EXHIBIT

D

BLA0513

Form 1040 U.S. Individual Income Tax Return 2021

Department of the Treasury—Internal Revenue Service (99) | OMB No. 1545-0074 | IRS Use Only–Do not write or staple in this space.

Filing Status Check only one box. [X] 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
Kenneth H	Blaisdell Deceased 04/10/21	[redacted]
If joint return, spouse's first name and middle initial	Last name	Spouse's social security number

Home address (number and street). If you have a P.O box, see instructions. PO Box 81 — Apt. no.

City, town or post office. If you have a foreign address, also complete spaces below. Tunbridge — State VT — ZIP code 05077

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

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

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

Standard Deduction **Someone can claim:** [ ] You as a dependent [ ] Your spouse as a dependent

[ ] Spouse itemizes on a separate return or you were a dual-status alien

Age/Blindness **You:** [X] 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 instr. 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	
2a	Tax-exempt interest	2a		b Taxable interest	2b	81
3a	Qualified dividends	3a		b Ordinary dividends	3b	
4a	IRA distributions	4a	256	b Taxable amount	4b	256
5a	Pensions and annuities	5a		b Taxable amount	5b	
6a	Soc. sec. ben.	6a	4,568	b Taxable amount	6b	0
7	Capital gain or (loss). Attach Schedule D if required. If not required, check here ▶ [ ]				7	
8	Other income from Schedule 1, line 10				8	3,995
9	Add lines 1, 2b, 3b, 4b, 5b, 6b, 7, and 8. This is your **total income** ▶				9	4,332
10	Adjustments to income from Schedule 1, line 26				10	0
11	Subtract line 10 from line 9. This is your **adjusted gross income** ▶				11	4,332
12a	**Standard deduction or itemized deductions** (from Schedule A)	12a	14,250			
b	Charitable contributions if you take the standard deduction (see instructions)	12b				
c	Add lines 12a and 12b				12c	14,250
13	Qualified business income deduction from Form 8995 or Form 8995-A				13	
14	Add lines 12c and 13 ▶				14	14,250
15	**Taxable income.** Subtract line 14 from line 11. If zero or less, enter -0-				15	0

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.

Form 1040 (2021) **Kenneth H Blaisdell** [redacted] Page 2

	16	**Tax** (see instructions). Check if any from Form(s): 1 ☐ 8814 2 ☐ 4972 3 ☐		16	0
	17	Amount from Schedule 2, line 3		17	
	18	Add lines 16 and 17		18	0
	19	Nonrefundable child tax credit or credit for other dependents from Schedule 8812		19	
	20	Amount from Schedule 3, line 8		20	
	21	Add lines 19 and 20		21	
	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	
	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	
If you have a qualifying child, attach Sch. EIC.	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 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 Sch. 8812	28		
	29	American opportunity credit from Form 8863, line 8	29		
	30	Recovery rebate credit. See instructions	30	0	
	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	
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	
Direct deposit? See instructions.	▶b	Routing number ▶c Type: ☐ Checking ☐ Savings			
	▶d	Account number			
	36	Amount of line 34 you want **applied to your 2022 estimated tax** ▶	36		
Amount You Owe	37	**Amount you owe.** Subtract line 33 from line 24. For details on how to pay, see instructions ▶		37	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 ▶ **John W Durkee** Phone no. ▶ **802-889-3408** Personal identification number (PIN) ▶ **05077**

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

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

Your signature	Date	Your occupation	If the IRS sent you an Identity Protection PIN, enter it here (see instr.) ▶
		Deceased	
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 instr.) ▶

Phone no. Email address

Paid Preparer Use Only

Preparer's name	Preparer's signature	Date	PTIN	Check if:
John W Durkee	John W Durkee	02/23/22	P01214531	☐ Self-employed

Firm's name ▶ **John W. Durkee, CPA, PC** Phone no. **802-889-3408**

Firm's address ▶ **PO Box 81 Tunbridge VT 05077** Firm's EIN ▶ [redacted]

Go to *www.irs.gov/Form1040* for instructions and the latest information. Form **1040** (2021)

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

Kenneth H Blaisdell

Your social security number [redacted]

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	3,943
6	Farm income or (loss). Attach Schedule F			6	52
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	( )		
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 ▶	8z			
9	Total other income. Add lines 8a through 8z			9	
10	Combine lines 1 through 7 and 9. Enter here and on Form 1040, 1040-SR, or 1040-NR, line 8			10	3,995

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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
Kenneth H Blaisdell

Your social security number
[redacted]

Part I Interest

(See instructions and the instructions for Form 1040 and 1040-SR, 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 ▶		
	Interest Income		2
	Gray & Blaisdell 03-0293287		79
		1	
2	Add the amounts on line 1	2	81
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	81

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 and 1040-SR, 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.

		Yes	No
7a	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. 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		
b	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. 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		

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SCHEDULE E (Form 1040)

Department of the Treasury Internal Revenue Service (99)

Supplemental Income and Loss

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

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

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

OMB No. 1545-0074

2021

Attachment Sequence No. 13

Name(s) shown on return

Your social security number

[redacted]

Kenneth H Blaisdell

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	X 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	Main Street, East Randolph, VT 05041
B	
C	

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	QJV
A	5		A	365		
B			B			
C			C			

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	3,575		
4	Royalties received	4	2,299		
Expenses:					
5	Advertising	5			
6	Auto and travel (see instructions)	6			
7	Cleaning and maintenance	7			
8	Commissions	8			
9	Insurance	9			
10	Legal and other professional fees	10	400		
11	Management fees	11			
12	Mortgage interest paid to banks, etc. (see instructions)	12			
13	Other interest	13			
14	Repairs	14			
15	Supplies	15			
16	Taxes	16			
17	Utilities	17			
18	Depreciation expense or depletion	18			
19	Other (list) ▶ See Statement 1	19	1,250		
20	Total expenses. Add lines 5 through 19	20	1,650		
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	4,224		
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	3,575	
b	Total of all amounts reported on line 4 for all royalty properties	23b	2,299	
c	Total of all amounts reported on line 12 for all properties	23c		
d	Total of all amounts reported on line 18 for all properties	23d		
e	Total of all amounts reported on line 20 for all properties	23e	1,650	
24	**Income.** Add positive amounts shown on line 21. **Do not** include any losses	24		4,224
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		4,224

For Paperwork Reduction Act Notice, see the separate instructions.

DAA

Schedule E (Form 1040) 2021

Name(s) shown on return. Do not enter name and social security number if shown on other side.

Your social security number

Kenneth H Blaisdell [redacted]

Caution: The IRS compares amounts reported on your tax return with amounts shown on Schedule(s) K-1.

Part II Income or Loss From Partnerships and S Corporations – **Note:** If you report a loss, receive a distribution, dispose of stock, or receive a loan repayment from an S corporation, you **must** check the box in column **(e)** on line 28 and attach the required basis computation. If you report a loss from an at-risk activity for which **any** amount is **not** at risk, you **must** check the box in column **(f)** on line 28 and attach **Form 6198.** See instructions.

27 Are you reporting any loss not allowed in a prior year due to the at-risk or basis limitations, a prior year unallowed loss from a passive activity (if that loss was not reported on Form 8582), or unreimbursed partnership expenses? If you answered "Yes," see instructions before completing this section ☐ Yes ☒ No

28	(a) Name	(b) Enter P for partnership; S for S corporation	(c) Check if foreign partnership	(d) Employer identification number	(e) Check if basis computation is required	(f) Check if any amount is not at risk
A	Gray & Blaisdell	P	☐	03-0293287	☐	☐
B			☐		☐	☐
C			☐		☐	☐
D			☐		☐	☐

	Passive Income and Loss		Nonpassive Income and Loss		
	(g) Passive loss allowed (attach **Form 8582** if required)	(h) Passive income from **Schedule K-1**	(i) Nonpassive loss allowed (see **Schedule K-1**)	(j) Section 179 expense deduction from **Form 4562**	(k) Nonpassive income from **Schedule K-1**
A			281		
B					
C					
D					
29a Totals					
b Totals			281		

30	Add columns (h) and (k) of line 29a	30	0
31	Add columns (g), (i), and (j) of line 29b	31	281
32	**Total partnership and S corporation income or (loss).** Combine lines 30 and 31	32	-281

Part III Income or Loss From Estates and Trusts

33	(a) Name	(b) Employer identification number
A		
B		

	Passive Income and Loss		Nonpassive Income and Loss	
	(c) Passive deduction or loss allowed (attach **Form 8582** if required)	(d) Passive income from **Schedule K-1**	(e) Deduction or loss from **Schedule K-1**	(f) Other income from **Schedule K-1**
A				
B				
34a Totals				
b Totals				

35	Add columns (d) and (f) of line 34a	35	
36	Add columns (c) and (e) of line 34b	36	
37	**Total estate and trust income or (loss).** Combine lines 35 and 36	37	

Part IV Income or Loss From Real Estate Mortgage Investment Conduits (REMICs)—Residual Holder

38	(a) Name	(b) Employer identification number	(c) Excess inclusion from **Schedules Q,** line 2c (see instructions)	(d) Taxable income (net loss) from **Schedules Q,** line 1b	(e) Income from **Schedules Q,** line 3b

39	Combine columns (d) and (e) only. Enter the result here and include in the total on line 41 below	39	

Part V Summary

40	Net farm rental income or (loss) from **Form 4835.** Also, complete line 42 below	40	
41	**Total income or (loss).** Combine lines 26, 32, 37, 39, and 40. Enter the result here and on Schedule 1 (Form 1040), line 5 ▶	41	3,943
42	**Reconciliation of farming and fishing income.** Enter your **gross** farming and fishing income reported on Form 4835, line 7; Schedule K-1 (Form 1065), box 14, code B; Schedule K-1 (Form 1120-S), box 17, code AD; and Schedule K-1 (Form 1041), box 14, code F. See instructions	42	
43	**Reconciliation for real estate professionals.** If you were a real estate professional (see instructions), enter the net income or (loss) you reported anywhere on Form 1040, Form 1040-SR, or Form 1040-NR from all rental real estate activities in which you materially participated under the passive activity loss rules	43	

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: **Kenneth H Blaisdell**

Social security number (SSN): [redacted]

A Principal crop or activity: **Hay/Logs/Cattle**

B Enter code from Part IV: ▶ **111900**

C Accounting method: [X] Cash [ ] Accrual

D Employer ID number (EIN) (see instr.): [redacted]

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

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

G If "Yes," did you or will you file required Form(s) 1099? — [ ] Yes [ ] 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	3,524
3a	Cooperative distributions (Form(s) 1099-PATR)	3a		3b Taxable amount	3b
4a	Agricultural program payments (see instructions)	4a		4b Taxable amount	4b
5a	Commodity Credit Corporation (CCC) loans reported under election				5a
b	CCC loans forfeited	5b		5c Taxable amount	5c
6	Crop insurance proceeds and federal crop disaster payments (see instructions):				
a	Amount received in 2021	6a		6b Taxable amount	6b
c	If election to defer to 2022 is attached, check here ▶ [ ]			6d Amount deferred from 2020	6d
7	Custom hire (machine work) income				7
8	Other income, including federal and state gasoline or fuel tax credit or refund (see instructions) **See Stmt 2**				8 426
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 3,950

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	23	
11	Chemicals	11		24	Rent or lease (see instructions):		
12	Conservation expenses (see instructions)	12		a	Vehicles, machinery, equipment	24a	
13	Custom hire (machine work)	13		b	Other (land, animals, etc.)	24b	
14	Depreciation and section 179 expense (see instructions)	14		25	Repairs and maintenance	25	2,207
15	Employee benefit programs other than on line 23	15		26	Seeds and plants	26	
16	Feed	16		27	Storage and warehousing	27	
17	Fertilizers and lime	17		28	Supplies	28	
18	Freight and trucking	18		29	Taxes	29	350
19	Gasoline, fuel, and oil	19	941	30	Utilities	30	
20	Insurance (other than health)	20		31	Veterinary, breeding, and medicine	31	
21	Interest (see instructions):			32	Other expenses (specify):		
a	Mortgage (paid to banks, etc.)	21a		a	Tax Preparation	32a	400
b	Other	21b		b		32b	
22	Labor hired (less employment credits)	22		c		32c	
				d		32d	
				e		32e	
				f		32f	

33	**Total expenses.** Add lines 10 through 32f. If line 32f is negative, see instructions ▶	33	3,898
34	**Net farm profit or (loss).** Subtract line 33 from line 9	34	52

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 [ ] All investment is at risk. b [ ] Some investment is not at risk.

BLA0513

Form 1040 | Tax Return Reconciliation Worksheet | 2021

Filing Status: [X] 1 Single [ ] 2 Married filing jointly [ ] 3 Married filing separately [ ] 4 Head of household* [ ] 5 Qualifying widow(er)*

MFS spouse name: *Qualifying person that is a child but not a dependent:

Taxpayer first name and initial	Last name	Taxpayer social security number
Kenneth H	Blaisdell Deceased 04/10/21	[redacted]
If a joint return, spouse's first name and initial	Last name	Spouse's social security number

Home address (number and street). If you have a P.O. box, see instructions.	Apt. no.	Presidential Election Campaign
PO Box 81		Taxpayer [ ] Spouse

City, town or post office, state, and ZIP code: Tunbridge VT 05077

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

At anytime during 2021, did you receive, sell, send, exchange, or otherwise acquire financial interest in any virtual currency? Yes [X] No

6a [X] Taxpayer. If someone can claim you as a dependent, **do not** check box 6a

b [ ] Spouse

Boxes checked on 6a and 6b	1
Children on 6c who lived with you	
Children on 6c who did not live with you	
Dependents on 6c not entered above	
Total. Add lines above	1

6c Dependents:

(1) First name Last name	(2) Social security number	(3) Relationship to you	(4) ✓ if qualifies for Child tax credit	(4) ✓ if qualifies for Other dependents
			[ ]	[ ]
			[ ]	[ ]
			[ ]	[ ]
			[ ]	[ ]

If more than four dependents, ✓ here [ ]

Income (Schedule 1)	7	Wages, salaries, tips, etc. Attach Form(s) W-2		7	
	8a	**Taxable** interest. Attach Schedule B if required		8a	81
	b	**Tax-exempt** interest. **Do not** include on line 8a	8b		
	9a	Ordinary dividends. Attach Schedule B if required		9a	
	b	Qualified dividends	9b		
	10	Taxable refunds, credits, or offsets of state and local income taxes		10	
	11	Alimony received		11	
	12	Business income or (loss). Attach Schedule C or C-EZ		12	
	13	Capital gain or (loss). Attach Schedule D if required. If not required, check here ▶ [ ]		13	
	14	Other gains or (losses). Attach Form 4797		14	
	15a	IRA distributions 15a 256 b Taxable amount		15b	256
	16a	Pensions and annuities 16a b Taxable amount		16b	
	17	Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E		17	3,943
	18	Farm income or (loss). Attach Schedule F		18	52
	19	Unemployment compensation		19	
	20a	Social security benefits 20a 4,568 b Taxable amount		20b	0
	21	Other income. List type and amount		21	
	22	Combine the amounts in the far right column for lines 7 through 21. This is your **total income** ▶		22	4,332
Adjusted Gross Income (Schedule 1)	23	Educator expenses	23		
	24	Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106 or 2106-EZ	24		
	25	Health savings account deduction. Attach Form 8889	25		
	26	Moving expenses. Attach Form 3903	26		
	27	Deductible part of self-employment tax. Attach Schedule SE	27		
	28	Self-employed SEP, SIMPLE, and qualified plans	28		
	29	Self-employed health insurance deduction	29		
	30	Penalty on early withdrawal of savings	30		
	31a	Alimony paid b Recipient's SSN ▶	31a		
	32	IRA deduction	32		
	33	Student loan interest deduction	33		
	34	Reserved for future use	34		
	35	Reserved for future use	35		
	36	Add lines 23 through 35		36	
	37	Subtract line 36 from line 22. This is your **adjusted gross income** ▶		37	4,332

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Form 1040 | Tax Return Reconciliation Worksheet, Page 2 | 2021

Name **Kenneth H Blaisdell** | Tp TIN [redacted]

Tax and Credits (Schedules 2, 3)	38	Amount from line 37 (adjusted gross income)		38	4,332
	39a	Check if: [X] **You** were born before January 2,1957, [ ] Blind. [ ] **Spouse** was born before January 2,1957, [ ] Blind. **Total boxes checked** ▶ 39a	1		
	b	If your spouse itemizes on a separate return or you were a dual-status alien, check here ▶ 39b [ ]			
Standard Deduction for— • People who check any box on line 39a or 39b **or** who can be claimed as a dependent, see instructions. • All others: Single or Married filing separately, $12,550 Married filing jointly or Qualifying widow(er), $25,100 Head of household, $18,800	40	**Itemized deductions** (from Schedule A) **or** your **standard deduction** (see left margin)		40	14,250
	a	Charitable contributions if you take the standard deduction		40b	
	41	Subtract line 40 and 40b from line 38		41	-9,918
	42	Qualified business income deduction (see instructions)		42	
	43	**Taxable income.** Subtract line 42 from line 41. If line 42 is more than line 41, enter -0-		43	0
	44	**Tax** (see instr.). Check if any from: a [ ] Form(s) 8814 b [ ] Form 4972 c [ ]		44	0
	45	**Alternative minimum tax** (see instructions). Attach Form 6251		45	
	46	Excess advance premium tax credit repayment. Attach Form 8962		46	
	47	Add lines 44, 45, and 46 ▶		47	
	48	Foreign tax credit. Attach Form 1116 if required	48		
	49	Credit for child and dependent care expenses. Attach Form 2441	49		
	50	Education credits from Form 8863, line 19	50		
	51	Retirement savings contributions credit. Attach Form 8880	51		
	52	Child tax credit/credit for other dependents	52		
	53	Residential energy credits. Attach Form 5695	53		
	54	Other credits from Form a [ ] 3800 b [ ] 8801 c [ ]	54		
	55	Add lines 48 through 54. These are your **total credits**		55	
	56	Subtract line 55 from line 47. If line 55 is more than line 47, enter -0- ▶		56	0
Other Taxes (Schedule 2)	57	Self-employment tax. Attach Schedule SE		57	
	58	Unreported social security and Medicare tax from Form a [ ] 4137 b [ ] 8919		58	
	59	Additional tax on IRAs, other qualified retirement plans, etc. Attach Form 5329 if required		59	
	60a	Household employment taxes from Schedule H		60a	
	b	First-time homebuyer credit repayment. Attach Form 5405 if required		60b	
	61	Taxes from: a [ ] Form 8959 b [ ] Form 8960 c [ ] Instructions; enter code(s)		61	
[ ]	62	Section 965 net tax liability installment from Form 965-A	62		
	63	Add lines 56 through 61. This is your **total tax** ▶		63	0
Payments (Schedule 3)	64	Federal income tax withheld from:		64	
	a	Form(s) W-2	64a		
	b	Form(s) 1099	64b		
	c	Other forms	64c		
	65	2021 estimated tax payments and amount applied from 2020 return	65		
	66a	**Earned income credit (EIC)**	66a		
	b	Nontaxable combat pay election 66b			
	c	Prior year (2019) earned income 66c			
	67	Additional child tax credit. Attach Schedule 8812	67		
	68	American opportunity credit from Form 8863, line 8	68		
	69	Recovery rebate credit	69	0	
	70	Net premium tax credit. Attach Form 8962	70		
	71	Amount paid with request for extension to file	71		
	72	Excess social security and tier 1 RRTA tax withheld	72		
	73	Credit for federal tax on fuels. Attach Form 4136	73		
	74	Other payments and refundable credits	74		
	75	**Total pymts.** Add ln 64, 65,66a, 67-74		75	
Refund	76	If line 75 is more than line 63, subtract line 63 from line 75. This is the amount you **overpaid**		76	
	77a	Amount of line 76 you want **refunded to you.** If Form 8888 is attached, check here ▶ [ ]		77a	
	▶ b	Routing number ▶ c Type: [ ] Checking [ ] Savings			
	▶ d	Account number			
	78	Amount of line 76 you want **applied to your** 2022 estimated tax ▶ 78			
Amount You Owe	79	**Amount you owe.** Subtract line 75 from line 63. For details on how to pay, see instructions ▶		79	0
	80	Estimated tax penalty (see instructions) 80			

Int/Pen Date filed | Int | Fail to file | Fail to pay | Total

Third Party Designee Do you want to allow another person to discuss this return with the IRS (see instructions) [X] **Yes.** Complete below. [ ] **No** Personal identification no. (PIN) ▶ 05077
Designee's Name ▶ **John W Durkee** Phone no. ▶ 802-889-3408

Other Info Taxpayer Daytime phone number | Taxpayer: Occupation **Deceased** | IRS Identity Protection PIN
Spouse: Occupation | IRS Identity Protection PIN
[ ] **Taxpayer** [ ] **Spouse** Email address

Federal Statements

Commercial Rental

Statement 1 - Schedule E, Line 19 - Other Expenses

Description	Gross Amount	Business Use Percentage	Net Amount
1099 Rental Income Correction	$ 1,250		$ 1,250
Total	$ 1,250		$ 1,250

Federal Statements

Kenneth H Blaisdell

Statement 2 - Schedule F - Other Income

Description	Amount
Milk Impact Settlement	$ 426
Total	$ 426

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Form **1040** | **Standard Deduction & Dependent MAGI Worksheets** | **2021**

Name: **Kenneth H Blaisdell**

Taxpayer Identification Number: [redacted]

Standard Deduction Worksheet

1. Enter the amount shown below for your filing status.
   - Single or Married filing separately - $12,550
   - Married filing jointly or qualifying widow(er) - $25,100
   - Head of household - $18,800

   1. 12,550
2. Can you (or your spouse if married, filing jointly) be claimed as a dependent?
   - [X] **No.** Skip line 3; enter the amount from line 1 on line 4.
   - [ ] **Yes.** Go to line 3.
3. Is your **earned income** more than $750?
   - [ ] **Yes.** Add $350 to your earned income. Enter the total.
   - [ ] **No.** Enter $1,100 ..... 3.
4. Enter the **smaller** of line 1 or line 3. If under 65 and not blind, continue to line 6. **Otherwise,** go to line 5. ..... 4. 12,550
5. Check if: [X] **You** were 65 or older, [ ] Blind; [ ] **Spouse** was 65 or older [ ] Blind. **Total boxes checked** [1]
   If 65 or older or blind, multiply $1,350 ($1,700 if single or head of household) by the number in the box above 5. 1,700
6. Add lines 4 and 5. Enter the total here and on Form 1040 or 1040-SR, line 12 ..... 6. 14,250

Dependent Modified Adjusted Gross Income Worksheet

1. Are you required to file a tax return?
   - [ ] **No.** Do not include Dependent's modified adjusted gross income in Claiming Taxpayer's household income.
   - [ ] **Yes.** Include Modified Adjusted Gross Income in claiming taxpayer's household income.
2. **Adjusted Gross Income.** Enter the amount from Form 1040, Line 11 ..... 2.
3. Enter tax-exempt interest from Form 1040, line 2a ..... 3.
4. Enter any amounts from your Form 2555, lines 45 and 50 ..... 4.
5. **Subtotal.** Combine lines 2 through 4 ..... 5.
6. Enter the total Social Security benefits from Form 1040, line 6a ..... 6.
7. Enter the taxable Social Security benefits from Form 1040, line 6b ..... 7.
8. Nontaxable Social Security benefits. Subtract line 7 from line 6 ..... 8.
9. **Dependent Modified Adjusted Gross Income for Claiming Taxpayer's Form 8962.**
   Add lines 5 and 8 ..... 9.

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Form **1040**

K-1 Reconciliation Worksheet - Sch E, B, D, Form 4797

2021

Name Kenneth H Blaisdell | Taxpayer Identification Number [redacted]

Entity Name Gray & Blaisdell | **EIN** [redacted] | **Entity Type** Partnership | **Screen** K1 | **K1 Unit** 1

Activity | **Passive Activity Type** Not Passive | **Entire disposition of activity** X

	Current Year Amount	PY Suspended Basis Loss	Disallowed Basis Limitation	PY Suspended At-risk Loss	Disallowed At-risk Limitation	PY Suspended Passive Loss	Disallowed Loss Limitation	Tax Return
Schedule E page 2								
Ordinary business income/-loss	-281							-281
Net rental real estate income/-loss								
Other net rental income/-loss								
Guaranteed payments								
Section 179 expense								
Disallowed Section 179 expense								
Depletion								
Section 59(e)(2) expenditures								
Preproductive period expense								
Reforestation expense deduct								
Other deductions								
Unreimbursed expenses								
Other inc/loss - Schedule E								
Debt financed acquisition								
Dependent care benefits								
Total Schedule E page 2	-281							-281
Schedule E page 1								
Royalties								
Deductions-royalty income								
Depletion								
Total Schedule E page 1								
Schedule B								
Interest Income	79							79
Tax-exempt interest income								
Dividend Income								
Qualified dividends (1040, Page 2)								
Schedule D/8949/6781								
Short-term capital gain/-loss								
Long-term capital gain/-loss								
28% capital gain/-loss								
1256 contracts and straddles								
Form 4797								
4797 Part I								
4797 Part II								
Section 179/280F recapture								

Form **1040** | **K-1 Reconciliation Worksheet - Form 4684, Sch SE, Misc, Credits** | **2021**

Name Kenneth H Blaisdell | Taxpayer Identification Number [redacted]

Entity Name Gray & Blaisdell | EIN [redacted] | Entity Type Partnership | Screen K1 | K1 Unit 1

Activity | Passive Activity Type Not Passive | Entire disposition of activity X

	Current Year Amount	PY Suspended Basis Loss	Disallowed Basis Limitation	PY Suspended At-risk Loss	Disallowed At-risk Limitation	PY Suspended Passive Loss	Disallowed Loss Limitation	Tax Return
Form 4684								
Form 4684 lt loss trade/business								
Form 4684 lt loss income producing								
Form 4684 long-term gain								
Form 4684 st loss income producing								
Schedule SE								
Net earnings from self-employ	-281							-281
Gross farming or fishing inc								
Gross nonfarm income								
Miscellaneous / Basis Worksheet								
Self-employed medical insurance								
Shareholder med ins not on Form W2								
Other tax-exempt income								
Nondeductible expenses								
Cash & market security distrib								
Property distributions	26,851							26,851
Repayment of shareholder loans								
Dependent care benefits (Form 2441)								
Credits								

Schedule F — Qualified Business Income Calculation Worksheet — 2021

Name: **Kenneth H Blaisdell**

Taxpayer Identification Number: [redacted]

Farm description: **Kenneth H Blaisdell**

Form/Schedule: **F**

Unit: **1**

1.	Schedule F, Line 34, Net farm profit or (loss)	1.	52
	Additions for qualified business income:		
2.	Form 4797, Ordinary income	2.	
	Prior to TCJA suspended losses allowed:		
3.	Passive suspended losses	3.	
4.	At-Risk suspended losses	4.	
5.	Section 179 carryover	5.	
6.	Total additions to net profit or (loss). Add lines 2 through 5.	6.	
	Subtractions for qualified business income		
7.	Form 4797, Ordinary loss (including share of net 1231 loss)	7.	
8.	Deductible portion of self-employment taxes	8.	
9.	Self-employed SEP, SIMPLE, and qualified plans	9.	
10.	Self-employed health insurance deduction	10.	
11.	Reserved	11.	
12.	Reserved	12.	
13.	Total subtraction to net profit or (loss). Add lines 7 through 12.	13.	
14.	Qualified business income for this activity. Line 1 plus line 6 less line 13.	14.	52

	Beginning of Year			End of Year		
Carryovers:	**Pre -2018**	**After 2017**	**Allowed loss**	**Pre -2018**	**After 2017**	**QBI Portion of**
Passive activity:	**(A)**	**(B)**	**(C)**	**(D)**	**(E)**	**Allowed Losses**
Operating						
Form 4797, Part II						
Section 1231 loss						
At-Risk:						
Operating						
Form 4797, Part II						
Section 1231 loss						
Section 179 expense						
Other:						
Section 179 expense						

Amount to Form 8995, line 3 or Schedule C (Form 8995-A), line 2 qualified business loss carryforward _____

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Form **1040** | **Rent and Royalty Reconciliation** | **2021**

Name: **Kenneth H Blaisdell**

Taxpayer identification number: [redacted]

Property description: **Commercial Rental**

Passive type: **Active participation**

Unit: 1 | T, S, J: | State:

Ownership Percentage:

Business Use Percentage:

Personal Use Percentage:

1. Physical address:
   - Street: **Main Street**
   - City, state, zip: **East Randolph VT 05041**
   - Property type: **Land**

2. Property Use Information:
   - Fair Rental Days: **365**
   - Personal Use Days:
   - QJV:

	Column A Total Income/Expense	Column B Nonbusiness Expenses	Column C Vacation Home / Personal Use Expenses	(Column A - B - C) Income / Expenses Reported on Schedule E
Income:				
3. Rents received	3,575			3,575
4. Royalties received	2,299			2,299
Expenses:				
5. Advertising				
Auto				
Travel				
6. Auto and travel (total)				
7. Cleaning and maintenance				
8. Commissions				
9. Insurance				
10. Legal and other professional fees	400			400
11. Management fees				
Mortgage interest from 1098				
Refinancing points on 1098				
12. Mortgage interest paid to banks, etc.				
Other mortgage interest				
Other interest				
Refinancing points				
Qualified mortgage insurance				
13. Other interest (total)				
14. Repairs				
15. Supplies				
Real estate taxes				
All other taxes				
16. Taxes (total)				
17. Utilities				
18. Depreciation expense or depletion				
19. Other (list)				
1099 Rental Income Correction	1,250			1,250
20. Total expenses. Add lines 5 through 19	1,650			1,650
21. Income or (loss) from rental or royalty properties.				4,224

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Form 1040	Social Security Worksheet	2021

Name: Kenneth H Blaisdell

Taxpayer Identification Number: [redacted]

If you are married filing separately and you **lived apart** from your spouse for all of 2021:

- Form 1040/1040-SR: Enter "D" to the right of the word "benefits" on line 6a.

1.	Enter the total amount from **box 5** of **all** your **Forms SSA-1099** and **Forms RRB-1099** (if applicable). Also, enter this amount on Form 1040 or 1040-SR, line 6a.	1.	4,568
2.	Multiply line 1 by 50% (0.50).	2.	2,284
3.	Add the amounts on Form 1040 or 1040-SR, lines 1, 2a, 2b, 3b, 4b, 5b, 7, and Schedule 1, line 10. Also, enter the total of any exclusion/adjustments for Qualified U.S. savings bond interest (Form 8815, line 14), adoption benefits (Form 8839, line 29), foreign earned income or housing (Form 2555, lines 45 and 50), certain income of bona fide residents of American Samoa (Form 4563, line 15) or Puerto Rico	3.	4,332
4.	Add lines 2 and 3	4.	6,616
5.	Enter the total of the amounts from Form 1040 or 1040-SR, line 10, Schedule 1, lines 11 through 25, plus Schedule 1, line 21.	5.	
6.	Subtract line 5 from line 4	6.	6,616
7.	Enter $25,000 ($32,000 if married filing jointly; $0 if married filing separately and you lived with your spouse at any time during 2021)	7.	25,000
8.	Subtract line 7 from line 6. If zero or less, enter -0-	8.	0
	• If line 8 is zero, stop here. None of your benefits are taxable. Enter -0- on Form 1040 or 1040-SR, line 6b. If you are married filing separately and you lived apart from your spouse for all of 2021, enter -0- on Form 1040 or 1040-SR, line 6b.		
	• If line 8 is more than zero, go to line 9.		
9.	Enter $9,000 ($12,000 if married filing jointly; $0 if married filing separately and you lived with your spouse at any time during 2021)	9.	
10.	Subtract line 9 from line 8. If zero or less, enter -0-	10.	0
11.	Enter the smaller of line 8 or line 9	11.	
12.	Enter one half of line 11	12.	
13.	Enter the smaller of line 2 or line 12	13.	
14.	Multiply line 10 by 85% (0.85). If line 10 is zero, enter -0-	14.	
15.	Add lines 13 and 14	15.	
16.	Multiply line 1 by 85% (0.85)	16.	
17.	Taxable benefits. Enter the smaller of line 15 or line 16. Also, enter this amount on Form 1040 or 1040-SR, line 6b.	17.	0

Percentage of total benefits received included as taxable income. 0.0%

Note: If part of your benefits are taxable for 2021 **and** they include benefits paid in 2021 that were for an earlier year, you may be able to reduce the taxable amount shown on the worksheet. See Pub. 915 for details.

Federal Statements

Commercial Rental

Schedule E, Line 3 - Rents Received

Description	Amount
Green Lantern Development LLC	$ 1,875
Sprague Ranch LLC	1,700
Total	$ 3,575

Commercial Rental

Schedule E, Line 4 - Royalties Received

Description	Amount
WB Rogers Inc	$ 2,299
Total	$ 2,299

Commercial Rental

Schedule E, Line 10 - Legal and Other Professional Fees

Description	Gross Amount	Business Use Percentage	Net Amount
Legal & professional (Rent, 1)	$ 400		$ 400
Total	$ 400		$ 400

Federal Statements

Kenneth H Blaisdell

Schedule F, Line 2 - Sales of Products You Raised

Description	Amount
Hay Sales	$ 3,524
Total	$ 3,524

Federal Statements

SSA Box 3 Benefits paid

Code	Description	Amount
	Per Client - No SSA-1099	$ 4,122
	$1,782/12 X 3	446
Total		$ 4,568

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Form **1040** | **IRA Distribution Report** | **2021**

Name | Taxpayer Identification Number

Kenneth H Blaisdell | [redacted]

	T/S	Payer	Gross Distribution 1099-R Box 1	Taxable Amount 1099-R Box 2a [less rollover amount]	Qualified Charitable Distribution
A		United of Omaha Life Insurance Co	256	256	
B					
C					
D					
E					
F					
G					
H					
I					
J					
K					
L					
M					
N					
O					
		Taxpayer	256	256	
		Spouse			
		Total	256	256	

	Amount Of Rollover	Federal Withholding	State Withholding	Local Withholding	Traditional IRA Converted to Roth IRA	Original Conversion or Recharacterization	Qualified Roth IRA Distribution
A							
B							
C							
D							
E							
F							
G							
H							
I							
J							
K							
L							
M							
N							
O							
Tp							
Sp							
Total							