

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

Personal information section including: Your first name and middle initial (NAVEEN KUMAR), Last name (GONUGUNTLA), Your social security number (830-70-7613), Spouse's social security number (844-68-7627), Home address (10 ROYAL CREST DR), City (MARLBOROUGH), State (MA), ZIP code (01752).

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

Dependents table with columns: (1) First name, Last name, (2) Social security number, (3) Relationship to you, (4) Child tax credit, Credit for other dependents. Includes dependent YASHWIK GONUGUNTLA.

Main income and deduction table with columns: Description, Amount. Includes lines 1-15 for wages, interest, dividends, adjustments, and taxable income.

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	8,926.
17	Amount from Schedule 2, line 3	17	
18	Add lines 16 and 17	18	8,926.
19	Child tax credit or credit for other dependents	19	2,000.
20	Amount from Schedule 3, line 7	20	
21	Add lines 19 and 20	21	2,000.
22	Subtract line 21 from line 18. If zero or less, enter -0-	22	6,926.
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	6,926.
25	Federal income tax withheld from:		
a	Form(s) W-2	25a	11,496.
b	Form(s) 1099	25b	
c	Other forms (see instructions)	25c	
d	Add lines 25a through 25c	25d	11,496.
26	2020 estimated tax payments and amount applied from 2019 return	26	
27	Earned income credit (EIC) NO	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	4,700.
31	Amount from Schedule 3, line 13	31	
32	Add lines 27 through 31. These are your total other payments and refundable credits	32	4,700.
33	Add lines 25d, 26, and 32. These are your total payments	33	16,196.

Refund

34	If line 33 is more than line 24, subtract line 24 from line 33. This is the amount you overpaid	34	9,270.
35a	Amount of line 34 you want refunded to you . If Form 8888 is attached, check here <input type="checkbox"/>	35a	9,270.
b	Routing number 011000138		
c	Type: <input checked="" type="checkbox"/> Checking <input type="checkbox"/> Savings		
d	Account number 466008574693		
36	Amount of line 34 you want applied to your 2021 estimated tax	36	

Amount You Owe

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 DESIGN 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 HOME MAKER	If the IRS sent your spouse an Identity Protection PIN, enter it here (see inst.)
Phone no.	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 03/13/2021	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

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

**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
NAVEEN KUMAR GONUGUNTLA & RAMYA SURE

Your social security number
830-70-7613

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	-6,570.
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	-6,570.

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

NAVEEN KUMAR GONUGUNTLA & RAMYA SURE

830-70-7613

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	5-114-B, KAREMPUDI GUNTUR ANDHRA PRADESH IN 522614				
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		365	0	<input type="checkbox"/>
B					<input type="checkbox"/>
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		630.		
4	Royalties received	4				
Expenses:						
5	Advertising	5				
6	Auto and travel (see instructions)	6				
7	Cleaning and maintenance	7		1,000.		
8	Commissions.	8				
9	Insurance	9				
10	Legal and other professional fees	10				
11	Management fees	11		1,300.		
12	Mortgage interest paid to banks, etc. (see instructions)	12				
13	Other interest.	13				
14	Repairs.	14		1,400.		
15	Supplies	15		1,500.		
16	Taxes	16				
17	Utilities	17		2,000.		
18	Depreciation expense or depletion	18				
19	Other (list) ▶	19				
20	Total expenses. Add lines 5 through 19	20		7,200.		
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		-6,570.		
22	Deductible rental real estate loss after limitation, if any, on Form 8582 (see instructions)	22		(-6,570.)	()	()
23a	Total of all amounts reported on line 3 for all rental properties	23a			630.	
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			7,200.	
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		(6,570.)		
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				-6,570.

For Paperwork Reduction Act Notice, see the separate instructions.

Schedule E (Form 1040) 2020

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: NAVEEN KUMAR GONUGUNTLA & RAMYA SURE Taxpayer identification number: 830-70-7613

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

Table with 3 columns: Question, Yes, No, N/A. Contains 8 questions regarding due diligence requirements for tax credits and HOH filing status.

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?	Yes	No
	<input checked="" type="checkbox"/>	<input type="checkbox"/>

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.

Name(s) shown on return

NAVEEN KUMAR GONUGUNTLA & RAMYA SURE

Identifying number

830-70-7613

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	(6,570.)	
c Prior years' unallowed losses (enter the amount from Worksheet 1, column (c))	1c	()	
d Combine lines 1a, 1b, and 1c	1d		-6,570.

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		-6,570.
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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	6,570.
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	109,050.
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	40,950.
9 Multiply line 8 by 50% (0.50). Do not enter more than \$25,000. If married filing separately, see instructions	9	20,475.
10 Enter the smaller of line 5 or line 9	10	6,570.

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	6,570.

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
5-114-B, KAREMPUDI	0.	6,570.			6,570.
Total. Enter on Form 8582, lines 1a, 1b, and 1c	0.	6,570.			

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)
5-114-B, KAREMPUDI	E Ln 22	6,570.	1.00000000	6,570.	0.
Total		6,570.	1.00	6,570.	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	

Keep for your records

Name(s) shown on return

NAVEEN KUMAR GONUGUNTLA & RAMYA SURE

Social Security No.

830-70-7613

General Information:

Property description 5-114-B, KAREMPUDI POST&MANDAL
Property type . . 3 Vacation/Short-term If type is other, enter a description . .
Location (street address) 5-114-B, KAREMPUDI
City GUNTUR State ZIP code
If a foreign address: Foreign province or state . . ANDHRA PRADESH
Foreign postal code 522614 Foreign country India

Complete For All Properties:

Did you make any payments that would require you to file Form(s) 1099? Yes [] No [X]
If yes, did you or will you file all required Form(s) 1099? Yes [] No []

Complete For All Rental Properties:

Days rented at fair rental value 365 Days of personal use 0

Check All That Apply:

- A Owned by spouse [] B Owned jointly []
C Active participation [X] D Material participation []
E Qualified joint venture [] F Some investment is not at risk []
G Other passive exceptions [] H Complete taxable disposition - See Help []
I Treat all MACRS assets for this activity as qualified Indian reservation property? . . Yes [] No [X]
J Treat all assets acquired after August 27, 2005 as qualified GO Zone property? . . Regular [] Extension [] No [X]
K Treat all assets acquired after May 4, 2007 as qualified Kansas Disaster Zone property? . . Yes [] No [X]
L Was this activity located in a Qualified Disaster Area? Yes [] No [X]
M Check this box if filing this Schedule E as an LLC in CA or TX []

Ownership Percentage:

- N Check to allocate income and expenses using ownership percentage []
O Enter ownership percentage %

Owner-Occupied Rentals:

- P Check to allocate personal use items to Schedule A []
Q Percentage of rental use %

Vacation Home or Property with Personal Use Days:

- R Check to allocate interest and taxes using the Tax Court Method []
S Number of days property owned if less than the entire year

Property Location

5-114-B, KAREMPUDI, GUNTUR, ANDHRA PRADESH, 522614, India

Income		% if Different	Total
3 Enter rental income (not reported elsewhere)	630.		
Rental income from Form 1099-MISC			
Rental income from Form 1099-K			
Rental Income from Cancellation of Debt Wks			
Total rents received	630.	100.000000	630.
4 Enter royalties received (not reported elsewhere) .			
Royalty income from Form 1099-MISC			
Royalty income from Form 1099-K			
Royalty Income from Cancellation of Debt Wks			
Royalty Income from Schedule K-1			
Total royalties received			

Expenses	(a) Total	(b) Enter % if not 100.00	(c) Reported On Schedule E	(d) Vacation Home Loss Limitation	(e) Allocated to Personal use
5 Advertising					
6 a Auto					
b Travel					
7 Cleaning and maint	1,000.		1,000.		
8 Commissions					
9 a Mort insur qualified					
From Form 1098 import					
Total mort insur qual					
b Other Insurance					
10 Legal & other prof fees					
11 Management fees	1,300.		1,300.		
12 a Mortgage int qualified					
From Form 1098 import					
Total mort int qualified					
b Mort int other					
From Form 1098 import					
Total mort int other					
13 Other interest					
14 Repairs	1,400.		1,400.		
15 Supplies	1,500.		1,500.		
16 a Real estate taxes					
From Form 1098 import					
Total real estate taxes					
b Other taxes					
17 Utilities	2,000.		2,000.		
18 a Depreciation					
b Depletion					
c Depreciation carryover					
19 Other expenses					
a					
b					
c					
d					
e Indirect operating exp					
f Operating exp carryover					
g Vehicle rental					
h Amortization					
20 Add lines 5 through 19	7,200.		7,200.		
21 Income or (loss)			-6,570.		
22 Deductible rental real estate loss			-6,570.		



Form M-8453 Individual Income Tax Declaration for Electronic Filing

2020

**Massachusetts
Department of
Revenue**

Please print or type. Privacy Act Notice available upon request. For the year January 1–December 31, 2020.

Your first name and initial NAVEEN KUMAR GONUGUNTLA	Last name	Your Social Security number 830707613	
If a joint return, spouse's first name and initial RAMYA SURE	Last name	Spouse's Social Security number 844687627	
Present street address (and apartment number) 10 ROYAL CREST DR APT NO 6			
City/Town/Post Office MARLBOROUGH	State MA	Zip 01752	Filing status: <input type="checkbox"/> Single <input checked="" type="checkbox"/> Married filing jointly <input type="checkbox"/> Married filing separately <input type="checkbox"/> Head of household

Part 1. Tax Return Information for Electronic Filing

1 Total 5.0% income (from Form 1, line 10, or Form 1-NR/PY, line 12)	1	102479
2 Income tax after credits (from Form 1, line 32, or Form 1-NR/PY, line 36)	2	4204
3 Massachusetts use tax (from Form 1, line 34, or Form 1-NR/PY, line 38)	3	0
4 Massachusetts income tax withheld (from Form 1, line 38, or Form 1-NR/PY, line 42)	4	5352
5 Refund amount (from Form 1, line 50, or Form 1-NR/PY, line 54)	5	1148
6 Tax due (from Form 1, line 51, or Form 1-NR/PY, line 55)	6	

Part 2. Declaration and Signature of Taxpayer

Under pains and penalties of perjury, I declare that I have reviewed the information on my return with the information I have provided to my Electronic Return Originator and that the amounts above agree with the amounts shown on my 2020 Massachusetts return. To the best of my knowledge and belief this information is true, correct and complete. I consent that my return, including this declaration and accompanying schedules, forms and statements be sent to the Massachusetts Department of Revenue by my Electronic Return Originator. I authorize DOR to inform my Electronic Return Originator and/or the transmitter when my electronic return has been accepted. In the event that it is rejected, I authorize DOR to identify the reasons for rejection so that the return can be corrected and re-transmitted. If I have filed a balance due return, I understand that if DOR does not receive full and timely payment of my tax liability, I will remain liable for the tax liability and all applicable penalties and interest.

Your signature	Date	Spouse's signature (if joint return, both must sign)	Date
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Part 3. Declaration and Signature of Electronic Return Originator (ERO)

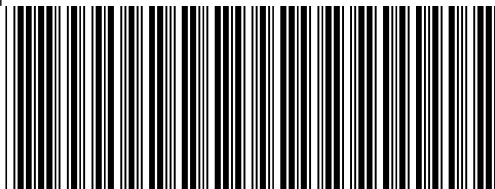
I declare that I have reviewed the above taxpayer's return and that the entries on this M-8453 are complete and correct to the best of my knowledge. (Collectors are not responsible for reviewing the taxpayer's return; however, they must ensure that the M-8453 accurately reflects the data on the return.) I have obtained the taxpayer's signature before submitting this return to the Massachusetts Department of Revenue. I have provided the taxpayer with a copy of all forms and information filed with the Massachusetts Department of Revenue. If I am also the paid preparer, under pains and penalties of perjury I declare that I have examined the above taxpayer's return and accompanying schedules and statements and to the best of my knowledge and belief, they are true, correct and complete. I declare that I have verified the taxpayer's proof of account and it agrees with the name(s) shown on this form. This declaration of paid preparer (other than taxpayer) is based on all information of which the preparer has any knowledge. Original Forms M-8453 should not be sent to DOR, but must instead be retained by the ERO on the ERO's business premises for a period of three years from the date the return to which the M-8453 relates was filed.

ERO's signature and SSN or PTIN	Date	EIN	
	03132021	301017196	<input type="checkbox"/> Check if self-employed
Firm name (or yours, if self-employed) and address	City/Town	State	Zip
GLOBAL TAXES LLC 2530 PEBBLE CREEK LN	CUMMING	GA	30041
			<input type="checkbox"/> Check if also paid preparer

Part 4. Declaration and Signature of Paid Preparer (if other than ERO)

Under pains and penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief it is true, correct and complete. This declaration of paid preparer (other than taxpayer) is based on all information of which the preparer has any knowledge.

Paid preparer's signature and SSN or PTIN	Date	EIN	
	03132021	301017196	<input type="checkbox"/> Check if self-employed
Firm name (or yours, if self-employed) and address	City/Town	State	Zip
SIAM PRIYA RAM SAGAR GUPTA TALLAM 2530 PEBBLE CREEK LN	CUMMING	GA	30041



2020 Form 1

MA20001011555

Massachusetts Resident Income Tax Return

FOR FULL YEAR RESIDENTS ONLY

For the year January 1–December 31, 2020 or other taxable

Year beginning

Ending

NAVEEN KUMAR

GONUGUNTLA

830707613

RAMYA

SURE

844687627

10 ROYAL CREST DR

MARLBOROUGH

MA 01752

Fill in if: Original return Amended return Amended return due to federal change

Apt. no. 6

State Election Campaign Fund:

\$1 You \$1 Spouse TOTAL

Fill in if veteran of U.S. armed forces who served in Operations Enduring Freedom, Iraqi Freedom, Noble Eagle or Sinai Peninsula

You Spouse

Taxpayer deceased

You Spouse

Fill in if under age 18

You Spouse

a. Total federal income 102480

b. Federal adjusted gross income 102480

Name changed since 2019

Fill in if noncustodial parent

Fill in if filing Schedule TDS

1. Filing status (select one only):

Single

Married filing jointly

Married filing separate return

Head of household

You are a custodial parent who has released claim to exemption for child(ren)

2. Exemptions

a. Personal exemptions

2a 8800

b. Number of dependents. (Do not include yourself or your spouse.) Enter number 1

x \$1,000 = 2b 1000

c. Age 65 or over before 2021 You + Spouse =

x \$700 = 2c

d. Blindness You + Spouse =

x \$2,200 = 2d

e. Medical/dental

2e

f. Adoption

2f

g. Total exemptions. Add items 2a through 2f. Enter here and on line 18

2g 9800

SIGN HERE. Under penalties of perjury, I declare that to the best of my knowledge and belief this return and enclosures are true, correct and complete.

Your signature

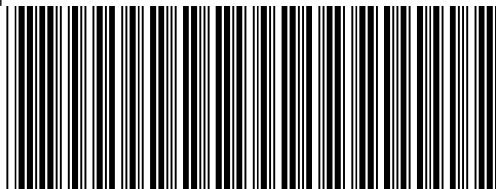
Date

Spouse's signature

Date

774-312-3415

PRIVACY ACT NOTICE AVAILABLE UPON REQUEST



2020 Form 1, pg. 2

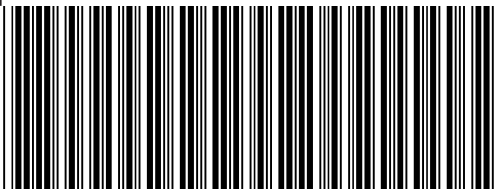
MA20001021555

Massachusetts Resident Income Tax Return

830707613

3.	Wages, salaries, tips		3	109049
4.	Taxable pensions and annuities		4	
5.	Mass. bank interest: a.	- b. exemption	= 5	
6a.	Business/profession income/loss		6a	
6b.	Farming income/loss		6b	
7.	Rental, royalty and REMIC, partnership, S corp., trust income/loss		7	-6570
8a.	Unemployment		8a	
8b.	Mass. lottery winnings		8b	
9.	Other income from Schedule X, line 5		9	
10.	TOTAL 5.0% INCOME		10	102479
11a.	Amount paid to Soc. Sec. Medicare, R.R., U.S. or Mass. Retirement		11a	2000
11b.	Amount your spouse paid to Soc. Sec., Medicare, R.R., U.S. or Mass. Retirement		11b	
12.	Child under age 13, or disabled dependent/spouse care expenses		12	
13.	Number of dependent member(s) of household under age 12, or dependents age 65 or over (not you or your spouse) as of 12/31/20, or disabled dependent(s)			
	Not more than two. a. 1	$\times \$3,600 =$	13	3600
14.	Rental deduction. a. 17600	$\div 2 =$	14	3000
15.	Other deductions from Schedule Y, line 19		15	
16.	Total deductions. Add lines 11 through 15		16	8600
17.	5.0% INCOME AFTER DEDUCTIONS. Subtract line 16 from line 10. Not less than "0"		17	93879
18.	Exemption amount		18	9800
19.	5.0% INCOME AFTER EXEMPTIONS. Subtract line 18 from line 17. Not less than "0"		19	84079
20.	INTEREST AND DIVIDEND INCOME		20	1
21.	TOTAL TAXABLE 5.0% INCOME. Add lines 19 and 20		21	84080

BE SURE TO INCLUDE THIS PAGE WITH FORM 1, PAGE 1



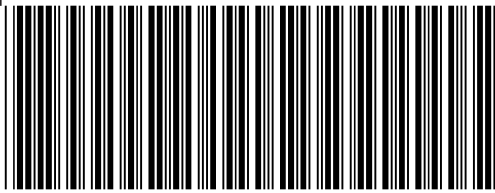
2020 Form 1, pg. 3

MA20001031555

Massachusetts Resident Income Tax Return

830707613

22. TAX ON 5.0% INCOME. Note: If choosing the optional 5.85% tax rate, fill in and multiply line 21 and the amount in Schedule D, line 21 by .0585	22	4204
23. 12% INCOME. Not less than "0." a.	23	
	x .12 =	
24. TAX ON LONG-TERM CAPITAL GAINS. Not less than "0." Fill in if filing Schedule D-IS Fill in if any excess exemptions were used in calculating lines 20, 23 or 24	24	
25. Credit recapture amount (from Credit Recapture Schedule)	25	
26. Additional tax on installment sale	26	
27. If you qualify for No Tax Status, fill in and enter "0" on line 28		
28. TOTAL INCOME TAX. Add lines 22 through 26	28	4204
29. Limited Income Credit	29	
30. Income tax due to another state or jurisdiction	30	
31. Other credits from Credit Manager Schedule	31	
32. INCOME TAX AFTER CREDITS. Subtract the total of lines 29 through 31 from line 28. Not less than "0"	32	4204
33. Voluntary Contributions		
a. Endangered Wildlife Conservation	33a	
b. Organ Transplant Fund	33b	
c. Massachusetts Public Health HIV and Hepatitis Fund	33c	
d. Massachusetts U.S. Olympic Fund	33d	
e. Massachusetts Military Family Relief Fund	33e	
f. Homeless Animal Prevention and Care	33f	
Total. Add lines 33a through 33f	33	
34. Use tax due on Internet, mail order and other out-of-state purchases	34	
35. Health care penalty a. You + b. Spouse	35	
36. Amended return only. Overpayment from original return	36	
37. INCOME TAX AFTER CREDITS PLUS CONTRIBUTIONS AND USE TAX. Add lines 32 through 36	37	4204



2020 Schedule DI

MA20SDI011555

NAVEEN KUMAR

GONUGUNTLA

830707613

Schedule DI. Dependent Information

YASHWIK
SON

GONUGUNTLA

684312766

Is dependent a qualifying child for earned income credit? ▶ 06052020

Is dependent a qualifying child for earned income credit? ▶

Is dependent a qualifying child for earned income credit? ▶

Is dependent a qualifying child for earned income credit? ▶

Is dependent a qualifying child for earned income credit? ▶

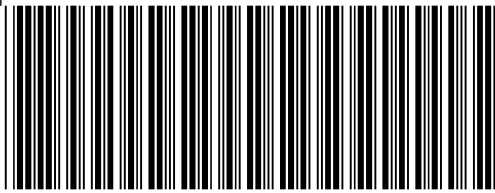
Is dependent a qualifying child for earned income credit? ▶

Is dependent a qualifying child for earned income credit? ▶

Is dependent a qualifying child for earned income credit? ▶

Is dependent a qualifying child for earned income credit? ▶

Is dependent a qualifying child for earned income credit? ▶



2020 Schedule B

MA20010011555

NAVEEN KUMAR

GONUGUNTLA

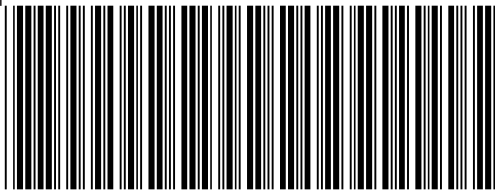
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Part 1. Interest and Dividend Income

1. Total interest income	1	1
2. Total ordinary dividends	2	
3. Other interest and dividends not included above	3	
4. Total interest and dividends	4	1
5. Total interest from Massachusetts banks	5	
6a. Other interest and dividends to be excluded	6a	
6b. Part-year/Nonresidents only	6b	
7. Subtotal	7	1
8. Allowable deductions from your trade or business	8	
9. Subtotal	9	1

Part 2. Short-Term Capital Gains/Losses and Long-Term Gains on Collectibles

10. Massachusetts short-term capital gains	10
11. Massachusetts long-term capital gains on collectibles and pre-1996 installment sales	11
12. Massachusetts gain on the sale, exchange or involuntary conversion of property used in a trade or business and held for one year or less	12
13a. Add lines 10 through 12	13a
13b. Part-year/Nonresidents only	13b
13c. Subtract line 13b from line 13a. Not less than 0	13c
14. Allowable deductions from your trade or business	14
15. Subtotal	15
16. Massachusetts short-term capital losses	16
17. Massachusetts loss on the sale, exchange or involuntary conversion of property used in a trade or business and held for one year or less	17
18. Prior short-term unused losses for years beginning after 1981	18



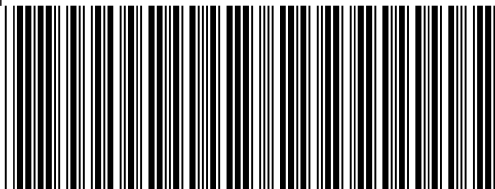
2020 Schedule B, pg. 2

830707613 MA20010021555

19a.	Combine lines 15 through 18	19a
19b.	Part-year/Nonresidents only	19b
19c.	Exclude line 19b losses from line 19a	19c
20.	Short-term losses applied against interest and dividends	20
21.	Available short-term losses	21
22.	Short-term losses applied against long-term gains	22
23.	Short-term losses available for carryover in 2021	23
24.	Short-term gains and long-term gains on collectibles	24
25.	Long-term losses applied against short-term gain	25
26.	Subtotal	26
27.	Long-term gains deduction	27
28.	Short-term gains after long-term gains deduction	28

Part 3. Adjusted Gross Interest, Dividends, Short-Term Capital Gains and Long-Term Gains on Collectibles

29.	Enter the amount from line 9	29	1
30.	Short-term losses applied against interest and dividends	30	
31.	Subtotal interest and dividends	31	1
32.	Long-term losses applied against interest and dividends	32	
33.	Adjusted interest and dividends	33	1
34.	Enter the amount from line 28	34	
35.	Adjusted gross interest, dividends and certain capital gains	35	1
36.	Excess exemptions	36	
37.	Subtract line 36 from line 35	37	1
38.	Interest and dividends taxable at 5.0%	38	1
39.	Taxable 12% capital gains	39	
40.	Available short-term losses for carryover in 2021	40	



2020 Schedule INC

MA20INC011555

NAVEEN KUMAR

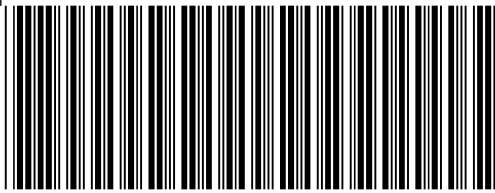
GONUGUNTLA

830707613

Form W-2 and 1099 Information

A. FEDERAL ID NUMBER	B. STATE TAX WITHHELD	C. STATE WAGES/INCOME	D. TAXPAYER SS WITHHELD	E. SPOUSE SS WITHHELD	F. SOURCE OF WITHHOLDING
201867090	5352	109049	8342		W2

TOTALS	5352	109049	8342		
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2020 Schedule HC, pg. 2

830707613 MA20029021555

Your Health Insurance

6. Was your income in 2020 at or below 150% of the federal poverty level? 6 Yes No

If you answer Yes, you are not subject to a penalty in 2020. Skip the remainder of this schedule and complete your tax return. If you answer No and you were enrolled in a health insurance plan that met the MCC requirements for part, but not all, of 2020, go to line 7. If you answer No and you had no insurance or you were enrolled in a plan that did not meet the MCC requirements during the period that the mandate applied, go to line 8a.

7. Complete this section **only** if you, and/or your spouse if married filing jointly, were enrolled in a health insurance plan(s) that met the Minimum Creditable Coverage (MCC) requirements for part, but not all of 2020. Fill in below the months that met the MCC requirements, as shown on Form MA 1099-HC. If you did not receive this form, fill in the months you were covered by a plan that met the MCC requirements at least **15 days or more**. If, during 2020, you **turned 18**, you were a **part-year resident** or a taxpayer was **deceased**, fill in the oval(s) below for the month(s) that met the MCC requirements during the period that the mandate applied. See instructions.

You may only fill in the month(s) you had health insurance that met MCC requirements. If you had health insurance, but it did not meet MCC requirements, you must skip this section and go to line 8a.

Months Covered By Health Insurance

You:	Jan.	Feb.	March	April	May	June	July	Aug.	Sept.	Oct.	Nov.	Dec.
Spouse:	Jan.	Feb.	March	April	May	June	July	Aug.	Sept.	Oct.	Nov.	Dec.

If you had four or more consecutive months either with no insurance or insurance that did not meet the MCC requirements (four or more blank months in a row), go to line 8a. Otherwise, a penalty does not apply to you in 2020. Skip the remainder of this schedule and complete your tax return.

Religious Exemption and Certificate of Exemption

8a. **Religious exemption:** Are you claiming an exemption from the requirement to purchase health insurance based on your sincerely held religious beliefs that cause you to object to substantially all forms of treatment covered by health insurance? 8a You Yes No
Spouse Yes No

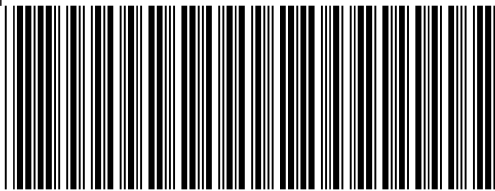
If you answer Yes, go to line 8b. If you answer No, go to line 9.

8b. If you are claiming a religious exemption in line 8a, did you receive medical health care during the 2020 tax year? 8b You Yes No
Spouse Yes No

If you answer No to line 8b, skip the remainder of this schedule and continue completing your tax return. If you answer Yes to line 8b, go to line 9.

9. **Certificate of exemption:** Have you obtained a Certificate of Exemption issued by the Massachusetts Health Connector for the 2020 tax year? 9 You Yes No
Spouse Yes No

If you answer Yes, enter the certificate number, skip the remainder of this schedule and continue completing your tax return. If you answer No to line 9, go to line 10.



2020 Schedule HC, pg. 3

MA20029031555

NAVEEN KUMAR

GONUGUNTLA

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Affordability as Determined By State Guidelines

Note: This section will require the use of worksheets and tables found in the instructions. You must complete the worksheet(s) to determine if health insurance was affordable to you during the 2020 tax year.

10. Did your employer offer affordable health insurance that met minimum creditable coverage requirements as determined by completing the Schedule HC Worksheet for Line 10 in the instructions? 10 You Yes No Spouse Yes No

Fill in No if your employer did not offer health insurance that met minimum creditable coverage requirements, you were not eligible for health insurance offered by your employer, you were self-employed or you were unemployed.

11. Were you eligible for government-subsidized health insurance as determined by completing the Schedule HC Worksheet for Line 11 in the instructions? 11 You Yes No Spouse Yes No

If you answer No, go to line 12. If you answer Yes, go to the Health Care Penalty Worksheet in the instructions to calculate your penalty amount.

12. Were you able to purchase affordable private health insurance that met minimum creditable coverage requirements as determined by completing the Schedule HC Worksheet for Line 12 in the instructions? 12 You Yes No Spouse Yes No

If you answer No, you are not subject to a penalty. Continue completing your tax return. If you answer Yes, go to the Health Care Penalty Worksheet in the instructions to calculate your penalty amount.

Complete Only If You Are Filing An Appeal

You must complete the Health Care Penalty Worksheet to determine your penalty amount before completing this section.

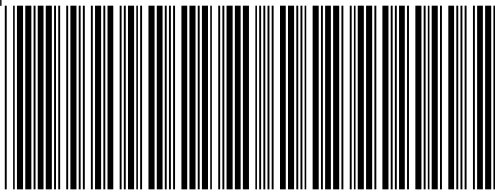
You may have grounds to appeal if you were unable to obtain affordable insurance that meets the minimum creditable coverage requirements in 2020 due to a hardship or other circumstances. The grounds for appeal are explained in more detail in the instructions. If you believe you have grounds for appealing the penalty, fill in the field(s) below. The appeal will be heard by the Massachusetts Health Connector. By filling in the field below, you (or your spouse if married filing jointly) are authorizing DOR to share information from your tax return, including this schedule, with the Massachusetts Health Connector for purposes of deciding your appeal.

You will receive a follow-up letter asking you to state your grounds for appeal in writing, and submit supporting documentation. Failure to respond to that letter within the time specified in the letter will lead to dismissal of your appeal and will result in a future assessment of a penalty. Once your documentation is received, it will be reviewed by the Massachusetts Health Connector and you may be required to attend a hearing on your case. You will be required to file your claims under the pains and penalties of perjury.

Note: If you are filing an appeal, make sure you have calculated the penalty amount that you are appealing, but do not assess yourself or enter a penalty amount on your Form 1 or Form 1-NR/PY. Also, do not include any hardship documentation with your original return. You will be required to submit substantiating hardship documentation at a later date during the appeal process.

You: I wish to appeal the penalty. I authorize DOR to share this tax return including this schedule with the Massachusetts Health Connector for purposes of deciding this appeal.

Spouse: I wish to appeal the penalty. I authorize DOR to share this tax return including this schedule with the Massachusetts Health Connector for purposes of deciding this appeal.



2020 Schedule E

MA20013041555

NAVEEN KUMAR

GONUGUNTLA

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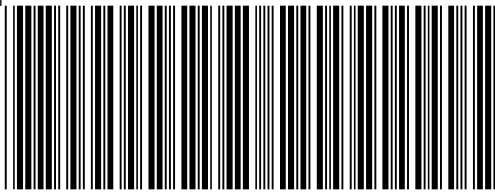
Income or Loss from Real Estate and Royalties

Income

1. Rents received	1	630
2. Royalties received	2	

Expenses

3. Advertising	3	
4. Auto and travel	4	
5. Cleaning and maintenance	5	1000
6. Commissions	6	
7. Insurance	7	
8. Legal and other professional fees	8	
9. Management fees	9	1300
10. Mortgage interest paid to banks, etc.	10	
11. Other interest	11	
12. Repairs	12	1400
13. Supplies	13	1500
14. Taxes	14	
15. Utilities	15	2000
16. Other expenses	16	
17. Add lines 3 through 16	17	7200
18. Depreciation expense or depletion	18	
19. Total expenses. Add lines 17 and 18	19	7200
20. Income or loss from rental real estate or royalty properties	20	-6570
21. Deductible rental real estate loss	21	-6570
22. Income. Enter positive amounts shown on line 20	22	
23. Losses. Add royalty losses from line 20 and real estate losses from line 21	23	-6570
24. Rental real estate and royalty income or loss	24	-6570



2020 Schedule E, pg. 2

MA20013051555

830707613

Income or Loss from Partnerships and S Corporations

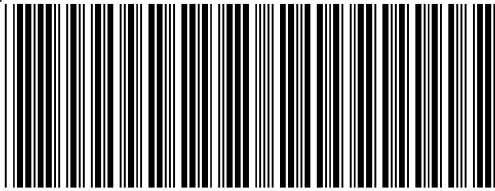
25. Passive loss allowed	25
26. Passive income	26
27. Non-passive loss	27
28. Section 179 expense deduction	28
29. Non-passive income	29
30. Combine lines 26 and 29	30
31. Combine lines 25, 27 and 28	31
32. Partnership and S corporation income or loss. Combine lines 30 and 31	32
33. Interest (other than MA banks) and dividends if included in line 32	33
34. Interest from Massachusetts banks if included in line 32	34
35. Total income or loss from partnerships and S corporations	35
36. Check if you are reporting any loss not allowed in a prior year due to the at-risk, or basis limitations; a prior year disallowed loss from a passive activity (was not reported on U.S. Form 8582) or un-reimbursed partnership expenses	

Income or Loss from Estates and Trusts

37. Passive deduction or loss allowed	37
38. Passive income	38
39. Non-passive deduction or loss	39
40. Non-passive other income	40
41. Add lines 38 and 40	41
42. Add lines 37 and 39	42
43. Estate and trust income or loss. Combine lines 41 and 42	43
44. Estate or non-grantor-type trust income	44
45. Grantor-type trust and non-Massachusetts estate and trust income	45
46. Interest and dividends if included in line 45	46
47. Adjustments to 5.0% income	47
48. Subtotal. Combine lines 46 and 47	48
49. Income or loss from grantor type and non-Mass estates and trusts	49

Income or Loss from REMICs

50. Excess inclusion	50
51. Taxable income or loss	51
52. Income	52
53. Combine lines 51 and 52	53



2020 Schedule E, pg. 3

MA20013061555

830707613

Farm Income

54. Net farm rental income or loss

54

Summary

55. Income or loss. Combine lines 24, 35, 49, 53 and 54

55

-6570

56. Massachusetts differences Enclose statements

56

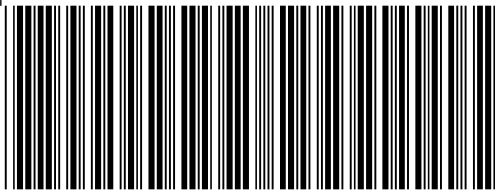
57. Abandoned building renovation deduction

57

58. Total income or loss. Combine lines 55 through 57

58

-6570



2020 Schedule E-1

MA20013011555

NAVEEN KUMAR GONUGUNTLA 830707613
5-114-B, KAREMPUDI POST&MAND
5-114-B, KAREMPUDI GUNTUR

Check one: Real estate Royalty Rental property used for short-term rentals

Income or Loss from Real Estate and Royalties

Income

1. Rents received	1	630
2. Royalties received	2	

Expenses

3. Advertising	3	
4. Auto and travel	4	
5. Cleaning and maintenance	5	1000
6. Commissions	6	
7. Insurance	7	
8. Legal and other professional fees	8	
9. Management fees	9	1300
10. Mortgage interest paid to banks, etc	10	
11. Other interest	11	
12. Repairs	12	1400
13. Supplies	13	1500
14. Taxes	14	
15. Utilities	15	2000
16. Other expenses	16	
17. Add lines 3 through 16	17	7200
18. Depreciation expense or depletion	18	
19. Total expenses. Add lines 17 and 18	19	7200
20. Income or loss from rental real estate or royalty properties	20	-6570
21. Deductible rental real estate loss	21	-6570
22. Income. Enter positive amounts shown on line 20	22	
23. Losses. Enter royalty losses from line 20 or rental real estate losses from line 21	23	-6570
24. Rental real estate and royalty income or loss	24	-6570
25. Check if this rental property was used by you or your family for more than 14 days or more than 10 percent of the total number of days that the property was rented at fair market value		