

Filing Status Single 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 ▶

| | | | | |
|---|--|-------------------------------|---|---------------------|
| Your first name and middle initial HARSH BHUPENDRAKUMAR | | Last name SHAH | Your social security number 675-82-5570 | |
| If joint return, spouse's first name and middle initial | | Last name | Spouse's social security number | |
| Home address (number and street). If you have a P.O. box, see instructions. 1285 DUSTY PINE DR | | | Presidential Election Campaign Check here if you, or your spouse if filing jointly, want \$3 to go to this fund. Checking a box below will not change your tax or refund. <input type="checkbox"/> You <input type="checkbox"/> Spouse | |
| City, town, or post office. If you have a foreign address, also complete spaces below. APOPKA | | State FL | | ZIP code 32703 |
| Foreign country name | | Foreign province/state/county | | Foreign postal code |

At any time during 2020, did you receive, sell, send, exchange, or otherwise acquire any financial interest in any virtual currency? Yes No

Standard Deduction **Someone can claim:** You as a dependent Your spouse as a dependent
 Spouse itemizes on a separate return or you were a dual-status alien

Age/Blindness You: Were born before January 2, 1956 Are blind **Spouse:** Was born before January 2, 1956 Is blind

| Dependents (see instructions): If more than four dependents, see instructions and check here ▶ <input type="checkbox"/> | (1) First name Last name | | (2) Social security number | (3) Relationship to you | (4) <input checked="" type="checkbox"/> if qualifies for (see instructions): Child tax credit Credit for other dependents | |
|--|--------------------------|--|----------------------------|-------------------------|--|--------------------------|
| | | | | | | <input type="checkbox"/> |
| | | | | | <input type="checkbox"/> | <input type="checkbox"/> |
| | | | | | <input type="checkbox"/> | <input type="checkbox"/> |
| | | | | | <input type="checkbox"/> | <input type="checkbox"/> |

| | | | | |
|--|--|---|------------|---------|
| Attach Sch. B if required. Standard Deduction for— • Single or Married filing separately, \$12,400 • Married filing jointly or Qualifying widow(er), \$24,800 • Head of household, \$18,650 • If you checked any box under Standard Deduction, see instructions. | 1 | Wages, salaries, tips, etc. Attach Form(s) W-2 | 1 | 23,098. |
| | 2a | Tax-exempt interest | 2a | |
| | 3a | Qualified dividends | 3a | |
| | 4a | IRA distributions | 4a | |
| | 5a | Pensions and annuities | 5a | |
| | 6a | Social security benefits | 6a | |
| | 7 | Capital gain or (loss). Attach Schedule D if required. If not required, check here ▶ <input type="checkbox"/> | 7 | 1,620. |
| | 8 | Other income from Schedule 1, line 9 | 8 | |
| | 9 | Add lines 1, 2b, 3b, 4b, 5b, 6b, 7, and 8. This is your total income ▶ | 9 | 24,718. |
| | 10 | Adjustments to income: | | |
| | a | From Schedule 1, line 22 | 10a | |
| | b | Charitable contributions if you take the standard deduction. See instructions | 10b | |
| | c | Add lines 10a and 10b. These are your total adjustments to income ▶ | 10c | |
| | 11 | Subtract line 10c from line 9. This is your adjusted gross income ▶ | 11 | 24,718. |
| | 12 | Standard deduction or itemized deductions (from Schedule A) | 12 | 12,400. |
| 13 | Qualified business income deduction. Attach Form 8995 or Form 8995-A | 13 | | |
| 14 | Add lines 12 and 13 | 14 | 12,400. | |
| 15 | Taxable income. Subtract line 14 from line 11. If zero or less, enter -0- | 15 | 12,318. | |

| | | | |
|-----------|---|------------|--------|
| 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 | 1,282. |
| 17 | Amount from Schedule 2, line 3 | 17 | |
| 18 | Add lines 16 and 17 | 18 | 1,282. |
| 19 | Child tax credit or credit for other dependents | 19 | |
| 20 | Amount from Schedule 3, line 7 | 20 | 1,151. |
| 21 | Add lines 19 and 20 | 21 | 1,151. |
| 22 | Subtract line 21 from line 18. If zero or less, enter -0- | 22 | 131. |
| 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 | 131. |
| 25 | Federal income tax withheld from: | | |
| a | Form(s) W-2 | 25a | 2,947. |
| b | Form(s) 1099 | 25b | |
| c | Other forms (see instructions) | 25c | |
| d | Add lines 25a through 25c | 25d | 2,947. |
| 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 | |
| 31 | Amount from Schedule 3, line 13 | 31 | |
| 32 | Add lines 27 through 31. These are your total other payments and refundable credits | 32 | |
| 33 | Add lines 25d, 26, and 32. These are your total payments | 33 | 2,947. |

• 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 | 2,816. |
| 35a | Amount of line 34 you want refunded to you . If Form 8888 is attached, check here <input type="checkbox"/> | 35a | 2,816. |
| b | Routing number 044000037 c Type: <input checked="" type="checkbox"/> Checking <input type="checkbox"/> Savings | | |
| d | Account number 368230865 | | |
| 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 | |
| 38 | Estimated tax penalty (see instructions) | 38 | |

Third Party Designee

Do you want to allow another person to discuss this return with the IRS? See instructions **Yes**. Complete below. **No**

Designee's name Phone no. Personal identification number (PIN)

Sign Here

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

| | | | |
|---|----------------------|---------------------|--|
| Your signature | Date | Your occupation | If the IRS sent you an Identity Protection PIN, enter it here (see inst.) <input type="text"/> |
| <input type="text"/> | <input type="text"/> | SOFTWARE ENGINEER | |
| Spouse's signature. If a joint return, both must sign. | Date | Spouse's occupation | If the IRS sent your spouse an Identity Protection PIN, enter it here (see inst.) <input type="text"/> |
| <input type="text"/> | <input type="text"/> | | |
| Phone no. | Email address | | |
| <input type="text"/> | <input type="text"/> | | |

Paid Preparer Use Only

| | | | | |
|-----------------------------------|---------------------------------------|------------|----------------|--|
| Preparer's name | Preparer's signature | Date | PTIN | Check if: |
| SYAM PRIYA RAM SAGAR GUPTA TALLAM | SYAM PRIYA RAM SAGAR GUPTA TALLAM | 03/05/2021 | P02082703 | <input type="checkbox"/> Self-employed |
| Firm's name | Firm's address | | Phone no. | |
| GLOBAL TAXES LLC | 2530 Pebble Creek Ln Cumming GA 30041 | | (678) 965-9522 | |
| | | | Firm's EIN | |
| | | | 30-1017196 | |

**SCHEDULE 3
(Form 1040)**

Department of the Treasury
Internal Revenue Service

Additional Credits and Payments

▶ Attach to Form 1040, 1040-SR, or 1040-NR.
▶ Go to www.irs.gov/Form1040 for instructions and the latest information.

OMB No. 1545-0074

2020
Attachment
Sequence No. **03**

Name(s) shown on Form 1040, 1040-SR, or 1040-NR
HARSH BHUPENDRAKUMAR SHAH

Your social security number
675-82-5570

Part I Nonrefundable Credits

| | | | |
|----------|--|----------|--------|
| 1 | Foreign tax credit. Attach Form 1116 if required | 1 | |
| 2 | Credit for child and dependent care expenses. Attach Form 2441 | 2 | |
| 3 | Education credits from Form 8863, line 19 | 3 | 1,151. |
| 4 | Retirement savings contributions credit. Attach Form 8880 | 4 | |
| 5 | Residential energy credits. Attach Form 5695 | 5 | |
| 6 | Other credits from Form: a <input type="checkbox"/> 3800 b <input type="checkbox"/> 8801 c <input type="checkbox"/> _____ | 6 | |
| 7 | Add lines 1 through 6. Enter here and on Form 1040, 1040-SR, or 1040-NR, line 20 | 7 | 1,151. |

Part II Other Payments and Refundable Credits

| | | | |
|-----------|---|------------|--|
| 8 | Net premium tax credit. Attach Form 8962 | 8 | |
| 9 | Amount paid with request for extension to file (see instructions) | 9 | |
| 10 | Excess social security and tier 1 RRTA tax withheld | 10 | |
| 11 | Credit for federal tax on fuels. Attach Form 4136 | 11 | |
| 12 | Other payments or refundable credits: | | |
| a | Form 2439 | 12a | |
| b | Qualified sick and family leave credits from Schedule(s) H and Form(s) 7202 | 12b | |
| c | Health coverage tax credit from Form 8885 | 12c | |
| d | Other: _____ | 12d | |
| e | Deferral for certain Schedule H or SE filers (see instructions) | 12e | |
| f | Add lines 12a through 12e | 12f | |
| 13 | Add lines 8 through 12f. Enter here and on Form 1040, 1040-SR, or 1040-NR, line 31 | 13 | |

SCHEDULE D
(Form 1040)

Capital Gains and Losses

OMB No. 1545-0074

2020

Attachment
Sequence No. **12**

Department of the Treasury
Internal Revenue Service (99)

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

Name(s) shown on return: **HARSH BHUPENDRAKUMAR SHAH** Your social security number: **675-82-5570**

Did you dispose of any investment(s) in a qualified opportunity fund during the tax year? Yes No
If "Yes," attach Form 8949 and see its instructions for additional requirements for reporting your gain or loss.

Part I Short-Term Capital Gains and Losses—Generally Assets Held One Year or Less (see instructions)

| See instructions for how to figure the amounts to enter on the lines below. This form may be easier to complete if you round off cents to whole dollars. | (d) Proceeds (sales price) | (e) Cost (or other basis) | (g) Adjustments to gain or loss from Form(s) 8949, Part I, line 2, column (g) | (h) Gain or (loss) Subtract column (e) from column (d) and combine the result with column (g) |
|--|----------------------------------|---------------------------------|---|---|
| 1a Totals for all short-term transactions reported on Form 1099-B for which basis was reported to the IRS and for which you have no adjustments (see instructions). However, if you choose to report all these transactions on Form 8949, leave this line blank and go to line 1b . | | | | |
| 1b Totals for all transactions reported on Form(s) 8949 with Box A checked | 219,010. | 217,981. | 1,834. | 2,863. |
| 2 Totals for all transactions reported on Form(s) 8949 with Box B checked | | | | |
| 3 Totals for all transactions reported on Form(s) 8949 with Box C checked | 51,780. | 53,023. | | -1,243. |
| 4 Short-term gain from Form 6252 and short-term gain or (loss) from Forms 4684, 6781, and 8824 . . | | | | 4 |
| 5 Net short-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1 | | | | 5 |
| 6 Short-term capital loss carryover. Enter the amount, if any, from line 8 of your Capital Loss Carryover Worksheet in the instructions | | | | 6 () |
| 7 Net short-term capital gain or (loss) . Combine lines 1a through 6 in column (h). If you have any long-term capital gains or losses, go to Part II below. Otherwise, go to Part III on the back | | | | 7 1,620. |

Part II Long-Term Capital Gains and Losses—Generally Assets Held More Than One Year (see instructions)

| See instructions for how to figure the amounts to enter on the lines below. This form may be easier to complete if you round off cents to whole dollars. | (d) Proceeds (sales price) | (e) Cost (or other basis) | (g) Adjustments to gain or loss from Form(s) 8949, Part II, line 2, column (g) | (h) Gain or (loss) Subtract column (e) from column (d) and combine the result with column (g) |
|---|----------------------------------|---------------------------------|--|---|
| 8a Totals for all long-term transactions reported on Form 1099-B for which basis was reported to the IRS and for which you have no adjustments (see instructions). However, if you choose to report all these transactions on Form 8949, leave this line blank and go to line 8b . | | | | |
| 8b Totals for all transactions reported on Form(s) 8949 with Box D checked | | | | |
| 9 Totals for all transactions reported on Form(s) 8949 with Box E checked | | | | |
| 10 Totals for all transactions reported on Form(s) 8949 with Box F checked | | | | |
| 11 Gain from Form 4797, Part I; long-term gain from Forms 2439 and 6252; and long-term gain or (loss) from Forms 4684, 6781, and 8824 | | | | 11 |
| 12 Net long-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1 | | | | 12 |
| 13 Capital gain distributions. See the instructions | | | | 13 |
| 14 Long-term capital loss carryover. Enter the amount, if any, from line 13 of your Capital Loss Carryover Worksheet in the instructions | | | | 14 () |
| 15 Net long-term capital gain or (loss) . Combine lines 8a through 14 in column (h). Then, go to Part III on the back | | | | 15 |

Part III Summary

| | | |
|---|---------------|--------|
| <p>16 Combine lines 7 and 15 and enter the result</p> <ul style="list-style-type: none"> • If line 16 is a gain, enter the amount from line 16 on Form 1040, 1040-SR, or 1040-NR, line 7. Then, go to line 17 below. • If line 16 is a loss, skip lines 17 through 20 below. Then, go to line 21. Also be sure to complete line 22. • If line 16 is zero, skip lines 17 through 21 below and enter -0- on Form 1040, 1040-SR, or 1040-NR, line 7. Then, go to line 22. | 16 | 1,620. |
| <p>17 Are lines 15 and 16 both gains?</p> <p><input type="checkbox"/> Yes. Go to line 18.</p> <p><input checked="" type="checkbox"/> No. Skip lines 18 through 21, and go to line 22.</p> | | |
| <p>18 If you are required to complete the 28% Rate Gain Worksheet (see instructions), enter the amount, if any, from line 7 of that worksheet ▶</p> | 18 | |
| <p>19 If you are required to complete the Unrecaptured Section 1250 Gain Worksheet (see instructions), enter the amount, if any, from line 18 of that worksheet ▶</p> | 19 | |
| <p>20 Are lines 18 and 19 both zero or blank and are you not filing Form 4952?</p> <p><input type="checkbox"/> Yes. Complete the Qualified Dividends and Capital Gain Tax Worksheet in the instructions for Forms 1040 and 1040-SR, line 16. Don't complete lines 21 and 22 below.</p> <p><input type="checkbox"/> No. Complete the Schedule D Tax Worksheet in the instructions. Don't complete lines 21 and 22 below.</p> | | |
| <p>21 If line 16 is a loss, enter here and on Form 1040, 1040-SR, or 1040-NR, line 7, the smaller of:</p> <ul style="list-style-type: none"> • The loss on line 16; or • (\$3,000), or if married filing separately, (\$1,500) } <p>Note: When figuring which amount is smaller, treat both amounts as positive numbers.</p> | 21 () | |
| <p>22 Do you have qualified dividends on Form 1040, 1040-SR, or 1040-NR, line 3a?</p> <p><input type="checkbox"/> Yes. Complete the Qualified Dividends and Capital Gain Tax Worksheet in the instructions for Forms 1040 and 1040-SR, line 16.</p> <p><input checked="" type="checkbox"/> No. Complete the rest of Form 1040, 1040-SR, or 1040-NR.</p> | | |

Sales and Other Dispositions of Capital Assets

Department of the Treasury
Internal Revenue Service

► Go to www.irs.gov/Form8949 for instructions and the latest information.
► File with your Schedule D to list your transactions for lines 1b, 2, 3, 8b, 9, and 10 of Schedule D.

Name(s) shown on return: HARSH BHUPENDRAKUMAR SHAH Social security number or taxpayer identification number: 675-82-5570

Before you check Box A, B, or C below, see whether you received any Form(s) 1099-B or substitute statement(s) from your broker. A substitute statement will have the same information as Form 1099-B. Either will show whether your basis (usually your cost) was reported to the IRS by your broker and may even tell you which box to check.

Part I Short-Term. Transactions involving capital assets you held 1 year or less are generally short-term (see instructions). For long-term transactions, see page 2.

Note: You may aggregate all short-term transactions reported on Form(s) 1099-B showing basis was reported to the IRS and for which no adjustments or codes are required. Enter the totals directly on Schedule D, line 1a; you aren't required to report these transactions on Form 8949 (see instructions).

You must check Box A, B, or C below. Check only one box. If more than one box applies for your short-term transactions, complete a separate Form 8949, page 1, for each applicable box. If you have more short-term transactions than will fit on this page for one or more of the boxes, complete as many forms with the same box checked as you need.

- (A)** Short-term transactions reported on Form(s) 1099-B showing basis was reported to the IRS (see **Note** above)
- (B)** Short-term transactions reported on Form(s) 1099-B showing basis **wasn't** reported to the IRS
- (C)** Short-term transactions not reported to you on Form 1099-B

| 1 | (a) Description of property (Example: 100 sh. XYZ Co.) | (b) Date acquired (Mo., day, yr.) | (c) Date sold or disposed of (Mo., day, yr.) | (d) Proceeds (sales price) (see instructions) | (e) Cost or other basis. See the Note below and see <i>Column (e)</i> in the separate instructions | Adjustment, if any, to gain or loss. If you enter an amount in column (g), enter a code in column (f). See the separate instructions. | | (h) Gain or (loss). Subtract column (e) from column (d) and combine the result with column (g) |
|--|--|---|--|--|--|---|--------------------------------|--|
| | | | | | | (f) Code(s) from instructions | (g) Amount of adjustment | |
| | Robinhood Securities LLC | 01/01/20 | 12/31/20 | 219,010. | 217,981. | W | 1,834. | 2,863. |
| | | | | | | | | |
| | | | | | | | | |
| | | | | | | | | |
| | | | | | | | | |
| | | | | | | | | |
| | | | | | | | | |
| | | | | | | | | |
| | | | | | | | | |
| | | | | | | | | |
| | | | | | | | | |
| | | | | | | | | |
| | | | | | | | | |
| | | | | | | | | |
| | | | | | | | | |
| | | | | | | | | |
| | | | | | | | | |
| 2 Totals. Add the amounts in columns (d), (e), (g), and (h) (subtract negative amounts). Enter each total here and include on your Schedule D, line 1b (if Box A above is checked), line 2 (if Box B above is checked), or line 3 (if Box C above is checked) ► | | | | 219,010. | 217,981. | | 1,834. | 2,863. |

Note: If you checked Box A above but the basis reported to the IRS was incorrect, enter in column (e) the basis as reported to the IRS, and enter an adjustment in column (g) to correct the basis. See *Column (g)* in the separate instructions for how to figure the amount of the adjustment.

Education Credits
(American Opportunity and Lifetime Learning Credits)

▶ Attach to Form 1040 or 1040-SR.
 ▶ Go to www.irs.gov/Form8863 for instructions and the latest information.

Name(s) shown on return: HARSH BHUPENDRAKUMAR SHAH
 Your social security number: 675-82-5570



Complete a separate Part III on page 2 for each student for whom you're claiming either credit before you complete Parts I and II.

Part I Refundable American Opportunity Credit

| | | | |
|----------|---|----------|--|
| 1 | After completing Part III for each student, enter the total of all amounts from all Parts III, line 30 | 1 | |
| 2 | Enter: \$180,000 if married filing jointly; \$90,000 if single, head of household, or qualifying widow(er) | 2 | |
| 3 | Enter the amount from Form 1040 or 1040-SR, line 11. If you're filing Form 2555 or 4563, or you're excluding income from Puerto Rico, see Pub. 970 for the amount to enter | 3 | |
| 4 | Subtract line 3 from line 2. If zero or less, stop ; you can't take any education credit | 4 | |
| 5 | Enter: \$20,000 if married filing jointly; \$10,000 if single, head of household, or qualifying widow(er) | 5 | |
| 6 | If line 4 is: • Equal to or more than line 5, enter 1.000 on line 6 • Less than line 5, divide line 4 by line 5. Enter the result as a decimal (rounded to at least three places) | 6 | |
| 7 | Multiply line 1 by line 6. Caution: If you were under age 24 at the end of the year and meet the conditions described in the instructions, you can't take the refundable American opportunity credit; skip line 8, enter the amount from line 7 on line 9, and check this box ▶ <input type="checkbox"/> | 7 | |
| 8 | Refundable American opportunity credit. Multiply line 7 by 40% (0.40). Enter the amount here and on Form 1040 or 1040-SR, line 29. Then go to line 9 below. | 8 | |

Part II Nonrefundable Education Credits

| | | | |
|-----------|---|-----------|---------|
| 9 | Subtract line 8 from line 7. Enter here and on line 2 of the Credit Limit Worksheet (see instructions) | 9 | |
| 10 | After completing Part III for each student, enter the total of all amounts from all Parts III, line 31. If zero, skip lines 11 through 17, enter -0- on line 18, and go to line 19 | 10 | 5,755. |
| 11 | Enter the smaller of line 10 or \$10,000 | 11 | 5,755. |
| 12 | Multiply line 11 by 20% (0.20) | 12 | 1,151. |
| 13 | Enter: \$138,000 if married filing jointly; \$69,000 if single, head of household, or qualifying widow(er) | 13 | 69,000. |
| 14 | Enter the amount from Form 1040 or 1040-SR, line 11. If you're filing Form 2555 or 4563, or you're excluding income from Puerto Rico, see Pub. 970 for the amount to enter | 14 | 24,718. |
| 15 | Subtract line 14 from line 13. If zero or less, skip lines 16 and 17, enter -0- on line 18, and go to line 19 | 15 | 44,282. |
| 16 | Enter: \$20,000 if married filing jointly; \$10,000 if single, head of household, or qualifying widow(er) | 16 | 10,000. |
| 17 | If line 15 is: • Equal to or more than line 16, enter 1.000 on line 17 and go to line 18 • Less than line 16, divide line 15 by line 16. Enter the result as a decimal (rounded to at least three places) | 17 | 1.000 |
| 18 | Multiply line 12 by line 17. Enter here and on line 1 of the Credit Limit Worksheet (see instructions) ▶ | 18 | 1,151. |
| 19 | Nonrefundable education credits. Enter the amount from line 7 of the Credit Limit Worksheet (see instructions) here and on Schedule 3 (Form 1040), line 3 | 19 | 1,151. |

| | |
|--|--|
| Name(s) shown on return HARSH BHUPENDRAKUMAR SHAH | Your social security number 675-82-5570 |
|--|--|



Complete Part III for each student for whom you're claiming either the American opportunity credit or lifetime learning credit. Use additional copies of page 2 as needed for each student.

Part III Student and Educational Institution Information. See instructions.

| | |
|--|---|
| 20 Student name (as shown on page 1 of your tax return) HARSH BHUPENDRAKUMAR SHAH | 21 Student social security number (as shown on page 1 of your tax return) 675-82-5570 |
|--|---|

| | |
|---|---|
| 22 Educational institution information (see instructions) | |
| a. Name of first educational institution UNIVERSITY OF DAYTON | b. Name of second educational institution (if any) |

| | |
|--|--|
| (1) Address. Number and street (or P.O. box). City, town or post office, state, and ZIP code. If a foreign address, see instructions. 300 COLLEGE PARK DRIVE SM 105 DAYTON OH 45469 | (1) Address. Number and street (or P.O. box). City, town or post office, state, and ZIP code. If a foreign address, see instructions. |
|--|--|

| | |
|--|---|
| (2) Did the student receive Form 1098-T from this institution for 2020? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No | (2) Did the student receive Form 1098-T from this institution for 2020? <input type="checkbox"/> Yes <input type="checkbox"/> No |
|--|---|

| | |
|---|--|
| (3) Did the student receive Form 1098-T from this institution for 2019 with box 7 checked? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No | (3) Did the student receive Form 1098-T from this institution for 2019 with box 7 checked? <input type="checkbox"/> Yes <input type="checkbox"/> No |
|---|--|

| | |
|--|--|
| (4) Enter the institution's employer identification number (EIN) if you're claiming the American opportunity credit or if you checked "Yes" in (2) or (3) . You can get the EIN from Form 1098-T or from the institution. 31-0536715 | (4) Enter the institution's employer identification number (EIN) if you're claiming the American opportunity credit or if you checked "Yes" in (2) or (3) . You can get the EIN from Form 1098-T or from the institution. |
|--|--|

| | |
|---|---|
| 23 Has the Hope Scholarship Credit or American opportunity credit been claimed for this student for any 4 tax years before 2020? | <input type="checkbox"/> Yes — Stop! Go to line 31 for this student. <input checked="" type="checkbox"/> No — Go to line 24. |
|---|---|

| | |
|--|---|
| 24 Was the student enrolled at least half-time for at least one academic period that began or is treated as having begun in 2020 at an eligible educational institution in a program leading towards a postsecondary degree, certificate, or other recognized postsecondary educational credential? See instructions. | <input checked="" type="checkbox"/> Yes — Go to line 25. <input type="checkbox"/> No — Stop! Go to line 31 for this student. |
|--|---|

| | |
|--|---|
| 25 Did the student complete the first 4 years of postsecondary education before 2020? See instructions. | <input checked="" type="checkbox"/> Yes — Stop! Go to line 31 for this student. <input type="checkbox"/> No — Go to line 26. |
|--|---|

| | |
|--|--|
| 26 Was the student convicted, before the end of 2020, of a felony for possession or distribution of a controlled substance? | <input type="checkbox"/> Yes — Stop! Go to line 31 for this student. <input type="checkbox"/> No — Complete lines 27 through 30 for this student. |
|--|--|



You can't take the American opportunity credit and the lifetime learning credit for the same student in the same year. If you complete lines 27 through 30 for this student, don't complete line 31.

American Opportunity Credit

| | | |
|--|-----------|--|
| 27 Adjusted qualified education expenses (see instructions). Don't enter more than \$4,000 | 27 | |
| 28 Subtract \$2,000 from line 27. If zero or less, enter -0- | 28 | |
| 29 Multiply line 28 by 25% (0.25) | 29 | |
| 30 If line 28 is zero, enter the amount from line 27. Otherwise, add \$2,000 to the amount on line 29 and enter the result. Skip line 31. Include the total of all amounts from all Parts III, line 30, on Part I, line 1 | 30 | |

Lifetime Learning Credit

| | | |
|---|-----------|--------|
| 31 Adjusted qualified education expenses (see instructions). Include the total of all amounts from all Parts III, line 31, on Part II, line 10 | 31 | 5,755. |
|---|-----------|--------|

**Nonbusiness Bad Debt
Explanation Statement**

2020

Name(s)

HARSH BHUPENDRAKUMAR SHAH

Social Security Number

675-82-5570

Form/Line: Form 8949

Line 1

Explanation of: Nonbusiness Bad Debt

Description of debt: BAD DEBTS

Amount: \$1,771

Date debt became due: 12/31/2020

Name of debtor: PRATIK GOKHALE

Relationship to debtor: FRIEND

Efforts to collect:

EFFORTS HAS BEEN PLACED TO RECOVER THE DEBT

Why decided debt was worthless:

PRATIK GOKHALE LEFT THE COUNTRY