation attributable to business use of home	1	<u>3,347.</u>
2	Depreciation for additions and improvements attributable to business use of home	2	_____
3	Total allowable depreciation. Add lines 1 and 2. Carries to Form 8829, line 42.	3	<u>3,347.</u>

Section 1.263(a)-1(f)

▶ Attach to your income tax return

Name(s) Shown on Return
JOHN H HERRIGEL

Identification Number
153-68-7344

Tax Year: 2021

Section 1.263(a)-1(f)
De Minimis Safe Harbor Election

The taxpayer elects to make the de minimis safe harbor election under the Regulation 1.263(a)-1(f)

Name: JOHN H HERRIGEL

Address: 60 Parris Street, Portland ME 04101

Identification Number: 153-68-7344

Name(s) Shown on Return
JOHN H HERRIGEL

Your Social Security No.
153-68-7344

Enterprise # 1

Rental properties included in this Rental Real Estate Enterprise	
Description	Category
Address	
40 Hanover Street	Residential
40 Hanover Street, Portland, ME, 04101	
226 Walton Street	Residential
226 Walton Street, Portland, ME, 04102	
46-48 Wallace Circle	Residential
46-48 Wallace Circle, Phippsburg, ME, 04562	

By signing this return, I affirm the Rental Real Estate Enterprise described on this statement satisfies all requirements of the safe harbor set forth in Revenue Procedure 2019-38 for tax year 2021. Specifically, I affirm all of the following are true with respect to the properties comprising this enterprise:

- Separate books and records are maintained to reflect income and expenses for this Enterprise
- 250 or more hours of rental services were performed with respect to this Enterprise
- Contemporaneous records have been kept to document the rental services performed
- No property was used as a residence for any part of the year as defined in Section 280A(d)
- No property was rented or leased under a triple net lease
- No property was rented to a commonly controlled business as defined by Reg. 1.199A-4(b)(1)(i)

Under penalties of perjury, I (we) declare that I (we) have examined the statement, and, to the best of my (our) knowledge and belief, the statement contains all the relevant facts relating to the revenue procedure, and such facts are true, correct, and complete.

Name

Date

File by Mail Instructions for your 2021 Maine Tax Return

Important: Your taxes are not finished until all required steps are completed.



(If you prefer, you can still e-file. Go to the end of these instructions for more information.)

JOHN H HERRIGEL
60 PARRIS STREET
Portland, ME 04101

Balance Due/Refund	Your Maine state tax return (Form 1040ME) shows you owe a balance due of \$3,436.00. You are paying by check.
What You Need to Mail	Your tax return - The official return for mailing is included in this printout. Remember to sign and date the return. Your payment - Mail a check or money order for \$3,436.00, payable to "Treasurer, State of Maine". Write your Social Security number and "2021 Form 1040ME" on the check. Mail the return and check together. Enclose supporting W-2, 1099, and 1099ME forms. Mail your return, attachments and payment to: Maine Revenue Services P.O. Box 1067 Augusta, ME 04332-1067 Deadline: Postmarked by April 19, 2022 Don't forget correct postage on the envelope.
What You Need to Keep	Keep these instructions and a copy of your return for your records. If you did not print one before closing TurboTax, go back to the program and select Print Center, then print a copy or save as PDF for your records.
2021 Maine Tax Return Summary	Taxable Income \$ 75,589.00 Total Tax \$ 4,978.00 Total Payments/Credits \$ 1,587.00 Payment Due \$ 3,391.00 Penalty/Interest \$ 45.00 Balance Due With Penalty/Interest \$ 3,436.00
Estimated Payments to Make for Next Year's Return	Maine Estimated Payment Vouchers for 2022 - Do not mail the following vouchers (Form 1040ES-ME) with your 2021 income tax return. These vouchers are used to prepay your 2022 income taxes that will be filed next year.

File by Mail Instructions for your 2021 Maine Tax Return

Important: Your taxes are not finished until all required steps are completed.



(If you prefer, you can still e-file. Go to the end of these instructions for more information.)

JOHN H HERRIGEL
60 PARRIS STREET
Portland, ME 04101

**Estimated
Payments to
Make for Next
Year's Return
(Continued)**

Mail payments according to the schedule below:

Voucher Number	Due Date	Amount
1	04/19/2022	\$ 1,245.00
2	06/15/2022	\$ 1,245.00
3	09/15/2022	\$ 1,245.00
4	01/17/2023	\$ 1,245.00

Include a separate check or money order for each payment, payable to "Treasurer, State of Maine". Write your social security number and "Form 1040ES-ME" on each check.

Mail payments to:
Maine Revenue Services
P.O. Box 9101
Augusta, ME 04332-9101

**Special
Formatting**

Your printed state tax forms may have special formatting on them, such as bar codes or other symbols. This is to enable fast processing. Don't worry, these forms have been approved by your taxing authority and are acceptable for printing and mailing.

**Changed
Your Mind
About
e-filing?**

You can still file electronically. Just go back to TurboTax, select the File tab, then select the E-file category. We'll walk you through the process. Once you file, we will let you know if your return is accepted (or rejected) by the state taxing agency.



Pay your estimated tax *electronically* using **Maine EZ Pay** at www.maine.gov/revenue and eliminate the need to file Form 1040ES-ME or detach and mail this voucher with check or money order payable to Treasurer, State of Maine, to: Maine Revenue Services, P.O. Box 9101, Augusta, ME 04332-9101.

2022 1040ES-ME

VOUCHER 1 for INDIVIDUALS
DUE APRIL 19, 2022
2022 ESTIMATED TAX PAYMENT



09

1902320

JOHN
Your First Name

H 153 68 7344
Initial Your Social Security Number

HERRIGEL
Your Last Name

Spouse's First Name

Initial Spouse's Social Security Number

Spouse's Last Name

60 PARRIS STREET
Address (number, street and apt. no.)

PORTLAND
City

ME 04101
State ZIP Code

1555



1. Check if you are a first-time estimate filer.
2. Check if your address has changed.
3. Amount of payment:

1245.00

4. If you are a fiscal year filer, enter month/year ending:

NOTE: If you are married and plan to file a joint 2022 return with your spouse, enter your spouse's name and social security number in the spaces provided.

REV 04/23/22 TTMAC



Pay your estimated tax *electronically* using **Maine EZ Pay** at www.maine.gov/revenue and eliminate the need to file Form 1040ES-ME or detach and mail this voucher with check or money order payable to Treasurer, State of Maine, to: Maine Revenue Services, P.O. Box 9101, Augusta, ME 04332-9101.

2022 1040ES-ME

VOUCHER 2 for INDIVIDUALS
DUE JUNE 15, 2022
2022 ESTIMATED TAX PAYMENT



09

1902320

JOHN
Your First Name

H 153 68 7344
Initial Your Social Security Number

HERRIGEL
Your Last Name

Spouse's First Name

Initial Spouse's Social Security Number

Spouse's Last Name

60 PARRIS STREET
Address (number, street and apt. no.)

PORTLAND
City

ME 04101
State ZIP Code

1555



1. Check if you are a first-time estimate filer.
2. Check if your address has changed.
3. Amount of payment:

1245.00

4. If you are a fiscal year filer, enter month/year ending:

NOTE: If you are married and plan to file a joint 2022 return with your spouse, enter your spouse's name and social security number in the spaces provided.

REV 04/23/22 TTMAC



Pay your estimated tax electronically using **Maine EZ Pay** at www.maine.gov/revenue and eliminate the need to file Form 1040ES-ME or detach and mail this voucher with check or money order payable to Treasurer, State of Maine, to: Maine Revenue Services, P.O. Box 9101, Augusta, ME 04332-9101.

2022 1040ES-ME

VOUCHER 3 for INDIVIDUALS
DUE SEPT 15, 2022
2022 ESTIMATED TAX PAYMENT



09

JOHN
Your First Name

H 153 68 7344
Initial Your Social Security Number

1. Check if you are a first-time estimate filer.
2. Check if your address has changed.
3. Amount of payment:

1245.00

4. If you are a fiscal year filer, enter month/year ending:

NOTE: If you are married and plan to file a joint 2022 return with your spouse, enter your spouse's name and social security number in the spaces provided.

REV 04/23/22 TTMAC

HERRIGEL
Your Last Name

Spouse's First Name

Initial Spouse's Social Security Number

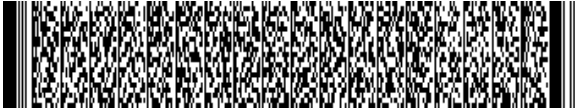
Spouse's Last Name

60 PARRIS STREET
Address (number, street and apt. no.)

PORTLAND
City

ME 04101
State ZIP Code

1555



Pay your estimated tax electronically using **Maine EZ Pay** at www.maine.gov/revenue and eliminate the need to file Form 1040ES-ME or detach and mail this voucher with check or money order payable to Treasurer, State of Maine, to: Maine Revenue Services, P.O. Box 9101, Augusta, ME 04332-9101.

2022 1040ES-ME

VOUCHER 4 for INDIVIDUALS
DUE JAN 17, 2023
2022 ESTIMATED TAX PAYMENT



09

JOHN
Your First Name

H 153 68 7344
Initial Your Social Security Number

1. Check if you are a first-time estimate filer.
2. Check if your address has changed.
3. Amount of payment:

1245.00

4. If you are a fiscal year filer, enter month/year ending:

NOTE: If you are married and plan to file a joint 2022 return with your spouse, enter your spouse's name and social security number in the spaces provided.

REV 04/23/22 TTMAC

HERRIGEL
Your Last Name

Spouse's First Name

Initial Spouse's Social Security Number

Spouse's Last Name

60 PARRIS STREET
Address (number, street and apt. no.)

PORTLAND
City

ME 04101
State ZIP Code

1555

