

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

Form fields for personal information: Your first name and middle initial (KISHAN), Last name (RAI), Your social security number (682-16-5891), Spouse's social security number (967-96-2555), Home address (840 STILLWATER ROAD), City (WEST SACRAMENTO), State (CA), ZIP code (95605).

At any time during 2020, did you receive, sell, send, exchange, or otherwise acquire 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: [] Were born before January 2, 1956 [] Are blind Spouse: [] Was born before January 2, 1956 [] Is blind

Table for Dependents with columns: (1) First name, Last name, (2) Social security number, (3) Relationship to you, (4) Child tax credit, Credit for other dependents. Includes entry for ADHA RAI (971-91-9188) Daughter.

Main tax calculation table with rows 1-15. Includes sections for Attach Sch. B if required, Standard Deduction for, and Taxable income calculation (106,759 - 6,500 = 100,259).

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

16	Tax (see instructions). Check if any from Form(s): 1 <input type="checkbox"/> 8814 2 <input type="checkbox"/> 4972 3 <input type="checkbox"/> _____	16	8,662.
17	Amount from Schedule 2, line 3	17	
18	Add lines 16 and 17	18	8,662.
19	Child tax credit or credit for other dependents	19	500.
20	Amount from Schedule 3, line 7	20	
21	Add lines 19 and 20	21	500.
22	Subtract line 21 from line 18. If zero or less, enter -0-	22	8,162.
23	Other taxes, including self-employment tax, from Schedule 2, line 10	23	0.
24	Add lines 22 and 23. This is your total tax	24	8,162.
25	Federal income tax withheld from:		
a	Form(s) W-2	25a	7,930.
b	Form(s) 1099	25b	
c	Other forms (see instructions)	25c	
d	Add lines 25a through 25c	25d	7,930.
26	2020 estimated tax payments and amount applied from 2019 return	26	
27	Earned income credit (EIC)	27	
28	Additional child tax credit. Attach Schedule 8812	28	
29	American opportunity credit from Form 8863, line 8	29	
30	Recovery rebate credit. See instructions	30	1,200.
31	Amount from Schedule 3, line 13	31	
32	Add lines 27 through 31. These are your total other payments and refundable credits	32	1,200.
33	Add lines 25d, 26, and 32. These are your total payments	33	9,130.

• If you have a qualifying child, attach Sch. EIC.
• If you have nontaxable combat pay, see instructions.

Refund

34	If line 33 is more than line 24, subtract line 24 from line 33. This is the amount you overpaid	34	968.
35a	Amount of line 34 you want refunded to you . If Form 8888 is attached, check here <input type="checkbox"/>	35a	968.
b	Routing number 053000196		
c	Type: <input checked="" type="checkbox"/> Checking <input type="checkbox"/> Savings		
d	Account number 237006329260		
36	Amount of line 34 you want applied to your 2021 estimated tax	36	

Amount You Owe

For details on how to pay, see instructions.

37	Subtract line 33 from line 24. This is the amount you owe now	37	
Note: Schedule H and Schedule SE filers, line 37 may not represent all of the taxes you owe for 2020. See Schedule 3, line 12e, and its instructions for details.			
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 SOFTWARE ENGINEER	If the IRS sent you an Identity Protection PIN, enter it here (see inst.)
Spouse's signature. If a joint return, both must sign.	Date	Spouse's occupation SOFTWARE MAKER	If the IRS sent your spouse an Identity Protection PIN, enter it here (see inst.)

Phone no. (916) 213-9876 Email address _____

Paid Preparer Use Only

Preparer's name SYAM PRIYA RAM SAGAR GUPTA TALLAM	Preparer's signature SYAM PRIYA RAM SAGAR GUPTA TALLAM	Date 09/18/2021	PTIN P02082703	Check if: <input type="checkbox"/> Self-employed
Firm's name GLOBAL TAXES LLC	Firm's address 2530 Pebble Creek Ln Cumming GA 30041			Phone no. (678) 965-9522
Firm's EIN				30-1017196

**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

2020
Attachment
Sequence No. **01**

Name(s) shown on Form 1040, 1040-SR, or 1040-NR
KISHAN & HASMITHA RAI

Your social security number
682-16-5891

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	-6,500.
6	Farm income or (loss). Attach Schedule F	6	
7	Unemployment compensation	7	
8	Other income. List type and amount ▶ _____ _____	8	
9	Combine lines 1 through 8. Enter here and on Form 1040, 1040-SR, or 1040-NR, line 8	9	-6,500.

Part II Adjustments to Income

10	Educator expenses	10	
11	Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106	11	
12	Health savings account deduction. Attach Form 8889	12	
13	Moving expenses for members of the Armed Forces. Attach Form 3903	13	
14	Deductible part of self-employment tax. Attach Schedule SE	14	
15	Self-employed SEP, SIMPLE, and qualified plans	15	
16	Self-employed health insurance deduction	16	
17	Penalty on early withdrawal of savings	17	
18a	Alimony paid	18a	
b	Recipient's SSN ▶ _____		
c	Date of original divorce or separation agreement (see instructions) ▶ _____		
19	IRA deduction	19	
20	Student loan interest deduction	20	
21	Tuition and fees deduction. Attach Form 8917	21	
22	Add lines 10 through 21. These are your adjustments to income . Enter here and on Form 1040, 1040-SR, or 1040-NR, line 10a	22	

SCHEDULE E
(Form 1040)

Supplemental Income and Loss

OMB No. 1545-0074

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

2020

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

KISHAN & HASMITHA RAI

682-16-5891

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 2020 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	Nellikatte house Puttur (D.K) Karnataka IN 574201				
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	3		A 365	0	<input type="checkbox"/>
B			B		<input type="checkbox"/>
C			C		<input type="checkbox"/>

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		650.		
4	Royalties received	4				
Expenses:						
5	Advertising	5				
6	Auto and travel (see instructions)	6				
7	Cleaning and maintenance	7		1,200.		
8	Commissions.	8				
9	Insurance	9				
10	Legal and other professional fees	10				
11	Management fees	11		450.		
12	Mortgage interest paid to banks, etc. (see instructions)	12				
13	Other interest.	13				
14	Repairs.	14		1,500.		
15	Supplies	15		1,500.		
16	Taxes	16				
17	Utilities.	17		2,500.		
18	Depreciation expense or depletion	18				
19	Other (list) ▶	19				
20	Total expenses. Add lines 5 through 19	20		7,150.		
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		-6,500.		
22	Deductible rental real estate loss after limitation, if any, on Form 8582 (see instructions)	22	(-6,500.)	()
23a	Total of all amounts reported on line 3 for all rental properties	23a		650.		
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				
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		7,150.		
24	Income. Add positive amounts shown on line 21. Do not include any losses	24				
25	Losses. Add royalty losses from line 21 and rental real estate losses from line 22. Enter total losses here	25	(6,500.)		
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		-6,500.		

For Paperwork Reduction Act Notice, see the separate instructions.

Schedule E (Form 1040) 2020

Health Savings Accounts (HSAs)

Department of the Treasury
Internal Revenue Service

▶ **Attach to Form 1040, 1040-SR, or 1040-NR.**
▶ **Go to www.irs.gov/Form8889 for instructions and the latest information.**

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

Social security number of HSA beneficiary. If both spouses have HSAs, see instructions ▶ **682-16-5891**

Before you begin: Complete Form 8853, Archer MSAs and Long-Term Care Insurance Contracts, if required.

Part I HSA Contributions and Deduction. See the instructions before completing this part. If you are filing jointly and both you and your spouse each have separate HSAs, complete a separate Part I for each spouse.

1	Check the box to indicate your coverage under a high-deductible health plan (HDHP) during 2020. See instructions ▶	<input type="checkbox"/> Self-only	<input checked="" type="checkbox"/> Family
2	HSA contributions you made for 2020 (or those made on your behalf), including those made from January 1, 2021, through April 15, 2021, that were for 2020. Do not include employer contributions, contributions through a cafeteria plan, or rollovers. See instructions	2	0.
3	If you were under age 55 at the end of 2020 and, on the first day of every month during 2020, you were, or were considered, an eligible individual with the same coverage, enter \$3,550 (\$7,100 for family coverage). All others , see the instructions for the amount to enter	3	7,100.
4	Enter the amount you and your employer contributed to your Archer MSAs for 2020 from Form 8853, lines 1 and 2. If you or your spouse had family coverage under an HDHP at any time during 2020, also include any amount contributed to your spouse's Archer MSAs	4	0.
5	Subtract line 4 from line 3. If zero or less, enter -0-	5	7,100.
6	Enter the amount from line 5. But if you and your spouse each have separate HSAs and had family coverage under an HDHP at any time during 2020, see the instructions for the amount to enter	6	7,100.
7	If you were age 55 or older at the end of 2020, married, and you or your spouse had family coverage under an HDHP at any time during 2020, enter your additional contribution amount. See instructions	7	
8	Add lines 6 and 7	8	7,100.
9	Employer contributions made to your HSAs for 2020	9	2,200.
10	Qualified HSA funding distributions	10	
11	Add lines 9 and 10	11	2,200.
12	Subtract line 11 from line 8. If zero or less, enter -0-	12	4,900.
13	HSA deduction. Enter the smaller of line 2 or line 12 here and on Schedule 1 (Form 1040), Part II, line 12 Caution: If line 2 is more than line 13, you may have to pay an additional tax. See instructions.	13	0.

Part II HSA Distributions. If you are filing jointly and both you and your spouse each have separate HSAs, complete a separate Part II for each spouse.

14a	Total distributions you received in 2020 from all HSAs (see instructions)	14a	
b	Distributions included on line 14a that you rolled over to another HSA. Also include any excess contributions (and the earnings on those excess contributions) included on line 14a that were withdrawn by the due date of your return. See instructions	14b	
c	Subtract line 14b from line 14a	14c	
15	Qualified medical expenses paid using HSA distributions (see instructions)	15	
16	Taxable HSA distributions. Subtract line 15 from line 14c. If zero or less, enter -0-. Also, include this amount in the total on Schedule 1 (Form 1040), Part I, line 8, and enter "HSA" and the amount on the dotted line	16	
17a	If any of the distributions included on line 16 meet any of the Exceptions to the Additional 20% Tax (see instructions), check here ▶ <input type="checkbox"/>		
b	Additional 20% tax (see instructions). Enter 20% (0.20) of the distributions included on line 16 that are subject to the additional 20% tax. Also, include this amount in the total on Schedule 2 (Form 1040), Part II, line 8; check box c and enter "HSA" and the amount on the line next to the box	17b	

Part III Income and Additional Tax for Failure To Maintain HDHP Coverage. See the instructions before completing this part. If you are filing jointly and both you and your spouse each have separate HSAs, complete a separate Part III for each spouse.

18	Last-month rule	18	
19	Qualified HSA funding distribution	19	
20	Total income. Add lines 18 and 19. Include this amount on Schedule 1 (Form 1040), Part I, line 8, and enter "HSA" and the amount on the dotted line	20	
21	Additional tax. Multiply line 20 by 10% (0.10). Include this amount in the total on Schedule 2 (Form 1040), Part II, line 8; check box c and enter "HDHP" and the amount on the line next to the box	21	

Paid Preparer's Due Diligence Checklist

Earned Income Credit (EIC), American Opportunity Tax Credit (AOTC), Child Tax Credit (CTC) (including the Additional Child Tax Credit (ACTC) and Credit for Other Dependents (ODC)), and Head of Household (HOH) Filing Status

2020

Department of the Treasury
Internal Revenue Service

▶ **To be completed by preparer and filed with Form 1040, 1040-SR, 1040-NR, 1040-PR, or 1040-SS.**
▶ **Go to www.irs.gov/Form8867 for instructions and the latest information.**

Attachment
Sequence No. **70**

Taxpayer name(s) shown on return KISHAN & HASMITHA RAI	Taxpayer identification number 682-16-5891
Enter preparer's name and PTIN SYAM PRIYA RAM SAGAR GUPTA TALLAM P02082703	

Part I Due Diligence Requirements

Please check the appropriate box for the credit(s) and/or HOH filing status claimed on the return and complete the related Parts I-V for the benefit(s) claimed (check all that apply). EIC CTC/ACTC/ODC AOTC HOH

	Yes	No	N/A
1 Did you complete the return based on information for tax year 2020 provided by the taxpayer or reasonably obtained by you?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	
2 If credits are claimed on the return, did you complete the applicable EIC and/or CTC/ACTC/ODC worksheets found in the Form 1040, 1040-SR, 1040-NR, 1040-PR, or 1040-SS instructions, and/or the AOTC worksheet found in the Form 8863 instructions, or your own worksheet(s) that provides the same information, and all related forms and schedules for each credit claimed?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
3 Did you satisfy the knowledge requirement? To meet the knowledge requirement, you must do both of the following. • Interview the taxpayer, ask questions, and contemporaneously document the taxpayer's responses to determine that the taxpayer is eligible to claim the credit(s) and/or HOH filing status. • Review information to determine that the taxpayer is eligible to claim the credit(s) and/or HOH filing status and to figure the amount(s) of any credit(s)	<input checked="" type="checkbox"/>	<input type="checkbox"/>	
4 Did any information provided by the taxpayer or a third party for use in preparing the return, or information reasonably known to you, appear to be incorrect, incomplete, or inconsistent? (If "Yes," answer questions 4a and 4b. If "No," go to question 5.)	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
a Did you make reasonable inquiries to determine the correct, complete, and consistent information?	<input type="checkbox"/>	<input type="checkbox"/>	
b Did you contemporaneously document your inquiries? (Documentation should include the questions you asked, whom you asked, when you asked, the information that was provided, and the impact the information had on your preparation of the return.)	<input type="checkbox"/>	<input type="checkbox"/>	
5 Did you satisfy the record retention requirement? To meet the record retention requirement, you must keep a copy of your documentation referenced in 4b, a copy of this Form 8867, a copy of any applicable worksheet(s), a record of how, when, and from whom the information used to prepare Form 8867 and any applicable worksheet(s) was obtained, and a copy of any document(s) provided by the taxpayer that you relied on to determine eligibility for the credit(s) and/or HOH filing status or to figure the amount(s) of the credit(s) List those documents provided by the taxpayer, if any, that you relied on: _____ _____ _____	<input checked="" type="checkbox"/>	<input type="checkbox"/>	
6 Did you ask the taxpayer whether he/she could provide documentation to substantiate eligibility for the credit(s) and/or HOH filing status and the amount(s) of any credit(s) claimed on the return if his/her return is selected for audit?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	
7 Did you ask the taxpayer if any of these credits were disallowed or reduced in a previous year? (If credits were disallowed or reduced, go to question 7a; if not, go to question 8.)	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
a Did you complete the required recertification Form 8862?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
8 If the taxpayer is reporting self-employment income, did you ask questions to prepare a complete and correct Schedule C (Form 1040)?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Part II Due Diligence Questions for Returns Claiming EIC (If the return does not claim EIC, go to Part III.)

	Yes	No	N/A
9a Have you determined that the taxpayer is eligible to claim the EIC for the number of qualifying children claimed, or is eligible to claim the EIC without a qualifying child? (If the taxpayer is claiming the EIC and does not have a qualifying child, go to question 10.)	<input type="checkbox"/>	<input type="checkbox"/>	
b Did you ask the taxpayer if the child lived with the taxpayer for over half of the year, even if the taxpayer has supported the child the entire year?	<input type="checkbox"/>	<input type="checkbox"/>	
c Did you explain to the taxpayer the rules about claiming the EIC when a child is the qualifying child of more than one person (tiebreaker rules)?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Part III Due Diligence Questions for Returns Claiming CTC/ACTC/ODC (If the return does not claim CTC, ACTC, or ODC, go to Part IV.)

	Yes	No	N/A
10 Have you determined that each qualifying person for the CTC/ACTC/ODC is the taxpayer's dependent who is a citizen, national, or resident of the United States?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	
11 Did you explain to the taxpayer that he/she may not claim the CTC/ACTC if the taxpayer has not lived with the child for over half of the year, even if the taxpayer has supported the child, unless the child's custodial parent has released a claim to exemption for the child?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
12 Did you explain to the taxpayer the rules about claiming the CTC/ACTC/ODC for a child of divorced or separated parents (or parents who live apart), including any requirement to attach a Form 8332 or similar statement to the return?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Part IV Due Diligence Questions for Returns Claiming AOTC (If the return does not claim AOTC, go to Part V.)

	Yes	No
13 Did the taxpayer provide substantiation for the credit, such as a Form 1098-T and/or receipts for the qualified tuition and related expenses for the claimed AOTC?	<input type="checkbox"/>	<input type="checkbox"/>

Part V Due Diligence Questions for Claiming HOH (If the return does not claim HOH filing status, go to Part VI.)

	Yes	No
14 Have you determined that the taxpayer was unmarried or considered unmarried on the last day of the tax year and provided more than half of the cost of keeping up a home for the year for a qualifying person?	<input type="checkbox"/>	<input type="checkbox"/>

Part VI Eligibility Certification

- ▶ **You will have complied with all due diligence requirements for claiming the applicable credit(s) and/or HOH filing status on the return of the taxpayer identified above if you:**
 - A. Interview the taxpayer, ask adequate questions, contemporaneously document the taxpayer's responses on the return or in your notes, review adequate information to determine if the taxpayer is eligible to claim the credit(s) and/or HOH filing status and to figure the amount(s) of the credit(s);
 - B. Complete this Form 8867 truthfully and accurately and complete the actions described in this checklist for any applicable credit(s) claimed and HOH filing status, if claimed;
 - C. Submit Form 8867 in the manner required; **and**
 - D. Keep all five of the following records for 3 years from the latest of the dates specified in the Form 8867 instructions under *Document Retention*.
 1. A copy of this Form 8867.
 2. The applicable worksheet(s) or your own worksheet(s) for any credit(s) claimed.
 3. Copies of any documents provided by the taxpayer on which you relied to determine the taxpayer's eligibility for the credit(s) and/or HOH filing status and to figure the amount(s) of the credit(s).
 4. A record of how, when, and from whom the information used to prepare this form and the applicable worksheet(s) was obtained.
 5. A record of any additional information you relied upon, including questions you asked and the taxpayer's responses, to determine the taxpayer's eligibility for the credit(s) and/or HOH filing status and to figure the amount(s) of the credit(s).

▶ **If you have not complied with all due diligence requirements, you may have to pay a \$540 penalty for each failure to comply related to a claim of an applicable credit or HOH filing status.**

15 Do you certify that all of the answers on this Form 8867 are, to the best of your knowledge, true, correct, and complete?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
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Passive Activity Loss Limitations

Department of the Treasury
Internal Revenue Service (99)

▶ See separate instructions.
▶ Attach to Form 1040, 1040-SR, or 1041.
▶ Go to www.irs.gov/Form8582 for instructions and the latest information.

2020
Attachment
Sequence No. **858**

Name(s) shown on return

KISHAN & HASMITHA RAI

Identifying number

682-16-5891

Part I 2020 Passive Activity Loss

Caution: Complete Worksheets 1, 2, and 3 before completing Part I.

Rental Real Estate Activities With Active Participation (For the definition of active participation, see **Special Allowance for Rental Real Estate Activities** in the instructions.)

1a Activities with net income (enter the amount from Worksheet 1, column (a))	1a	0.	
b Activities with net loss (enter the amount from Worksheet 1, column (b))	1b	(6,500.)	
c Prior years' unallowed losses (enter the amount from Worksheet 1, column (c))	1c	()	
d Combine lines 1a, 1b, and 1c	1d		-6,500.

Commercial Revitalization Deductions From Rental Real Estate Activities

2a Commercial revitalization deductions from Worksheet 2, column (a)	2a	()	
b Prior year unallowed commercial revitalization deductions from Worksheet 2, column (b)	2b	()	
c Add lines 2a and 2b	2c	()	

All Other Passive Activities

3a Activities with net income (enter the amount from Worksheet 3, column (a))	3a	()	
b Activities with net loss (enter the amount from Worksheet 3, column (b))	3b	()	
c Prior years' unallowed losses (enter the amount from Worksheet 3, column (c))	3c	()	
d Combine lines 3a, 3b, and 3c	3d		

4 Combine lines 1d, 2c, and 3d. If this line is zero or more, stop here and include this form with your return; all losses are allowed, including any prior year unallowed losses entered on line 1c, 2b, or 3c. Report the losses on the forms and schedules normally used	4		-6,500.
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- If line 4 is a loss and:
- Line 1d is a loss, go to Part II.
 - Line 2c is a loss (and line 1d is zero or more), skip Part II and go to Part III.
 - Line 3d is a loss (and lines 1d and 2c are zero or more), skip Parts II and III and go to line 15.

Caution: If your filing status is married filing separately and you lived with your spouse at any time during the year, **do not** complete Part II or Part III. Instead, go to line 15.

Part II Special Allowance for Rental Real Estate Activities With Active Participation

Note: Enter all numbers in Part II as positive amounts. See instructions for an example.

5 Enter the smaller of the loss on line 1d or the loss on line 4	5	6,500.
6 Enter \$150,000. If married filing separately, see instructions	6	150,000.
7 Enter modified adjusted gross income, but not less than zero. See instructions	7	106,759.
Note: If line 7 is greater than or equal to line 6, skip lines 8 and 9, enter -0- on line 10. Otherwise, go to line 8.		
8 Subtract line 7 from line 6	8	43,241.
9 Multiply line 8 by 50% (0.50). Do not enter more than \$25,000. If married filing separately, see instructions	9	21,621.
10 Enter the smaller of line 5 or line 9	10	6,500.

If line 2c is a loss, go to Part III. Otherwise, go to line 15.

Part III Special Allowance for Commercial Revitalization Deductions From Rental Real Estate Activities

Note: Enter all numbers in Part III as positive amounts. See the example for Part II in the instructions.

11 Enter \$25,000 reduced by the amount, if any, on line 10. If married filing separately, see instructions	11	
12 Enter the loss from line 4	12	
13 Reduce line 12 by the amount on line 10	13	
14 Enter the smallest of line 2c (treated as a positive amount), line 11, or line 13	14	

Part IV Total Losses Allowed

15 Add the income, if any, on lines 1a and 3a and enter the total	15	0.
16 Total losses allowed from all passive activities for 2020. Add lines 10, 14, and 15. See instructions to find out how to report the losses on your tax return	16	6,500.

Caution: The worksheets must be filed with your tax return. Keep a copy for your records.

Worksheet 1—For Form 8582, Lines 1a, 1b, and 1c (see instructions)

Name of activity	Current year		Prior years	Overall gain or loss	
	(a) Net income (line 1a)	(b) Net loss (line 1b)	(c) Unallowed loss (line 1c)	(d) Gain	(e) Loss
Nellikatte house	0.	6,500.			6,500.
Total. Enter on Form 8582, lines 1a, 1b, and 1c	0.	6,500.			

Worksheet 2—For Form 8582, Lines 2a and 2b (see instructions)

Name of activity	(a) Current year deductions (line 2a)	(b) Prior year unallowed deductions (line 2b)	(c) Overall loss
Total. Enter on Form 8582, lines 2a and 2b			

Worksheet 3—For Form 8582, Lines 3a, 3b, and 3c (see instructions)

Name of activity	Current year		Prior years	Overall gain or loss	
	(a) Net income (line 3a)	(b) Net loss (line 3b)	(c) Unallowed loss (line 3c)	(d) Gain	(e) Loss
Total. Enter on Form 8582, lines 3a, 3b, and 3c					

Worksheet 4—Use This Worksheet if an Amount Is Shown on Form 8582, Line 10 or 14. See instructions.

Name of activity	Form or schedule and line number to be reported on (see instructions)	(a) Loss	(b) Ratio	(c) Special allowance	(d) Subtract column (c) from column (a)
Nellikatte house	E Ln 22	6,500.	1.00000000	6,500.	0.
Total		6,500.	1.00	6,500.	0.

Worksheet 5—Allocation of Unallowed Losses (see instructions)

Name of activity	Form or schedule and line number to be reported on (see instructions)	(a) Loss	(b) Ratio	(c) Unallowed loss
Total			1.00	

TAXABLE YEAR

FORM

2020

California e-file Signature Authorization for Individuals

8879

Table with 2 columns: Name (Your name, Spouse's/RDP's name) and SSN or ITIN. Rows include KISHAN RAI and HASMITHA RAI.

Part I Tax Return Information (whole dollars only)

Table with 2 columns: Line number and Amount. Rows include California Adjusted Gross Income (AGI), Amount You Owe, and Refund or No Amount Due.

Part II Taxpayer Declaration and Signature Authorization (Be sure you obtain and keep a copy of your return.)

Under penalties of perjury, I declare that I have examined a copy of my individual income tax return and accompanying schedules and statements for the tax year ending December 31, 2020, and to the best of my knowledge and belief, it is true, correct, and complete.

Taxpayer's PIN: check one box only

- I authorize GLOBAL TAXES LLC to enter my PIN [2][5][8][9][1] Do not enter all zeros
I will enter my PIN as my signature on my 2020 e-filed California individual income tax return.

Your signature Date

Spouse's/RDP's PIN: check one box only

- I authorize GLOBAL TAXES LLC to enter my PIN [6][2][5][5][5] Do not enter all zeros
I will enter my PIN as my signature on my 2020 e-filed California individual income tax return.

Spouse's/RDP's signature Date

Practitioner PIN Method Returns Only -- continue below

Part III Certification and Authentication — Practitioner PIN Method Only

ERO's EFIN/PIN. Enter your six-digit EFIN followed by your five-digit self-selected PIN. [5][8][7][2][7][8][6][1][9][8][9] Do not enter all zeros

I certify that the above numeric entry is my PIN, which is my signature for the 2020 California individual income tax return for the taxpayer(s) indicated above.

ERO's signature Date 09/18/2021

2020 California Resident Income Tax Return

540

APE

ATTACH FEDERAL RETURN

682-16-5891 RAI 967-96-2555
KISHAN RAI
HASMITHA RAI

20

840 STILLWATER ROAD
WEST SACRAMENTO CA 95605

07-12-1977 02-21-1986

Principal Residence

Enter your county at time of filing (see instructions)

YOLO

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

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

Street address (number and street) (If foreign address, see instructions.) Apt. no./ste. no.

City State ZIP code

Filing Status

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

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

2 Married/RDP filing jointly. See inst. 5 Qualifying widow(er). Enter year spouse/RDP died.

See instructions.

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

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

Exemptions

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

7 **Personal:** If you checked box 1, 3, or 4 above, enter 1 in the box. If you checked box 2 or 5, enter 2 in the box. If you checked the box on line 6, see instructions. ● 7 2 X \$124 = ● \$ 248

8 **Blind:** If you (or your spouse/RDP) are visually impaired, enter 1; if both are visually impaired, enter 2. ● 8 X \$124 = ● \$

9 **Senior:** If you (or your spouse/RDP) are 65 or older, enter 1; if both are 65 or older, enter 2 ● 9 X \$124 = ● \$

Your name: Your SSN or ITIN:

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

	Dependent 1	Dependent 2	Dependent 3
First Name	<input type="radio"/> ADHA	<input type="radio"/>	<input type="radio"/>
Last Name	<input type="radio"/> RAI	<input type="radio"/>	<input type="radio"/>
SSN. See instructions.	<input type="radio"/> 971919188	<input type="radio"/>	<input type="radio"/>
Dependent's relationship to you	<input type="radio"/> DAUGHTER	<input type="radio"/>	<input type="radio"/>

Total dependent exemptions ● 10 X \$383 = ● \$

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

12 State wages from your federal Form(s) W-2, box 16 ● 12 .00

13 Enter federal adjusted gross income from federal Form 1040 or 1040-SR, line 11 ● 13 .00

14 California adjustments – subtractions. Enter the amount from Schedule CA (540), Part I, line 23, column B. ● 14 .00

15 Subtract line 14 from line 13. If less than zero, enter the result in parentheses. See instructions 15 .00

16 California adjustments – additions. Enter the amount from Schedule CA (540), Part I, line 23, column C. ● 16 .00

17 California adjusted gross income. Combine line 15 and line 16 ● 17 .00

18 Enter the larger of {
 Your California **itemized deductions** from Schedule CA (540), Part II, line 30; **OR**
 Your California **standard deduction** shown below for your filing status:
 • Single or Married/RDP filing separately. \$4,601
 • Married/RDP filing jointly, Head of household, or Qualifying widow(er) . . . \$9,202
 If Married/RDP filing separately or the box on line 6 is checked, **STOP**. See instructions . . . ● 18 .00

19 Subtract line 18 from line 17. This is your **taxable income**. If less than zero, enter -0- ● 19 .00

31 Tax. Check the box if from: Tax Table Tax Rate Schedule

● FTB 3800 ● FTB 3803 ● 31 .00

32 Exemption credits. Enter the amount from line 11. If your federal AGI is more than \$203,341, see instructions. ● 32 .00

33 Subtract line 32 from line 31. If less than zero, enter -0- ● 33 .00

34 Tax. See instructions. Check the box if from: ● Schedule G-1 ● FTB 5870A . . . ● 34 .00

35 Add line 33 and line 34 ● 35 .00

40 Nonrefundable Child and Dependent Care Expenses Credit. See instructions. ● 40 .00

43 Enter credit name code ● and amount. . . ● 43 .00

44 Enter credit name code ● and amount. . . ● 44 .00

Your name:

Your SSN or ITIN:

Special Credits

- 45 To claim more than two credits. See instructions. Attach Schedule P (540). 45 .00
- 46 Nonrefundable Renter's Credit. See instructions 46 .00
- 47 Add line 40 through line 46. These are your total credits 47 .00
- 48 Subtract line 47 from line 35. If less than zero, enter -0- 48 .00

Other Taxes

- 61 Alternative Minimum Tax. Attach Schedule P (540) 61 .00
- 62 Mental Health Services Tax. See instructions 62 .00
- 63 Other taxes and credit recapture. See instructions 63 .00
- 64 Excess Advance Premium Assistance Subsidy (APAS) repayment. See instructions. 64 .00
- 65 Add line 48, line 61, line 62, line 63, and line 64. This is your total tax 65 .00

Payments

- 71 California income tax withheld. See instructions 71 .00
- 72 2020 CA estimated tax and other payments. See instructions 72 .00
- 73 Withholding (Form 592-B and/or 593). See instructions 73 .00
- 74 Excess SDI (or VPD) withheld. See instructions 74 .00
- 75 Earned Income Tax Credit (EITC) 75 .00
- 76 Young Child Tax Credit (YCTC). See instructions 76 .00
- 77 Net Premium Assistance Subsidy (PAS). See instructions 77 .00
- 78 Add line 71 through line 77. These are your total payments. See instructions 78 .00

Use Tax

- 91 **Use Tax.** Do not leave blank. See instructions. 91 .00
- If line 91 is zero, check if: No use tax is owed. You paid your use tax obligation directly to CDTFA.

ISR Penalty

- 92 Individual Shared Responsibility (ISR) Penalty. See instructions 92 .00
- Full-year health care coverage.

Overpaid Tax/Tax Due

- 93 Payments balance. If line 78 is more than line 91, subtract line 91 from line 78 93 .00
- 94 **Use Tax balance.** If line 91 is more than line 78, subtract line 78 from line 91 94 .00
- 95 Payments after Individual Shared Responsibility Penalty. If line 93 is more than line 92, subtract line 92 from line 93. 95 .00
- 96 Individual Shared Responsibility Penalty Balance. If line 92 is more than line 93, then subtract line 93 from line 92. 96 .00

Your name: Your SSN or ITIN:

Overpaid Tax/Tax Due	97 Overpaid tax. If line 95 is more than line 65, subtract line 65 from line 95. <input checked="" type="radio"/>	97	<input type="text" value="806"/>	<input type="text" value=".00"/>
	98 Amount of line 97 you want applied to your 2021 estimated tax <input type="radio"/>	98	<input type="text" value="0"/>	<input type="text" value=".00"/>
	99 Overpaid tax available this year. Subtract line 98 from line 97 <input type="radio"/>	99	<input type="text" value="806"/>	<input type="text" value=".00"/>
	100 Tax due. If line 95 is less than line 65, subtract line 95 from line 65 <input checked="" type="radio"/>	100	<input type="text"/>	<input type="text" value=".00"/>

Contributions		Code	Amount	
	California Seniors Special Fund. See instructions <input type="radio"/>	400	<input type="text"/>	<input type="text" value=".00"/>
	Alzheimer's Disease and Related Dementia Voluntary Tax Contribution Fund <input type="radio"/>	401	<input type="text"/>	<input type="text" value=".00"/>
	Rare and Endangered Species Preservation Voluntary Tax Contribution Program <input type="radio"/>	403	<input type="text"/>	<input type="text" value=".00"/>
	California Breast Cancer Research Voluntary Tax Contribution Fund. <input type="radio"/>	405	<input type="text"/>	<input type="text" value=".00"/>
	California Firefighters' Memorial Voluntary Tax Contribution Fund <input type="radio"/>	406	<input type="text"/>	<input type="text" value=".00"/>
	Emergency Food for Families Voluntary Tax Contribution Fund <input type="radio"/>	407	<input type="text"/>	<input type="text" value=".00"/>
	California Peace Officer Memorial Foundation Voluntary Tax Contribution Fund. <input type="radio"/>	408	<input type="text"/>	<input type="text" value=".00"/>
	California Sea Otter Voluntary Tax Contribution Fund <input type="radio"/>	410	<input type="text"/>	<input type="text" value=".00"/>
	California Cancer Research Voluntary Tax Contribution Fund <input type="radio"/>	413	<input type="text"/>	<input type="text" value=".00"/>
	School Supplies for Homeless Children Fund <input type="radio"/>	422	<input type="text"/>	<input type="text" value=".00"/>
	State Parks Protection Fund/Parks Pass Purchase <input type="radio"/>	423	<input type="text"/>	<input type="text" value=".00"/>
	Protect Our Coast and Oceans Voluntary Tax Contribution Fund. <input type="radio"/>	424	<input type="text"/>	<input type="text" value=".00"/>
	Keep Arts in Schools Voluntary Tax Contribution Fund <input type="radio"/>	425	<input type="text"/>	<input type="text" value=".00"/>
	Prevention of Animal Homelessness and Cruelty Voluntary Tax Contribution Fund <input type="radio"/>	431	<input type="text"/>	<input type="text" value=".00"/>
	California Senior Citizen Advocacy Voluntary Tax Contribution Fund <input type="radio"/>	438	<input type="text"/>	<input type="text" value=".00"/>
	Native California Wildlife Rehabilitation Voluntary Tax Contribution Fund. <input type="radio"/>	439	<input type="text"/>	<input type="text" value=".00"/>
	Rape Kit Backlog Voluntary Tax Contribution Fund <input type="radio"/>	440	<input type="text"/>	<input type="text" value=".00"/>
	Schools Not Prisons Voluntary Tax Contribution Fund <input type="radio"/>	443	<input type="text"/>	<input type="text" value=".00"/>
	Suicide Prevention Voluntary Tax Contribution Fund <input type="radio"/>	444	<input type="text"/>	<input type="text" value=".00"/>
	110 Add code 400 through code 444. This is your total contribution <input type="radio"/>	110	<input type="text"/>	<input type="text" value=".00"/>

Your name: Your SSN or ITIN:

Amount You Owe **111 AMOUNT YOU OWE.** If you do not have an amount on line 99, add line 94, line 96, line 100, and line 110. See instructions. **Do not send cash.**
Mail to: **FRANCHISE TAX BOARD, PO BOX 942867, SACRAMENTO CA 94267-0001** ● **111** **.00**
Pay Online – Go to **ftb.ca.gov/pay** for more information.

Interest and Penalties **112** Interest, late return penalties, and late payment penalties **112** **.00**
113 Underpayment of estimated tax.
Check the box: ● **FTB 5805 attached** ● **FTB 5805F attached** ● **113** **.00**
114 Total amount due. See instructions. Enclose, but **do not** staple, any payment **114** **.00**

115 REFUND OR NO AMOUNT DUE. Subtract the sum of line 110, line 112 and line 113 from line 99. See instructions.
Mail to: **FRANCHISE TAX BOARD, PO BOX 942840, SACRAMENTO CA 94240-0001** ● **115** **.00**

Refund and Direct Deposit Fill in the information to authorize direct deposit of your refund into one or two accounts. **Do not** attach a voided check or a deposit slip. See instructions. **Have you verified the routing and account numbers?** Use whole dollars only.
All or the following amount of my refund (line 115) is authorized for direct deposit into the account shown below:

● Routing number ● Type Checking Savings ● Account number ● **116** Direct deposit amount **.00**

The remaining amount of my refund (line 115) is authorized for direct deposit into the account shown below:
● Routing number ● Type Checking Savings ● Account number ● **117** Direct deposit amount **.00**

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

To learn about your privacy rights, how we may use your information, and the consequences for not providing the requested information, go to **ftb.ca.gov/forms** and search for **1131**. To request this notice by mail, call 800.852.5711.

Under penalties of perjury, I declare that I have examined this tax return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete.

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

● Your email address. Enter only one email address. ● Preferred phone number

Sign Here

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

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

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

Firm's address ● Firm's FEIN

Joint tax return? (See instructions)

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

Print Third Party Designee's Name Telephone Number

2020 California Adjustments — Residents

CA (540)

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

Name(s) as shown on tax return

SSN or ITIN

KISHAN & HASMITHA RAI

682165891

Part I Income Adjustment Schedule

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

	A Federal Amounts (taxable amounts from your federal tax return)	B Subtractions See instructions	C Additions See instructions
1 Wages, salaries, tips, etc. See instructions before making an entry in column B or C	<input checked="" type="radio"/> 106,759.	<input type="radio"/>	<input checked="" type="radio"/> 2,200.
2 Taxable interest. a <input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
3 Ordinary dividends. See instructions. a <input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
4 IRA distributions. See instructions. a <input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
5 Pensions and annuities. See instructions. a <input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
6 Social security benefits. a <input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
7 Capital gain or (loss). See instructions	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>

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

1 Taxable refunds, credits, or offsets of state and local income taxes	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
2a Alimony received. See instructions	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
3 Business income or (loss). See instructions	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
4 Other gains or (losses)	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
5 Rental real estate, royalties, partnerships, S corporations, trusts, etc	<input checked="" type="radio"/> -6,500.	<input type="radio"/>	<input type="radio"/>
6 Farm income or (loss)	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
7 Unemployment compensation	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
8 Other income.			
a California lottery winnings		<input checked="" type="radio"/>	<input type="radio"/>
b Disaster loss deduction from FTB 3805V		<input type="radio"/>	<input type="radio"/>
c Federal NOL (federal Schedule 1 (Form 1040), line 8)		<input type="radio"/>	<input type="radio"/>
d NOL deduction from FTB 3805V		<input type="radio"/>	<input type="radio"/>
e NOL from FTB 3805Z, 3807, or 3809		<input type="radio"/>	<input type="radio"/>
f Other (describe):		<input type="radio"/>	<input type="radio"/>
<input checked="" type="radio"/>		<input type="radio"/>	<input type="radio"/>
g Student loan discharged due to closure of a for-profit school		<input type="radio"/>	<input type="radio"/>
9 Total. Combine Section A, line 1 through line 7, and Section B, line 1 through line 8 in column A. Add Section A, line 1 through line 7, and Section B, line 1 through line 8g in column B and column C. Go to Section C.	<input checked="" type="radio"/> 100,259.	<input type="radio"/>	<input checked="" type="radio"/> 2,200.

Section C – Adjustments to Income from federal Schedule 1 (Form 1040)

10 Educator expenses	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
11 Certain business expenses of reservists, performing artists, and fee-basis government officials	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
12 Health savings account deduction	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
13 Moving expenses. Attach federal Form 3903. See instructions	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
14 Deductible part of self-employment tax. See instructions	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
15 Self-employed SEP, SIMPLE, and qualified plans	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
16 Self-employed health insurance deduction. See instructions	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
17 Penalty on early withdrawal of savings	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
18a Alimony paid. b Recipient's: SSN <input checked="" type="radio"/> _____ - _____ - _____			
Last name <input checked="" type="radio"/>			<input type="radio"/>
19 IRA deduction	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
20 Student loan interest deduction	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
21 Tuition and fees	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
22 Add line 10 through line 18a and line 19 through line 21 in columns A, B, and C. See instructions	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
23 Total. Subtract line 22 from line 9 in columns A, B, and C. See instructions	<input checked="" type="radio"/> 100,259.	<input type="radio"/>	<input checked="" type="radio"/> 2,200.

Part II Adjustments to Federal Itemized Deductions

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

A Federal Amounts <small>(from federal Schedule A Form 1040)</small>	B Subtractions <small>See instructions</small>	C Additions <small>See instructions</small>
--	--	---

Medical and Dental Expenses See instructions.

1 Medical and dental expenses <input checked="" type="radio"/>	1			
2 Enter amount from federal Form 1040 or 1040-SR, line 11 <input checked="" type="radio"/>	2	100,259.		
3 Multiply line 2 by 7.5% (0.075) <input checked="" type="radio"/>	3	7,519.		
4 Subtract line 3 from line 1. If line 3 is more than line 1, enter 0. <input checked="" type="radio"/>	4			<input checked="" type="radio"/>

Taxes You Paid

5a State and local income tax or general sales taxes. <input checked="" type="radio"/>	5a	4,510.	4,510.	
5b State and local real estate taxes <input checked="" type="radio"/>	5b			
5c State and local personal property taxes <input checked="" type="radio"/>	5c			
5d Add line 5a through line 5c. <input checked="" type="radio"/>	5d	4,510.		
5e Enter the smaller of line 5d or \$10,000 (\$5,000 if married filing separately) in column A . . . Enter the amount from line 5a, column B in line 5e, column B Enter the difference from line 5d and line 5e, column A in line 5e, column C. <input checked="" type="radio"/>	5e	4,510.	4,510.	<input checked="" type="radio"/> 0.
6 Other taxes. List type <input checked="" type="radio"/> _____ <input type="radio"/>	6			<input checked="" type="radio"/>
7 Add line 5e and line 6. <input checked="" type="radio"/>	7	4,510.	4,510.	<input checked="" type="radio"/> 0.

Interest You Paid

8a Home mortgage interest and points reported to you on federal Form 1098. <input checked="" type="radio"/>	8a			<input checked="" type="radio"/>
8b Home mortgage interest not reported to you on federal Form 1098. <input checked="" type="radio"/>	8b			<input checked="" type="radio"/>
8c Points not reported to you on federal Form 1098. <input checked="" type="radio"/>	8c			<input checked="" type="radio"/>
8d Mortgage insurance premiums <input checked="" type="radio"/>	8d		<input checked="" type="radio"/>	
8e Add line 8a through line 8d. <input checked="" type="radio"/>	8e		<input checked="" type="radio"/>	<input checked="" type="radio"/>
9 Investment interest. <input checked="" type="radio"/>	9		<input checked="" type="radio"/>	<input checked="" type="radio"/>
10 Add line 8e and line 9. <input checked="" type="radio"/>	10		<input checked="" type="radio"/>	<input checked="" type="radio"/>

Gifts to Charity

11 Gifts by cash or check <input checked="" type="radio"/>	11			<input checked="" type="radio"/>
12 Other than by cash or check. <input checked="" type="radio"/>	12		<input checked="" type="radio"/>	<input checked="" type="radio"/>
13 Carryover from prior year. <input checked="" type="radio"/>	13		<input checked="" type="radio"/>	<input checked="" type="radio"/>
14 Add line 11 through line 13. <input checked="" type="radio"/>	14		<input checked="" type="radio"/>	<input checked="" type="radio"/>

Casualty and Theft Losses

15 Casualty or theft loss(es) (other than net qualified disaster losses). Attach federal Form 4684. See instructions. <input checked="" type="radio"/>	15			<input checked="" type="radio"/>
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Other Itemized Deductions

16 Other—from list in federal instructions <input checked="" type="radio"/>	16			<input checked="" type="radio"/>
17 Add lines 4, 7, 10, 14, 15, and 16 in columns A, B, and C <input checked="" type="radio"/>	17	4,510.	4,510.	<input checked="" type="radio"/> 0.
18 Total. Combine line 17 column A less column B plus column C <input checked="" type="radio"/>	18			<input checked="" type="radio"/> 0.

Job Expenses and Certain Miscellaneous Deductions

19 Unreimbursed employee expenses - job travel, union dues, job education, etc.
Attach federal Form 2106 if required. See instructions. **19**

20 Tax preparation fees. **20**

21 Other expenses - investment, safe deposit box, etc. List type _____ **21**

22 Add line 19 through line 21 **22**

23 Enter amount from federal Form 1040 or 1040-SR, line 11 100,259.

24 Multiply line 23 by 2% (0.02). If less than zero, enter 0. **24**

25 Subtract line 24 from line 22. If line 24 is more than line 22, enter 0. **25**

26 Total Itemized Deductions. Add line 18 and line 25. **26**

27 Other adjustments. See instructions. Specify. _____ **27**

28 Combine line 26 and line 27. **28**

29 Is your federal AGI (Form 540, line 13) more than the amount shown below for your filing status?
 Single or married/RDP filing separately **\$203,341**
 Head of household **\$305,016**
 Married/RDP filing jointly or qualifying widow(er) **\$406,687**

No. Transfer the amount on line 28 to line 29.

Yes. Complete the Itemized Deductions Worksheet in the instructions for Schedule CA (540), line 29. **29**

30 Enter the larger of the amount on line 29 or your standard deduction listed below
 Single or married/RDP filing separately. See instructions. **\$4,601**
 Married/RDP filing jointly, head of household, or qualifying widow(er) **\$9,202**

Transfer the amount on line 30 to Form 540, line 18 **30**

2020 Passive Activity Loss Limitations

3801

Attach to Form 540, Form 540NR, Form 541, or Form 100S.

Name(s) as shown on tax return KISHAN & HASMITHA RAI	SSN, ITIN, FEIN, or CA corporation no. 682165891
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Part I 2020 Passive Activity Loss

See the instructions for Worksheet 1 and Worksheet 3 for federal Form 8582 before completing Part I. Be sure to use California amounts.

Rental Real Estate Activities with Active Participation

1a Activities with net income from Worksheet 1, column (a)	1a	0.	00	
1b Activities with net loss from Worksheet 1, column (b)	1b	(6,500.)	00
1c Prior year unallowed losses from Worksheet 1, column (c)	1c	()	00
1d Combine line 1a, line 1b, and line 1c.	1d		-6,500.	00

All Other Passive Activities

2a Activities with net income from Worksheet 2, column (a)	2a			00
2b Activities with net loss from Worksheet 2, column (b)	2b	()	00
2c Prior year unallowed losses from Worksheet 2, column (c)	2c	()	00
2d Combine line 2a, line 2b, and line 2c.	2d			00
3 Combine line 1d and line 2d. If the result is net income or zero, see the instructions for line 3. If line 3 and line 1d are losses, go to line 4. Otherwise, enter -0- on line 9 and go to line 10. See instructions	3		-6,500.	00

Part II Special Allowance for Rental Real Estate with Active Participation

Enter all numbers in Part II as positive amounts. See instructions.

4 Enter the smaller of losses from line 1d or line 3.	4		6,500.	00
5 Enter \$150,000. If married/RDP filing a separate tax return, see instructions.	5	150,000.		00
6 Enter federal modified adjusted gross income, but not less than zero. See instructions. If line 6 is equal to or more than line 5, skip line 7 and line 8, enter -0- on line 9, and then go to line 10. Otherwise, go to line 7	6	106,759.		00
7 Subtract line 6 from line 5.	7	43,241.		00
8 Multiply line 7 by 50% (.50). Do not enter more than \$25,000.	8		21,621.	00
9 Enter the smaller of line 4 or line 8	9		6,500.	00

Part III Total Losses Allowed

10 Add the income, if any, from line 1a and line 2a and enter the total	10		0.	00
11 Total losses allowed from all passive activities for 2020. Add line 9 and line 10 See the instructions on Page 2 to find out how to report the losses on your tax return.	11		6,500.	00

Name as Shown on Return
 KISHAN & HASMITHA RAI

Social Security No.
 682-16-5891

Line 1 – Wages, Salaries, Tips, Etc.

	(B) Subtractions	(C) Additions
1 Excess reimbursements from Form 2106 included in wage income		
2 Active duty military pay		
3 Sick pay received under the Federal Insurance Contributions Act and Railroad Retirement Act		
4 Income exempted by U.S. tax treaties (unless specifically exempt for state purposes also)		
5 Exclusion for compensation from exercising a California Qualified Stock Option (CQSO)		
6 Ridesharing fringe benefit differences		
7 HSA employer contributions		2,200.
8 Paid Family Leave Insurance (PFL) benefits		
9 Employer-provided adoption benefits income exclusions.		
10 In-Home Supportive Services (IHSS) supplementary payment		
11 Native American income (Form 3504)		
12		
a as smallest of amount spent or fair rental value.		
b Enter the amount spent on qual. housing expenses _____		
13 Excess moving reimbursements		
14 CA Employees and federal Independent Contractors income		
15 Other (itemize):		
a _____		
b _____		
c _____		
d _____		
Total adjustments to wages, salaries, tips, etc. Enter here and on Schedule CA (540/540NR), line 1.		2,200.

Line 4 – IRA, Pensions, and Annuities

IRA's	(B) Subtractions	(C) Additions
1 Other (itemize):		
a _____		
b _____		
c _____		
d _____		
Total adjustments to IRA distributions. Enter here and on Schedule CA (540/540NR), line 4		
Pensions and Annuities	(B) Subtractions	(C) Additions
1 Form 1099-R, Railroad Retirement Benefits		
Check here to confirm the Tier 2 RRB above is correct . . . ▶ <input type="checkbox"/>		
2 Other (itemize):		
a _____		
b _____		
c _____		
d _____		
Total adjustments to pensions and annuities. Enter here and on Schedule CA (540/540NR), line 4.		

California Passive Activity Worksheet (See General Instructions for Step 1.)

Use this worksheet to figure California income (loss) from passive activities **before** application of passive activity loss (PAL) rules.

(a) Passive Activity Enter a description of the activity	(b) Federal Schedule Enter the name of the federal form or schedule on which you reported the activity	(c) California Schedule Enter the name of the California form or schedule, if any, used to calculate the California adjustment	(d) Federal Amount Enter your current year federal net income (loss) before application of the PAL rules	(e) California Adjustment Enter any adjustment resulting from differences in federal and California law	(f) California Amount Combine column (d) and column (e)
NELLIKATTE HOUSE	SCH E	N/A	-6,500.	0.	-6,500.

California Adjustment Worksheets (See General Instructions for Step 4.)

Use these worksheets to figure your California adjustments **after** application of the PAL rules.

(a) Activities Enter a description of the activity. Group activities by the federal schedules on which they were reported	(b) Passive or Nonpassive Enter the character of the activity as passive or nonpassive for California purposes	(c) California Amount Enter the California net income (loss) from the activity after application of the PAL rules	(d) Federal Amount Enter the federal net income (loss) from the activity after application of the PAL rules	(e) California Adjustment Subtract the Total amount of column (d) from the Total amount of column (c) and enter the difference in column (e) below. Individuals should transfer this amount to Schedule CA (540 or 540NR) as follows:
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(a) Schedule C Activities	(b) Passive or Nonpassive	(c) California Amount	(d) Federal Amount	(e) California Adjustment
				If the amount below is positive , transfer the amount to Sch. CA (540), Part I or Sch. CA (540NR), Part II, Section B, line 3, column C.
				If the amount below is negative , transfer the amount to Sch. CA (540), Part I or Sch. CA (540NR), Part II, Section B, (as a positive amount) line 3, column B.
Total		1(c)	1(d)*	1(e)

(a) Schedule E Activities	(b) Passive or Nonpassive	(c) California Amount	(d) Federal Amount	(e) California Adjustment
NELLIKATTE HOUSE, PUTTUR (D.H), KARAKATLA, 514001, INDIA	PASSIVE	-6,500.	-6,500.	If the amount below is positive , transfer the amount to Sch. CA (540), Part I or Sch. CA (540NR), Part II, Section B, line 5, column C.
				If the amount below is negative , transfer the amount to Sch. CA (540), Part I or Sch. CA (540NR), Part II, Section B, (as a positive amount) line 5, column B.
Total		2(c)	2(d)**	2(e)

(a) Schedule F Activities	(b) Passive or Nonpassive	(c) California Amount	(d) Federal Amount	(e) California Adjustment
				If the amount below is positive , transfer the amount to Sch. CA (540), Part I or Sch. CA (540NR), Part II, Section B, line 6, column C.
				If the amount below is negative , transfer the amount to Sch. CA (540), Part I or Sch. CA (540NR), Part II, Section B, (as a positive amount) line 6, column B.
Total		3(c)	3(d)***	3(e)

* This amount should be the same as the amount reported on Sch. CA (540), Part I or Sch. CA (540NR), Part II, Section B, line 3, column A.
 ** This amount should be the same as the amount reported on Sch. CA (540), Part I or Sch. CA (540NR), Part II, Section B, line 5, column A.
 *** This amount should be the same as the amount reported on Sch. CA (540), Part I or Sch. CA (540NR), Part II, Section B, line 6, column A.