

**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 YOGENDRAKUMAR B		Last name PATEL	Your social security number 153-91-3441	
If joint return, spouse's first name and middle initial NIHARIKABEN		Last name PATEL	Spouse's social security number 339-47-4275	
Home address (number and street). If you have a P.O. box, see instructions. 45552 ELMWOOD CIR			Apt. no.	<b>Presidential Election Campaign</b> 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 checked="" type="checkbox"/> You <input type="checkbox"/> Spouse
City, town, or post office. If you have a foreign address, also complete spaces below. CANTON		State MI	ZIP code 48188	
Foreign country name		Foreign province/state/county		

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
	DARSH	PATEL	954-98-9527	Son	<input type="checkbox"/>	<input checked="" 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.  <b>Standard Deduction for—</b> • 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 <i>Standard Deduction</i> , see instructions.	<b>1</b>	Wages, salaries, tips, etc. Attach Form(s) W-2 . . . . .	<b>1</b>	144,158.
	<b>2a</b>	Tax-exempt interest . . . . .	<b>2a</b>	
	<b>3a</b>	Qualified dividends . . . . .	<b>3a</b>	
	<b>4a</b>	IRA distributions . . . . .	<b>4a</b>	
	<b>5a</b>	Pensions and annuities . . . . .	<b>5a</b>	
	<b>6a</b>	Social security benefits . . . . .	<b>6a</b>	
	<b>7</b>	Capital gain or (loss). Attach Schedule D if required. If not required, check here . . . . . ▶ <input type="checkbox"/>	<b>7</b>	
	<b>8</b>	Other income from Schedule 1, line 9 . . . . .	<b>8</b>	-2,612.
	<b>9</b>	Add lines 1, 2b, 3b, 4b, 5b, 6b, 7, and 8. This is your <b>total income</b> . . . . . ▶	<b>9</b>	142,164.
	<b>10</b>	Adjustments to income:		
	<b>a</b>	From Schedule 1, line 22 . . . . .	<b>10a</b>	
	<b>b</b>	Charitable contributions if you take the standard deduction. See instructions . . . . .	<b>10b</b>	
	<b>c</b>	Add lines 10a and 10b. These are your <b>total adjustments to income</b> . . . . . ▶	<b>10c</b>	
	<b>11</b>	Subtract line 10c from line 9. This is your <b>adjusted gross income</b> . . . . . ▶	<b>11</b>	142,164.
	<b>12</b>	<b>Standard deduction or itemized deductions</b> (from Schedule A) . . . . .	<b>12</b>	24,800.
<b>13</b>	Qualified business income deduction. Attach Form 8995 or Form 8995-A . . . . .	<b>13</b>		
<b>14</b>	Add lines 12 and 13 . . . . .	<b>14</b>	24,800.	
<b>15</b>	<b>Taxable income.</b> Subtract line 14 from line 11. If zero or less, enter -0- . . . . .	<b>15</b>	117,364.	



**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](http://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  
YOGENDRAKUMAR B & NIHARIKABEN PATEL

Your social security number  
153-91-3441

**Part I Additional Income**

<b>1</b>	Taxable refunds, credits, or offsets of state and local income taxes . . . . .	<b>1</b>	
<b>2a</b>	Alimony received . . . . .	<b>2a</b>	
<b>b</b>	Date of original divorce or separation agreement (see instructions) ▶		
<b>3</b>	Business income or (loss). Attach Schedule C . . . . .	<b>3</b>	
<b>4</b>	Other gains or (losses). Attach Form 4797 . . . . .	<b>4</b>	
<b>5</b>	Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E	<b>5</b>	-2,612.
<b>6</b>	Farm income or (loss). Attach Schedule F . . . . .	<b>6</b>	
<b>7</b>	Unemployment compensation . . . . .	<b>7</b>	
<b>8</b>	Other income. List type and amount ▶	<b>8</b>	
<b>9</b>	Combine lines 1 through 8. Enter here and on Form 1040, 1040-SR, or 1040-NR, line 8 . . . . .	<b>9</b>	-2,612.

**Part II Adjustments to Income**

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

**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](http://www.irs.gov/ScheduleE) for instructions and the latest information.

Name(s) shown on return

Your social security number

YOGENDRAKUMAR B & NIHARIKABEN PATEL

153-91-3441

**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

<b>1a</b>	Physical address of each property (street, city, state, ZIP code)				
<b>A</b>	5 RADMAN ST EPPING VICTORIA AUSTRALIA AS 3076				
<b>B</b>	107 SUBH LABH WAGHODIA RD VADODARA GUJARAT IN 390019				
<b>C</b>					
<b>1b</b>	Type of Property (from list below)	<b>2</b> For each rental real estate property listed above, report the number of fair rental and personal use days. Check the <b>QJV</b> box only if you meet the requirements to file as a qualified joint venture. See instructions.	Fair Rental Days	Personal Use Days	QJV
<b>A</b>	3		365	0	<input type="checkbox"/>
<b>B</b>	3		365	0	<input type="checkbox"/>
<b>C</b>					<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
<b>3</b>	Rents received . . . . .	<b>3</b>		15,431.	450.	
<b>4</b>	Royalties received . . . . .	<b>4</b>				
<b>Expenses:</b>						
<b>5</b>	Advertising . . . . .	<b>5</b>				
<b>6</b>	Auto and travel (see instructions) . . . . .	<b>6</b>				
<b>7</b>	Cleaning and maintenance . . . . .	<b>7</b>		448.	300.	
<b>8</b>	Commissions. . . . .	<b>8</b>				
<b>9</b>	Insurance . . . . .	<b>9</b>		637.		
<b>10</b>	Legal and other professional fees . . . . .	<b>10</b>				
<b>11</b>	Management fees . . . . .	<b>11</b>		934.		
<b>12</b>	Mortgage interest paid to banks, etc. (see instructions) . . . . .	<b>12</b>				
<b>13</b>	Other interest. . . . .	<b>13</b>		16,373.	3,857.	
<b>14</b>	Repairs. . . . .	<b>14</b>				
<b>15</b>	Supplies . . . . .	<b>15</b>				
<b>16</b>	Taxes . . . . .	<b>16</b>				
<b>17</b>	Utilities . . . . .	<b>17</b>			250.	
<b>18</b>	Depreciation expense or depletion . . . . .	<b>18</b>		16,226.	1,678.	
<b>19</b>	Other (list) ▶ See Line 19 Other Expenses . . . . .	<b>19</b>		2,650.		
<b>20</b>	Total expenses. Add lines 5 through 19 . . . . .	<b>20</b>		37,268.	6,085.	
<b>21</b>	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 <b>Form 6198</b> . . . . .	<b>21</b>		-21,837.	-5,635.	
<b>22</b>	Deductible rental real estate loss after limitation, if any, on <b>Form 8582</b> (see instructions) . . . . .	<b>22</b>		(-2,076.)	(-536.)	( )
<b>23a</b>	Total of all amounts reported on line 3 for all rental properties . . . . .	<b>23a</b>			15,881.	
<b>b</b>	Total of all amounts reported on line 4 for all royalty properties . . . . .	<b>23b</b>				
<b>c</b>	Total of all amounts reported on line 12 for all properties . . . . .	<b>23c</b>				
<b>d</b>	Total of all amounts reported on line 18 for all properties . . . . .	<b>23d</b>			17,904.	
<b>e</b>	Total of all amounts reported on line 20 for all properties . . . . .	<b>23e</b>			43,353.	
<b>24</b>	<b>Income.</b> Add positive amounts shown on line 21. <b>Do not</b> include any losses . . . . .	<b>24</b>				
<b>25</b>	<b>Losses.</b> Add royalty losses from line 21 and rental real estate losses from line 22. Enter total losses here . . . . .	<b>25</b>			( 2,612. )	
<b>26</b>	<b>Total rental real estate and royalty income or (loss).</b> 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 . . . . .	<b>26</b>				-2,612.

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](http://www.irs.gov/Form8889) for instructions and the latest information.**

**2020**  
Attachment  
Sequence No. **52**

Name(s) shown on Form 1040, 1040-SR, or 1040-NR  
YOGENDRAKUMAR B PATEL

Social security number of HSA beneficiary. If both spouses have HSAs, see instructions ▶ 153-91-3441

**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.

<b>1</b>	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
<b>2</b>	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. <b>Do not</b> include employer contributions, contributions through a cafeteria plan, or rollovers. See instructions . . . . .	<b>2</b>		0.
<b>3</b>	If you were under age 55 at the end of 2020 and, on the first day of <b>every</b> month during 2020, you were, or were considered, an eligible individual with the <b>same</b> coverage, enter \$3,550 (\$7,100 for family coverage). <b>All others</b> , see the instructions for the amount to enter . . . . .	<b>3</b>		7,100.
<b>4</b>	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 . . . . .	<b>4</b>		0.
<b>5</b>	Subtract line 4 from line 3. If zero or less, enter -0- . . . . .	<b>5</b>		7,100.
<b>6</b>	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 . . . . .	<b>6</b>		7,100.
<b>7</b>	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 . . . . .	<b>7</b>		
<b>8</b>	Add lines 6 and 7 . . . . .	<b>8</b>		7,100.
<b>9</b>	Employer contributions made to your HSAs for 2020 . . . . .	<b>9</b>		3,000.
<b>10</b>	Qualified HSA funding distributions . . . . .	<b>10</b>		
<b>11</b>	Add lines 9 and 10 . . . . .	<b>11</b>		3,000.
<b>12</b>	Subtract line 11 from line 8. If zero or less, enter -0- . . . . .	<b>12</b>		4,100.
<b>13</b>	<b>HSA deduction.</b> Enter the <b>smaller</b> of line 2 or line 12 here and on Schedule 1 (Form 1040), Part II, line 12 <b>Caution:</b> If line 2 is more than line 13, you may have to pay an additional tax. See instructions.	<b>13</b>		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.

<b>14a</b>	Total distributions you received in 2020 from all HSAs (see instructions) . . . . .	<b>14a</b>		
<b>b</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 . . . . .	<b>14b</b>		
<b>c</b>	Subtract line 14b from line 14a . . . . .	<b>14c</b>		
<b>15</b>	Qualified medical expenses paid using HSA distributions (see instructions) . . . . .	<b>15</b>		
<b>16</b>	<b>Taxable HSA distributions.</b> 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 . . . . .	<b>16</b>		
<b>17a</b>	If any of the distributions included on line 16 meet any of the <b>Exceptions to the Additional 20% Tax</b> (see instructions), check here . . . . . <input type="checkbox"/>			
<b>b</b>	<b>Additional 20% tax</b> (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 . . . . .	<b>17b</b>		

**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.

<b>18</b>	Last-month rule . . . . .	<b>18</b>		
<b>19</b>	Qualified HSA funding distribution . . . . .	<b>19</b>		
<b>20</b>	<b>Total income.</b> 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 . . . . .	<b>20</b>		
<b>21</b>	<b>Additional tax.</b> 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 . . . . .	<b>21</b>		

**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](http://www.irs.gov/Form8889) for instructions and the latest information.**

**2020**  
Attachment  
Sequence No. **52**

Name(s) shown on Form 1040, 1040-SR, or 1040-NR  
**NIHARIKABEN PATEL**

Social security number of HSA beneficiary. If both spouses have HSAs, see instructions ▶ **339-47-4275**

**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.

<b>1</b>	Check the box to indicate your coverage under a high-deductible health plan (HDHP) during 2020. See instructions . . . . .		<input type="checkbox"/> Self-only <input type="checkbox"/> Family
<b>2</b>	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. <b>Do not</b> include employer contributions, contributions through a cafeteria plan, or rollovers. See instructions . . . . .	<b>2</b>	0.
<b>3</b>	If you were under age 55 at the end of 2020 and, on the first day of <b>every</b> month during 2020, you were, or were considered, an eligible individual with the <b>same</b> coverage, enter \$3,550 (\$7,100 for family coverage). <b>All others</b> , see the instructions for the amount to enter . . . . .	<b>3</b>	
<b>4</b>	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 . . . . .	<b>4</b>	
<b>5</b>	Subtract line 4 from line 3. If zero or less, enter -0- . . . . .	<b>5</b>	
<b>6</b>	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 . . . . .	<b>6</b>	
<b>7</b>	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 . . . . .	<b>7</b>	0.
<b>8</b>	Add lines 6 and 7 . . . . .	<b>8</b>	0.
<b>9</b>	Employer contributions made to your HSAs for 2020 . . . . .	<b>9</b>	
<b>10</b>	Qualified HSA funding distributions . . . . .	<b>10</b>	
<b>11</b>	Add lines 9 and 10 . . . . .	<b>11</b>	
<b>12</b>	Subtract line 11 from line 8. If zero or less, enter -0- . . . . .	<b>12</b>	0.
<b>13</b>	<b>HSA deduction.</b> Enter the <b>smaller</b> of line 2 or line 12 here and on Schedule 1 (Form 1040), Part II, line 12 <b>Caution:</b> If line 2 is more than line 13, you may have to pay an additional tax. See instructions. . . . .	<b>13</b>	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.

<b>14a</b>	Total distributions you received in 2020 from all HSAs (see instructions) . . . . .	<b>14a</b>	1,986.
<b>b</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 . . . . .	<b>14b</b>	
<b>c</b>	Subtract line 14b from line 14a . . . . .	<b>14c</b>	1,986.
<b>15</b>	Qualified medical expenses paid using HSA distributions (see instructions) . . . . .	<b>15</b>	1,986.
<b>16</b>	<b>Taxable HSA distributions.</b> 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 . . . . .	<b>16</b>	0.
<b>17a</b>	If any of the distributions included on line 16 meet any of the <b>Exceptions to the Additional 20% Tax</b> (see instructions), check here . . . . . <input type="checkbox"/>		
<b>b</b>	<b>Additional 20% tax</b> (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 . . . . .	<b>17b</b>	

**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.

<b>18</b>	Last-month rule . . . . .	<b>18</b>	
<b>19</b>	Qualified HSA funding distribution . . . . .	<b>19</b>	
<b>20</b>	<b>Total income.</b> 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 . . . . .	<b>20</b>	
<b>21</b>	<b>Additional tax.</b> 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 . . . . .	<b>21</b>	

**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](http://www.irs.gov/Form8867) for instructions and the latest information.**

Attachment  
Sequence No. **70**

Taxpayer name(s) shown on return YOGENDRAKUMAR B & NIHARIKABEN PATEL	Taxpayer identification number 153-91-3441
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
<b>1</b> 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"/>	
<b>2</b> 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"/>
<b>3</b> 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"/>	
<b>4</b> 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"/>	
<b>a</b> Did you make reasonable inquiries to determine the correct, complete, and consistent information? . . . . .	<input type="checkbox"/>	<input type="checkbox"/>	
<b>b</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"/>	
<b>5</b> 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) . . . . .	<input checked="" type="checkbox"/>	<input type="checkbox"/>	
List those documents provided by the taxpayer, if any, that you relied on: _____ _____ _____			
<b>6</b> 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"/>	
<b>7</b> Did you ask the taxpayer if any of these credits were disallowed or reduced in a previous year? . . . . . <b>(If credits were disallowed or reduced, go to question 7a; if not, go to question 8.)</b>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<b>a</b> Did you complete the required recertification Form 8862? . . . . .	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<b>8</b> 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
<b>9a</b> 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? <b>(If the taxpayer is claiming the EIC and does not have a qualifying child, go to question 10.)</b> . . . . .	<input type="checkbox"/>	<input type="checkbox"/>	
<b>b</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"/>	
<b>c</b> 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
<b>10</b> 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"/>	
<b>11</b> 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"/>
<b>12</b> 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
<b>13</b> 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
<b>14</b> 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.**

<b>15</b> 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](http://www.irs.gov/Form8582) for instructions and the latest information.

**2020**  
Attachment  
Sequence No. **858**

Name(s) shown on return  
YOGENDRAKUMAR B & NIHARIKABEN PATEL

Identifying number  
153-91-3441

## 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.	
1b	Activities with net loss (enter the amount from Worksheet 1, column (b))	1b	( 27,472. )	
1c	Prior years' unallowed losses (enter the amount from Worksheet 1, column (c))	1c	( )	
1d	Combine lines 1a, 1b, and 1c	1d	-27,472.	

**Commercial Revitalization Deductions From Rental Real Estate Activities**

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

**All Other Passive Activities**

3a	Activities with net income (enter the amount from Worksheet 3, column (a))	3a	( )	
3b	Activities with net loss (enter the amount from Worksheet 3, column (b))	3b	( )	
3c	Prior years' unallowed losses (enter the amount from Worksheet 3, column (c))	3c	( )	
3d	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	-27,472.	
---	--	---	----------	--

- 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 <b>smaller</b> of the loss on line 1d or the loss on line 4	5	27,472.
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 <b>Note:</b> 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.	7	144,776.
8	Subtract line 7 from line 6	8	5,224.
9	Multiply line 8 by 50% (0.50). <b>Do not</b> enter more than \$25,000. If married filing separately, see instructions	9	2,612.
10	Enter the <b>smaller</b> of line 5 or line 9 If line 2c is a loss, go to Part III. Otherwise, go to line 15.	10	2,612.

## 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 <b>smallest</b> 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	<b>Total losses allowed from all passive activities for 2020.</b> Add lines 10, 14, and 15. See instructions to find out how to report the losses on your tax return	16	2,612.

**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 RADMAN ST EPPING	0.	21,837.			21,837.
107 SUBH LABH WAGHODIA RD	0.	5,635.			5,635.
<b>Total.</b> Enter on Form 8582, lines 1a, 1b, and 1c	0.	27,472.			

**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
<b>Total.</b> 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
<b>Total.</b> 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 RADMAN ST EPPING	E Ln 22	21,837.	0.79488206	2,076.	19,761.
107 SUBH LABH WAGHODIA RD	E Ln 22	5,635.	0.20511794	536.	5,099.
<b>Total</b>		27,472.	1.00	2,612.	24,860.

**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
5 RADMAN ST EPPING	E Ln 22	19,761.	0.79489139	19,761.
107 SUBH LABH WAGHODIA RD	E Ln 22	5,099.	0.20510861	5,099.
<b>Total</b>		24,860.	1.00	24,860.

**Worksheet 6—Allowed Losses** (see instructions)

Name of activity	Form or schedule and line number to be reported on (see instructions)	(a) Loss	(b) Unallowed loss	(c) Allowed loss
5 RADMAN ST EPPING	E Ln 22	21,837.	19,761.	2,076.
107 SUBH LABH WAGHODIA RD	E Ln 22	5,635.	5,099.	536.
<b>Total</b>		27,472.	24,860.	2,612.

**Worksheet 7—Activities With Losses Reported on Two or More Forms or Schedules** (see instructions)

Name of activity:	(a)	(b)	(c) Ratio	(d) Unallowed loss	(e) Allowed loss
<b>Form or schedule and line number to be reported on (see instructions):</b>					
1a Net loss plus prior year unallowed loss from form or schedule . ▶					
b Net income from form or schedule . . . . . ▶					
c Subtract line 1b from line 1a. If zero or less, enter -0- ▶					
<b>Form or schedule and line number to be reported on (see instructions):</b>					
1a Net loss plus prior year unallowed loss from form or schedule . ▶					
b Net income from form or schedule . . . . . ▶					
c Subtract line 1b from line 1a. If zero or less, enter -0- ▶					
<b>Form or schedule and line number to be reported on (see instructions):</b>					
1a Net loss plus prior year unallowed loss from form or schedule . ▶					
b Net income from form or schedule . . . . . ▶					
c Subtract line 1b from line 1a. If zero or less, enter -0- ▶					
<b>Total</b>			1.00		

# Tax History Report

▶ Keep for your records

**2020**

Name(s) Shown on Return

YOGENDRAKUMAR B & NIHARIKABEN PATEL

Five Year Tax History:					
	2016	2017	2018	2019	2020
Filing status . . . . .					MFJ
Total income . . . . .					142,164.
Adjustments to income					
Adjusted gross income					142,164.
Tax expense . . . . .					6,011.
Interest expense . . .					16,823.
Contributions . . . . .					
Misc. deductions . . .					
Other itemized ded'ns					
Total itemized/ standard deduction . .					24,800.
Exemption amount . .					0.
QBI deduction . . . . .					
Taxable income . . . . .					117,364.
Tax . . . . .					17,400.
Alternative min tax . .					
Total credits . . . . .					500.
Other taxes . . . . .					
Payments . . . . .					16,287.
Form 2210 penalty . .					
Amount owed . . . . .					613.
Applied to next year's estimated tax . .					
Refund . . . . .					
Effective tax rate % . .					11.89
**Tax bracket % . . . .					22.0

\*\*Tax bracket % is based on Taxable income.

IRS e-file Authentication Statement

2020

Keep for your records

Table with 2 columns: Name(s) Shown on Return (YOGENDRAKUMAR B & NIHARIKABEN PATEL) and Social Security Number (153-91-3441)

A - Practitioner PIN Authorization

Note - PIN information is entered in Part VI of the Federal Information Worksheet. This worksheet only serves as a record of the PIN information transmitted in the electronic return.

QuickZoom to the Federal Information Worksheet to enter PIN information

Table with 2 columns: Description (Taxpayer(s) entered PIN(s), ERO entered Primary Taxpayer's PIN, ERO entered Secondary Taxpayer's PIN, ERO entered PIN(s) on behalf of taxpayer(s)) and checkboxes (all checked)

B - Signature of Electronic Return Originator

ERO Declaration:

I declare that the information contained in this electronic tax return is the information furnished to me by the taxpayer. If the taxpayer furnished me a completed tax return, I declare that the information contained in this electronic tax return is identical to that contained in the return provided by the taxpayer.

I am signing this Tax Return by entering my PIN below.

ERO's PIN (EFIN followed by any 5 numbers) EFIN 587278 Self-Select PIN 61989

C - Signature of Taxpayer/Spouse

Perjury Statement:

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

Consent to Disclosure:

I consent to allow my Intermediate Service Provider, transmitter, or Electronic Return Originator (ERO) to send my return to IRS and to receive the following information from IRS: (1) acknowledgment of receipt or reason for rejection of transmission; (2) refund offset; (3) reason for any delay in processing or refund; and, (4) date of any refund.

I am signing this Tax Return and Electronic Funds Withdrawal Consent, if applicable, with my Self-Select PIN below.

QuickZoom to the Federal Information Worksheet to enter PIN numbers. Taxpayer's PIN (5 numbers) 13441 Spouse's PIN (5 numbers) 74275 Date 02/08/2021

D - Form 1310 Signature and Verification

Completion of this section indicates that I am requesting a refund of taxes overpaid by or on behalf of the decedent. Under penalties of perjury, I declare that I have examined this Form 1310 claim, and to the best of my knowledge and belief, it is true, correct, and complete.

Signature of person claiming refund (35 character limit) Date

Part I – Personal Information

**Taxpayer:**  
 Last name . . . . . PATEL  
 First name . . . . . YOGENDRAKUMAR  
 Middle initial . . . . . B Suffix . . . . .  
 Social security no. . . . . T53-91-3441  
 Occupation . . . . . MECH ENGINEER  
 Date of birth . . . . . 06/07/1981 (mm/dd/yyyy)  
 Age as of 1-1-2021 . . . . . 39  
 Date of death . . . . .  
 Legally blind . . . . .  
 E-mail address . . . . . YOGEN8@HOTMAIL.COM  
 Work phone . . . . . (313) 801-6021 Ext  
 Cell phone . . . . . (313) 801-6021  
 Home phone . . . . . (313) 801-6021  
 Fax number . . . . .

**Spouse:**  
 Last name (if different) . PATEL  
 First name . . . . . NIHARIKABEN  
 Middle initial . . . . . Suffix . . . . .  
 Social security no. . . . . 339-47-4275  
 Occupation . . . . . REGISTERED NURSE  
 Date of birth . . . . . 05/31/1981 (mm/dd/yyyy)  
 Age as of 1-1-2021 . . . . . 39  
 Date of death . . . . .  
 Legally blind . . . . .  
 E-mail address . . . . . YOGEN8@HOTMAIL.COM  
 Work phone . . . . . (313) 801-6021 Ext  
 Cell phone . . . . .  
**Note:** Work phone is transmitted for electronic funds withdrawal.

Best contact phone number . . . . . Taxpayer work phone (313) 801-6021  
 Print phone number on Form 1040 . . .  Home  Taxpayer work  Spouse work  
 Print Form 1040-SR instead of Form 1040 . . . . .  Yes  No

**US Address:**  
 Address . . . . . 45552 ELMWOOD CIR Apt no. . . . .  
 City . . . . . CANTON State . . . . . MI ZIP code . . . . . 48188  
**Foreign Address:** Check this box to use foreign address . .   
 Address . . . . . Apt no. . . . .  
 City . . . . .  
 Foreign code . . . . . Foreign country . . . . .  
 Foreign province/country . . . . . Foreign postal code . . . . .  
 Foreign phone . . . . .  
 APO/FPO/DPO address . .  APO  FPO  DPO

Part II – Federal Filing Status

1 Single  
 2 Married filing jointly  
 3 Married filing separately  
 Taxpayer did **not** live with spouse at any time during year  
 Taxpayer eligible to claim spouse's exemption (state use), blind, or over age 65 (see Help)  
 4 Head of household  
 If qualifying person is child but not dependent:  
 Child's First name MI Last Name Suff  
 Child's social security number . . . . .  
 5 Qualifying widow(er)  
 Year spouse died  2018  2019  
 Enter the qualifying person's name:  
 Child's First name MI Last Name Suff  
 Child's social security number . . . . .

Part III – Dependent/Earned Income Credit/Child and Dependent Care Credit Information

First name Last name	MI Suff	Social security number *Relationship	Date of birth (mm/dd/yyyy)  Date of death (mm/dd/yyyy)**	A G E  E I C	Dependent Identity Protection PIN (see tax help)		Qualified child/dep care exps incurred and paid 2020  Code	Not qual credit other dep  Not qual for child tax credit Or non U.S.***
					Lived with taxpyr in U.S.	Educ Tuition and Fees		
DARSH PATEL		954-98-9527 Son	10/21/2010	10			L	X

\* **Caution:** If claiming child other than taxpayer's see **Relationship** in Help  
 \*\* The health care shared responsibility payment calculation does not include individuals after date of death  
 \*\*\* **Caution:** If this person is NOT a U.S. citizen, U.S. national, or a U.S. resident check this box

# Identity Verification Worksheet

2020

▶ See tax help for more information on identity verification

Name(s) Shown on Return YOGENDRAKUMAR B & NIHARIKABEN PATEL	Social Security Number 153-91-3441
--	---------------------------------------

### Driver's License or State Id Information

Required for electronic filing, either complete the driver's license or state id detail information below or select the appropriate box for taxpayer and spouse to indicate why driver's license or state id information is not present.

**Note:** Providing identification numbers helps the IRS and states verify taxpayer identity which can prevent unnecessary delays in tax return processing.

**All identity verification information should be entered here and will automatically flow to the state return.**

### Taxpayer/Spouse does not have a driver's license or state id

<input checked="" type="checkbox"/>
<input checked="" type="checkbox"/>

Taxpayer  
Spouse

**Note:** Alabama does not allow this option

### Taxpayer/Spouse did not provide driver's license or state id information

<input type="checkbox"/>
<input type="checkbox"/>

Taxpayer  
Spouse

**Note:** Alabama, New York and Ohio do not allow this option

Check to confirm transferred driver's license or state id information (which appears in green) is correct . . . . .

**Note:** Transfer not available for returns with Alabama, Iowa, or New York state taxes. See tax help for more information.

### Driver's License Detail

#### Taxpayer:

Issuing state . . . . . \_\_\_\_\_  
License number . . . . . \_\_\_\_\_  
Issue date . . . . . \_\_\_\_\_  
Expiration date . . . . . \_\_\_\_\_  
Does not expire . . . . .   
NY Document number (first 3 chars)\* . . . . . \_\_\_\_\_

#### Spouse:

Issuing state . . . . . \_\_\_\_\_  
License number . . . . . \_\_\_\_\_  
Issue date . . . . . \_\_\_\_\_  
Expiration date . . . . . \_\_\_\_\_  
Does not expire . . . . .   
NY Document number (first 3 chars)\* . . . . . \_\_\_\_\_

### State Identification Card Detail

#### Taxpayer:

Issuing state . . . . . \_\_\_\_\_  
Identification number . . . . . \_\_\_\_\_  
Issue date . . . . . \_\_\_\_\_  
Expiration date . . . . . \_\_\_\_\_  
Does not expire . . . . .   
NY Document number (first 3 chars)\* . . . . . \_\_\_\_\_

#### Spouse:

Issuing state . . . . . \_\_\_\_\_  
Identification number . . . . . \_\_\_\_\_  
Issue date . . . . . \_\_\_\_\_  
Expiration date . . . . . \_\_\_\_\_  
Does not expire . . . . .   
NY Document number (first 3 chars)\* . . . . . \_\_\_\_\_

\* Enter the first 3 characters of the NY document number, which is the 8 or 10 number/letter combination found at the bottom of the NY license (or NY state ID) or on the back if it was issued after January 28, 2014.

### Additional Verification Information

Use these fields to record the client status and method used to verify the taxpayer and spouse identity.

**Identity Verification Method** (select one):

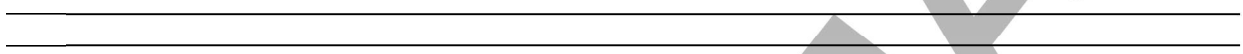
- In person
- Remote via email, phone, or fax
- Both in person and remote
- Identity not verified

**Documents Used to Verify Primary Taxpayer Identity:**

- Driver's license (complete detail above)
- State issued identification card (complete detail above)
- Passport
- Account statement from financial institution
- Utility billing statement
- Credit card billing statement

**Documents Used to Verify Spouse Identity** (If you file joint return):

- Driver's license (complete detail above)
- State issued identification card (complete detail above)



DO NOT MAIL



Electronic Filing Information Worksheet

2020

Keep for your records

Name(s) Shown on Return

YOGENDRAKUMAR B & NIHARIKABEN PATEL

Social Security Number

153-91-3441

Payment by Check (Form 1040-V) – Federal Balance Due

Date Form 1040-V was given to client . . . . .

Electronic Return Originator Information

The ERO Information below will automatically calculate based on the preparer code entered on the Federal Information Worksheet.

Calculates to the EFIN for the ERO that is responsible for filing this return based on the preparer code. For returns that are marked as a "Non-Paid Preparer" (XNP) or "Self-Prepared" (XSP) can be changed but is required. . . . . 587278
For returns that are marked as a "Non-Paid Preparer" (XNP) or "Self-Prepared" (XSP) enter a PIN for the ERO that is responsible for filing return . . . . .

ERO Name: GLOBAL TAXES LLC; ERO Electronic Filers Identification Number (EFIN): 587278; ERO Address: 2530 Pebble Creek Ln; City: Cumming, State: GA, ZIP Code: 30041; ERO Employer Identification Number: 30-1017196; ERO Social Security Number or PTIN

Paid Preparer Information

Firm Name: GLOBAL TAXES LLC; Social Security Number or PTIN: P02082703; Name: SYAM PRIYA RAM SAGAR GUPTA TALLAM; Employer Identification Number: 30-1017196; Address: 2530 Pebble Creek Ln; City: Cumming, State: GA, ZIP Code: 30041; Phone Number: (678) 965-9522; Fax Number; E-mail Address: SYAM@GTAXFILE.COM

Non Paid Preparer Information

If the return was prepared or reviewed through an IRS tax assistance program, self-prepared by the taxpayer, or was prepared by another person who was not paid to prepare the return, check one of the following boxes that applies to this return.

IRS-reviewed . . . . .
IRS-prepared . . . . .
Prepared by taxpayer or other non-paid preparer . . . . .

Amended Returns

- Check this box to file another federal amended return electronically
File another Amended Form 114 Report of Foreign Bank and Financial Accounts (FBAR) electronically
Check this box to file another state and/or city amended return electronically

\* Select the state and/or city amended return(s) to file electronically.

Table with 2 columns: State/City \*, Georgia, Michigan, New York, Vermont, Wisconsin

**Miscellaneous Electronic Filing Items**

If the return was rejected for dependent name and SSN mismatch (business rule R0000-504-01) or Schedule EIC qualifying child name and SSN mismatch (business rule SEIC-F1040-501-01), check this box to retransmit this return as an imperfect return. . . . .

Enter an 'in care of addressee' if applicable . . . . .

Name of personal representative for deceased returns . . .

If married filing joint and one spouse is deceased, is the surviving spouse also the personal representative? . . . . .  Yes  No

Check this box if your client is in the U.S. Armed Forces with a stateside address . . . . .

Select the appropriate combat zone from the picklist if the taxpayer (or spouse) last served in an area designated as a combat zone or qualified hazardous duty area. . . . .

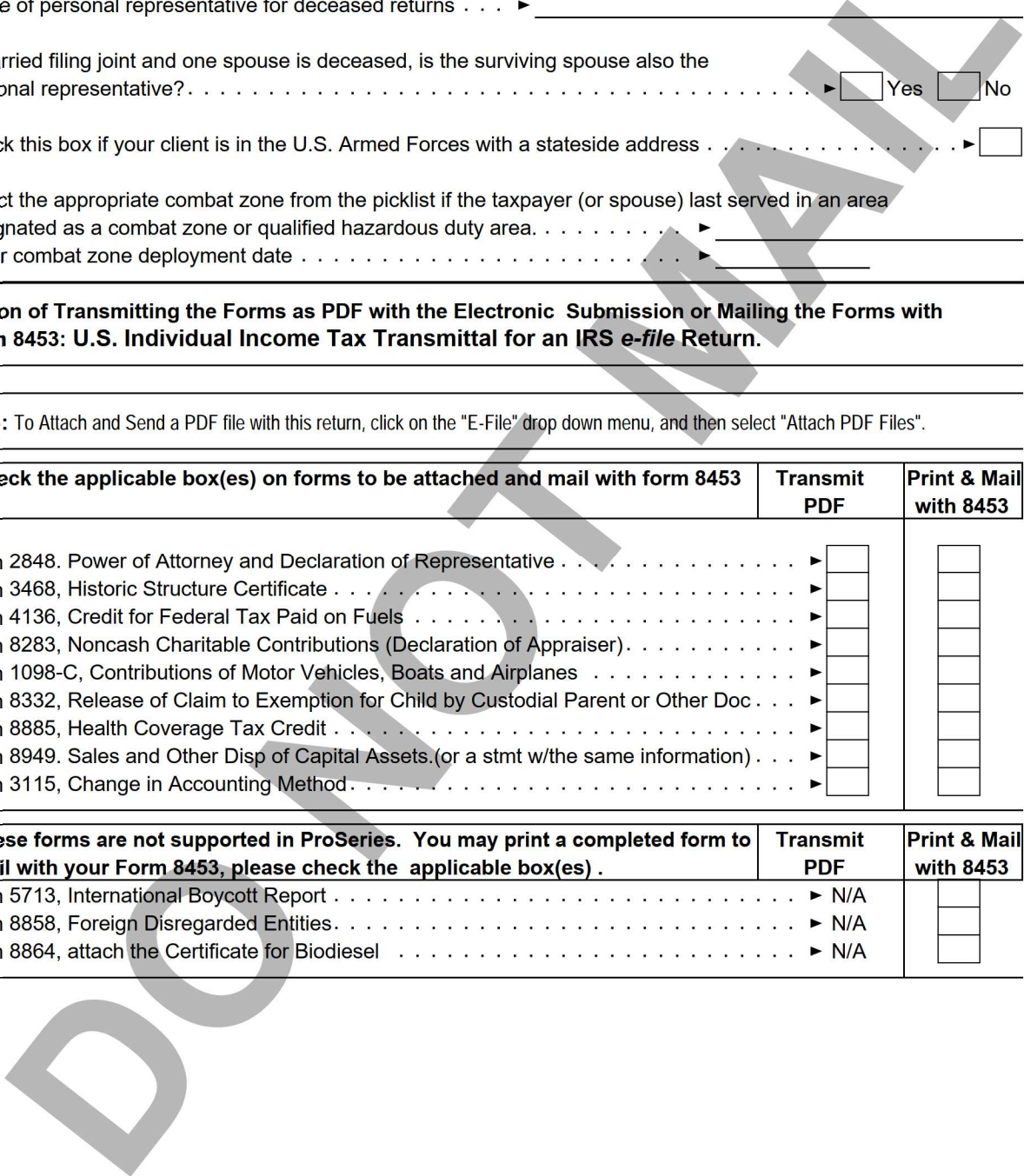
Other combat zone deployment date . . . . .

**Option of Transmitting the Forms as PDF with the Electronic Submission or Mailing the Forms with Form 8453: U.S. Individual Income Tax Transmittal for an IRS e-file Return.**

**Note:** To Attach and Send a PDF file with this return, click on the "E-File" drop down menu, and then select "Attach PDF Files".

Check the applicable box(es) on forms to be attached and mail with form 8453	Transmit PDF	Print & Mail with 8453
Form 2848, Power of Attorney and Declaration of Representative . . . . .	<input type="checkbox"/>	<input type="checkbox"/>
Form 3468, Historic Structure Certificate . . . . .	<input type="checkbox"/>	<input type="checkbox"/>
Form 4136, Credit for Federal Tax Paid on Fuels . . . . .	<input type="checkbox"/>	<input type="checkbox"/>
Form 8283, Noncash Charitable Contributions (Declaration of Appraiser). . . . .	<input type="checkbox"/>	<input type="checkbox"/>
Form 1098-C, Contributions of Motor Vehicles, Boats and Airplanes . . . . .	<input type="checkbox"/>	<input type="checkbox"/>
Form 8332, Release of Claim to Exemption for Child by Custodial Parent or Other Doc. . . . .	<input type="checkbox"/>	<input type="checkbox"/>
Form 8885, Health Coverage Tax Credit . . . . .	<input type="checkbox"/>	<input type="checkbox"/>
Form 8949, Sales and Other Disp of Capital Assets.(or a stmt w/the same information) . . . . .	<input type="checkbox"/>	<input type="checkbox"/>
Form 3115, Change in Accounting Method. . . . .	<input type="checkbox"/>	<input type="checkbox"/>

These forms are not supported in ProSeries. You may print a completed form to mail with your Form 8453, please check the applicable box(es) .	Transmit PDF	Print & Mail with 8453
Form 5713, International Boycott Report . . . . .	N/A	<input type="checkbox"/>
Form 8858, Foreign Disregarded Entities. . . . .	N/A	<input type="checkbox"/>
Form 8864, attach the Certificate for Biodiesel . . . . .	N/A	<input type="checkbox"/>



► Keep for your records

Name(s) Shown on Return YOGENDRAKUMAR B & NIHARIKABEN PATEL	Social Security Number 153-91-3441
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Form W-2 Employer	SP	Wages	Federal Tax	State Wages	State Tax
CORPORATE EMPLOYMENT RESOURCES INC		14,742.	2,559.	14,742.	627.
FORD MOTOR COMPANY		100,741.	11,752.	100,741.	4,282.
GCH & AFFILIATES	X	28,675.	1,728.	28,675.	1,102.
<b>Totals</b>		144,158.	16,039.	144,158.	6,011.

Form W-2 Summary

Box No.	Description	Taxpayer	Spouse	Total
1	Total wages, tips and compensation:			
	Non-statutory & statutory wages not on Sch C . . .	115,483.	28,675.	144,158.
	Statutory wages reported on Schedule C . . . . .			
	Foreign wages included in total wages. . . . .			
	Unreported tips. . . . .	0.	0.	0.
2	Total federal tax withheld . . . . .	14,311.	1,728.	16,039.
3 & 7	Total social security wages/tips . . . . .	120,297.	29,621.	149,918.
4	Total social security tax withheld . . . . .	7,458.	1,837.	9,295.
5	Total Medicare wages and tips . . . . .	120,297.	29,621.	149,918.
6	Total Medicare tax withheld . . . . .	1,745.	430.	2,175.
8	Total allocated tips . . . . .			
9	Not used . . . . .			
10 a	Total dependent care benefits . . . . .			
b	Offsite dependent care benefits			
c	Onsite dependent care benefits			
11	Total distributions from nonqualified plans . . .			
12 a	Total from Box 12 . . . . .	21,707.	948.	22,655.
b	Elective deferrals to qualified plans . . . . .	4,814.	947.	5,761.
c	Roth contrib. to 401(k), 403(b), 457(b) plans . .			
d	Deferrals to government 457 plans . . . . .			
e	Deferrals to non-government 457 plans . . . . .			
f	Deferrals 409A nonqual deferred comp plan . .			
g	Income 409A nonqual deferred comp plan . . .			
h	Uncollected Medicare tax . . . . .			
i	Uncollected social security and RRTA tier 1 . .			
j	Uncollected RRTA tier 2 . . . . .			
k	Income from nonstatutory stock options . . . .			
l	Non-taxable combat pay . . . . .			
m	QSEHRA benefits . . . . .			
n	Total other items from box 12 . . . . .	16,893.	1.	16,894.
14 a	Total deductible mandatory state tax . . . . .			
b	Total deductible charitable contributions . . . .			
c	Total state deductible employee expenses . . .			
d	Total RR Compensation . . . . .			
e	Total RR Tier 1 tax . . . . .			
f	Total RR Tier 2 tax . . . . .			
g	Total RR Medicare tax . . . . .			
h	Total RR Additional Medicare tax . . . . .			
i	Total RRTA tips. . . . .			
j	Total other items from box 14 . . . . .			
k	Total sick leave subject to \$511 limit			
l	Total sick leave subject to \$200 limit			
m	Total emergency family leave wages			
16	Total state wages and tips . . . . .	115,483.	28,675.	144,158.
17	Total state tax withheld . . . . .	4,909.	1,102.	6,011.
19	Total local tax withheld . . . . .			

Name as shown on return
YOGENDRAKUMAR B PATEL

Social Security Number
153-91-3441

Employer EIN . . . . . 76-0696504
Employer Name . . . . . CORPORATE EMPLOYMENT RESOURCES INC
Name (continued) . . . . .
Street Address or P. O. Box 3475 LENOX RD NE SUITE 450
City ATLANTA State GA ZIP 30326
Foreign Province/County . . . . .
Foreign Postal Code . . . . .
Foreign Country . . . . .

Spouse's W-2
Automatically calculate lines 3 through 6 and line 16.
Caution: Box 12 entries for deferred compensation will change lines 3 through 6 automatically.

1 Wages, tips, other comp . . . 14,742.
2 Federal income tax withheld . . . 2,559.
3 Social security wages . . . 14,742.
4 Social sec tax withheld . . . 914.
5 Medicare wages and tips . . . 14,742.
6 Medicare tax withheld . . . 214.
7 Social security tips . . . . .
8 Allocated tips . . . . .

13 b Retirement plan
Foreign source income eligible for exclusion on Form 2555
Active duty military pay

Table with 2 columns: Box 12 Code, Box 12 Amount. Includes codes DD, DD, DD, DD, DD and corresponding amounts. Includes instructions for Box 12 code is: A, M, P, R, W, G.

Table with 4 columns: State, Box 15 Employer's state I.D. no., Box 16 State wages, tips, etc., Box 17 State income tax. Values: MI, 76-0696504, 14,742., 627.

I confirm that the state withholding identification number(s) are accurate . . . . .

Table with 4 columns: Box 20 Locality name, Box 18 Local wages, tips, etc., Box 19 Local income tax, Associated State.

9 Dependent care benefits (Check if employer furnished care at work) . . .
10 Dependent care benefits — Amount forfeited from flexible spending account . .
11 Distributions from Section 457 and other nonqualified plans (See help, if EIC, Child Care, Child Tax Credit, or IRAs.) . . . . .

Table with 3 columns: Box 14 Description or Code on Actual Form W-2, Amount, ProSeries Identification of Description or Code.

Keep for your records

YOGENDRAKUMAR B PATEL

153-91-3441 Page 2

Employer Name . . . . . CORPORATE EMPLOYMENT RESOURCES INC

Part I - Statutory employees

A [ ] Box 13a. Statutory employee
B [ ] Deducting expenses in connection with this income
C [ ] If deducting expenses, double-click to link to Schedule C . . . . . C

Part II - Clergy, church employees, members of recognized religious sects

Clergy only:

D [ ] Enter your designated housing or parsonage allowance . . . . . D
E [ ] Enter the smallest of (a) your designated housing or parsonage allowance, (b) amount spent on qualifying housing expenses, or (c) fair rental value . . . . . E
F [ ] If no FICA was withheld, check the applicable box below
1 [ ] Pay self-employment tax on housing or parsonage allowance only
2 [ ] Pay self-employment tax on W-2 income only
3 [ ] Pay self-employment tax on W-2 income and housing allowance
4 [ ] Exempt from SE tax and have an approved exemption Form 4361

Non-Clergy:

G [ ] If no FICA was withheld, check the applicable box below
1 [ ] Pay self-employment tax on this W-2 income
2 [ ] Exempt from self-employment tax and have an approved Form 4029

Part III - Unreported Tip Income

H1 [ ] Tips \$20 or more in a month which were not reported to employer . . . . . H1
H2 [ ] Tips less than \$20 in a month which were not required to be reported . . . . . H2
H3 [ ] Value of non-cash tips, such as tickets or passes, not reported to employer . . . . . H3
H4 [ ] Actual amount of allocated tips if different than the amount in box 8 . . . . . H4
H5 [ ] Tips paid out through a tip-sharing arrangement . . . . . H5
6 [ ] Employer is a federal, state, or local government and tips are only subject to Medicare tax

Part IV - Substitute Form W-2

a [ ] If substitute Form W-2 needed, double-click to link this W-2 to a Form 4852 . . . . .
b [ ] Enter Form 4852, Line 9 information. "How did you determine amounts on line 7 of Form 4852?"
c [ ] Form 4852, Line 10 information. "Explain your efforts to obtain Form W-2?"
d [ ] QuickZoom to completed Form 4852 for reference . . . . .

Part V - Inmate in a Penal Institution

J a [ ] Pay from work performed while an inmate in a penal institution . . . . .

Part VI - Additional Information for Electronic Filing and Certain States (See Help)

13 c [ ] Third-party sick pay
[ ] Non-standard W-2 (handwritten, typewritten, or altered in any way)
[ ] Corrected W-2
[ ] Income from Paid Family Leave
Control number (optional) . . . . .

Employee information: Correct to match employee information on W-2

Employee's SSN . . . . . 153-91-3441
First name YOGENDRAKUMAR M.I. Last name B PATEL Suff.
Address 45552 ELMWOOD CIR City CANTON St MI ZIP code 48188
Foreign Province/County Foreign Postal Code
Foreign Country

Name as shown on return YOGENDRAKUMAR B PATEL	Social Security Number 153-91-3441
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Employer EIN . . . . . 38-0549190  
 Employer Name . . . . . FORD MOTOR COMPANY  
 Name (continued) . . . . .  
 Street Address or P. O. Box ONE AMERICAN ROAD  
 City DEARBORN State MI ZIP 48126  
 Foreign Province/County . . . . .  
 Foreign Postal Code . . . . .  
 Foreign Country . . . . .

Spouse's W-2  Do not transfer this W-2 to next year  
 Automatically calculate lines 3 through 6 and line 16.  
**Caution:** Box 12 entries for deferred compensation will change lines 3 through 6 automatically.

1 Wages, tips, other comp . . . . . 100,741.	2 Federal income tax withheld . . . . . 11,752.
3 Social security wages . . . . . 105,555.	4 Social sec tax withheld . . . . . 6,544.
5 Medicare wages and tips . . . . . 105,555.	6 Medicare tax withheld . . . . . 1,531.
7 Social security tips . . . . .	8 Allocated tips . . . . .

13 b  Retirement plan  
 Foreign source income eligible for exclusion on Form 2555  
 Active duty military pay

Box 12 Code	Box 12 Amount	If Box 12 code is:
C	119.	A: Enter amount attributable to RRTA Tier 2 tax . . . . .
D	4,814.	M: Enter amount attributable to RRTA Tier 2 tax . . . . .
W	3,000.	P: Double-click to link to Form 3903, line 4 . . . . .
DD	12,679.	R: Enter MSA contribution for Taxpayer . . . . .
		Spouse . . . . .
		W: Enter HSA contribution for Taxpayer . . . . . 3,000.
		Spouse . . . . .
		G: <input type="checkbox"/> Employer is not a state or local government

State	Box 15 Employer's state I.D. no.	Box 16 State wages, tips, etc.	Box 17 State income tax
MI	ME-2700439	100,741.	4,282.

I confirm that the state withholding identification number(s) are accurate . . . . .

Box 20 Locality name	Box 18 Local wages, tips, etc.	Box 19 Local income tax	Associated State

9 Dependent care benefits (Check if employer furnished care at work) . . . . . <input type="checkbox"/>	9	
10 Dependent care benefits — Amount forfeited from flexible spending account . . . . .	10	
11 Distributions from Section 457 and other nonqualified plans (See help, if EIC, Child Care, Child Tax Credit, or IRAs.) . . . . .	11	

Box 14 Description or Code on Actual Form W-2	Amount	ProSeries Identification of Description or Code (Identify this item by selecting the identification from the drop down list. If not on the list, select Other).

Keep for your records

YOGENDRAKUMAR B PATEL	153-91-3441	Page 2
Employer Name . . . . FORD MOTOR COMPANY		

Part I – Statutory employees

A <input type="checkbox"/> Box 13a. Statutory employee	C	
B <input type="checkbox"/> Deducting expenses in connection with this income		
C <input type="checkbox"/> If deducting expenses, double-click to link to Schedule C . . . . .		

Part II – Clergy, church employees, members of recognized religious sects

Clergy only:

D <input type="checkbox"/> Enter your designated housing or parsonage allowance . . . . .	D	
E <input type="checkbox"/> Enter the smallest of (a) your designated housing or parsonage allowance, (b) amount spent on qualifying housing expenses, or (c) fair rental value . . . . .		E
F <input type="checkbox"/> If no FICA was withheld, check the applicable box below		
1 <input type="checkbox"/> Pay self-employment tax on housing or parsonage allowance only		
2 <input type="checkbox"/> Pay self-employment tax on W-2 income only		
3 <input type="checkbox"/> Pay self-employment tax on W-2 income and housing allowance		
4 <input type="checkbox"/> Exempt from SE tax and have an approved exemption Form 4361		

Non-Clergy:

G <input type="checkbox"/> If no FICA was withheld, check the applicable box below		
1 <input type="checkbox"/> Pay self-employment tax on this W-2 income		
2 <input type="checkbox"/> Exempt from self-employment tax and have an approved Form 4029		

Part III – Unreported Tip Income

H 1 <input type="checkbox"/> Tips \$20 or more in a month which were not reported to employer . . . . .	H1	
2 <input type="checkbox"/> Tips less than \$20 in a month which were not required to be reported . . . . .	H2	
3 <input type="checkbox"/> Value of non-cash tips, such as tickets or passes, not reported to employer . . . . .	H3	
4 <input type="checkbox"/> Actual amount of allocated tips if different than the amount in box 8 . . . . .	H4	
5 <input type="checkbox"/> Tips paid out through a tip-sharing arrangement . . . . .	H5	
6 <input type="checkbox"/> Employer is a federal, state, or local government and tips are only subject to Medicare tax		

Part IV – Substitute Form W-2

a  If substitute Form W-2 needed, double-click to link this W-2 to a Form 4852 . . . . . ▶

b Enter Form 4852, Line 9 information. "How did you determine amounts on line 7 of Form 4852?"

\_\_\_\_\_

\_\_\_\_\_

c Form 4852, Line 10 information. "Explain your efforts to obtain Form W-2?"

\_\_\_\_\_

\_\_\_\_\_

d QuickZoom to completed Form 4852 for reference . . . . . ▶ \_\_\_\_\_

Part V – Inmate in a Penal Institution

J a  Pay from work performed while an inmate in a penal institution . . . . .

Part VI – Additional Information for Electronic Filing and Certain States (See Help)

13 c  Third-party sick pay

Non-standard W-2 (handwritten, typewritten, or altered in any way)

Corrected W-2

Income from Paid Family Leave

Control number (optional) . . . . . \_\_\_\_\_

Employee information: Correct to match employee information on W-2

Employee's SSN. . . . . 153-91-3441

First name YOGENDRAKUMAR M.I. Last name B PATEL Suff.

Address 45552 ELMWOOD CIR City CANTON St MI ZIP code 48188

Foreign Province/County Foreign Postal Code

Foreign Country

Keep for your records

Name as shown on return
NIHARIKABEN PATEL

Social Security Number
339-47-4275

Employer EIN . . . . . 46-4719451
Employer Name . . . . . GCH & AFFILIATES
Name (continued) . . . . . GARDEN CITY, LLC
Street Address or P. O. Box . . . . . 6245 INKSTER ROAD
City . GARDEN CITY State MI ZIP .48135
Foreign Province/County . . . . .
Foreign Postal Code . . . . .
Foreign Country . . . . .

[X] Spouse's W-2
[X] Automatically calculate lines 3 through 6 and line 16.
Do not transfer this W-2 to next year
Caution: Box 12 entries for deferred compensation will change lines 3 through 6 automatically.

1 Wages, tips, other comp . . . . . 28,675.
2 Federal income tax withheld . . . . . 1,728.
3 Social security wages . . . . . 29,621.
4 Social sec tax withheld . . . . . 1,837.
5 Medicare wages and tips . . . . . 29,621.
6 Medicare tax withheld . . . . . 430.
7 Social security tips . . . . .
8 Allocated tips . . . . .

13 b Retirement plan
Foreign source income eligible for exclusion on Form 2555
Active duty military pay

Table with 2 columns: Box 12 Code, Box 12 Amount. Includes codes C, D and amounts 1, 947. Includes instructions for Box 12 code is: A, M, P, R, W, G.

Table with 4 columns: State, Box 15 Employer's state I.D. no., Box 16 State wages, tips, etc., Box 17 State income tax. Values: MI, 464719451, 28,675., 1,102.

I confirm that the state withholding identification number(s) are accurate . . . . .

Table with 4 columns: Box 20 Locality name, Box 18 Local wages, tips, etc., Box 19 Local income tax, Associated State.

9 Dependent care benefits (Check if employer furnished care at work) . . . . .
10 Dependent care benefits — Amount forfeited from flexible spending account . . . . .
11 Distributions from Section 457 and other nonqualified plans (See help, if EIC, Child Care, Child Tax Credit, or IRAs.) . . . . .

Table with 3 columns: Box 14 Description or Code on Actual Form W-2, Amount, ProSeries Identification of Description or Code.



Keep for your records

NIHARIKABEN PATEL

339-47-4275 Page 2

Employer Name . . . . GCH & AFFILIATES

Part I - Statutory employees

A [ ] Box 13a. Statutory employee
B [ ] Deducting expenses in connection with this income
C [ ] If deducting expenses, double-click to link to Schedule C . . . . . C

Part II - Clergy, church employees, members of recognized religious sects

Clergy only:

D [ ] Enter your designated housing or parsonage allowance . . . . . D
E [ ] Enter the smallest of (a) your designated housing or parsonage allowance, (b) amount spent on qualifying housing expenses, or (c) fair rental value . . . . . E
F [ ] If no FICA was withheld, check the applicable box below
1 [ ] Pay self-employment tax on housing or parsonage allowance only
2 [ ] Pay self-employment tax on W-2 income only
3 [ ] Pay self-employment tax on W-2 income and housing allowance
4 [ ] Exempt from SE tax and have an approved exemption Form 4361

Non-Clergy:

G [ ] If no FICA was withheld, check the applicable box below
1 [ ] Pay self-employment tax on this W-2 income
2 [ ] Exempt from self-employment tax and have an approved Form 4029

Part III - Unreported Tip Income

H 1 [ ] Tips \$20 or more in a month which were not reported to employer . . . . . H1
2 [ ] Tips less than \$20 in a month which were not required to be reported . . . . . H2
3 [ ] Value of non-cash tips, such as tickets or passes, not reported to employer . . . . . H3
4 [ ] Actual amount of allocated tips if different than the amount in box 8 . . . . . H4
5 [ ] Tips paid out through a tip-sharing arrangement . . . . . H5
6 [ ] Employer is a federal, state, or local government and tips are only subject to Medicare tax

Part IV - Substitute Form W-2

a [ ] If substitute Form W-2 needed, double-click to link this W-2 to a Form 4852 . . . . .
b [ ] Enter Form 4852, Line 9 information. "How did you determine amounts on line 7 of Form 4852?"
c [ ] Form 4852, Line 10 information. "Explain your efforts to obtain Form W-2?"
d [ ] QuickZoom to completed Form 4852 for reference . . . . .

Part V - Inmate in a Penal Institution

J a [ ] Pay from work performed while an inmate in a penal institution . . . . .

Part VI - Additional Information for Electronic Filing and Certain States (See Help)

13 c [ ] Third-party sick pay
[ ] Non-standard W-2 (handwritten, typewritten, or altered in any way)
[ ] Corrected W-2
[ ] Income from Paid Family Leave
Control number (optional) . . . . .

Employee information: Correct to match employee information on W-2

Employee's SSN . . . . . 339-47-4275
First name NIHARIKABEN M.I. Last name PATEL Suff.
Address 45552 ELMWOOD CIR City CANTON St MI ZIP code 48188
Foreign Province/County Foreign Postal Code
Foreign Country

# Interest and Dividends Summary

**2020**

▶ Keep for your records

Name(s) Shown on Return  
 YOGENDRAKUMAR B & NIHARIKABEN PATEL

Social Security Number  
 153-91-3441

Interest Summary	Total Interest	Tax-Exempt	U.S. Government	Priv Actvy Bond
1 Seller-financed mortgage . . . . .				
2 From Schedule B, Part I. . . . .	618.			
3 From Schedule B, Part II . . . . .				
4 From K-1 Worksheets . . . . .				
5 Exempt-int.divs (net of adj.) . . . . .				
6 From Forms 6252 . . . . .				
7 From Forms 8814 . . . . .				
8 <b>Subtotal</b> . . . . .	618.			
<b>Less Adjustments:</b>				
9 U.S. savings bond interest previously reported . . . . .				
10 Nominee distribution . . . . .				
11 OID adjustment . . . . .				
12 ABP adjustment . . . . .				
13 Accrued interest . . . . .				
14 Other adjustment . . . . .				
15 Series EE & I bond exclusion . . . . .				
16 <b>Total Adjustments</b> . . . . .				
17 Total to Schedule B, line 2 ▶	618.			
18 Total to Form 1040, line 2a ▶				
19 Total U.S. govt. interest . . . ▶				
20 Total to Form 6251, line 2g ▶				

Dividends Summary	Ordinary	Qualified	Capital Gains	Nontaxable
1 From Schedule B . . . . .				
2 From K-1 Worksheets . . . . .				
<b>Subtotal</b> . . . . .				
<b>Less Adjustments:</b>				
4 Nominee distribution . . . . .				
5 Other adjustment . . . . .				
6 <b>Total Adjustments</b> . . . . .				
7 Total to Schedule B, line 6 ▶				
8 Total qualified dividends. . . ▶				
9 Total capital gains . . . . . ▶				
10 Total nontaxable dividends . ▶				

Capital Gains Summary	28% rate	Sec. 1250	Sec. 1202 50%	Sec. 1202 60%
1 From Schedule B . . . . .				
<b>Less Adjustments:</b>				
2 Nominee distribution . . . . .				
3 Other adjustment . . . . .				
4 <b>Total Adjustments</b> . . . . .				
5 Total to Schedule D . . . . . ▶				

Capital Gains Summary	Sec. 1202 75%	Sec. 1202 100%
1 From Schedule B . . . . .		
<b>Less Adjustments:</b>		
2 Nominee distribution . . . . .		
3 Other adjustment . . . . .		
4 <b>Total Adjustments</b> . . . . .		
5 Total to Schedule D . . . . . ▶		

**Form 1099-SA Worksheet**  
**Distributions from an HSA, Archer MSA,**  
**or Medicare Advantage MSA**

Name(s) Shown on Return YOGENDRAKUMAR B & NIHARIKABEN PATEL	Social Security Number 153-91-3441
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- QuickZoom** to another Form 1099-SA Worksheet . . . . . ▶ \_\_\_\_\_
- QuickZoom** to Form 8853, p1 . . . . . ▶ \_\_\_\_\_
- QuickZoom** to Form 8889T . . . . . ▶ \_\_\_\_\_
- QuickZoom** to Form 8889S . . . . . ▶ \_\_\_\_\_
- Worksheet Description** . . . . . HEALTHEQUITY CORPORATE

Box	Description	Payer 1	Payer 2	Payer 3	Payer 4
	Check if this is Spouse's 1099-SA . . .	<input checked="" type="checkbox"/>			
	Payer's name . . . . .	HEALTHEQUITY CORPORATE			
	Payer's name continued . . . . .				
1	Gross distribution . . . . .	1,986.			
2	Earnings on excess contributions . . . .				
3	Distribution code . . . . .	1			
▶	Check if recipient was age 65 or older at time of distribution . . . . .				
	<i>See Help for important information</i>				
▶	Full amount in box 1 was used to pay qualified medical expenses, tax free . . .	<input checked="" type="checkbox"/>			
▶	Partial amount in box 1 used to pay qualified medical expenses, tax free . . .				
▶	Amount in box 1 that was rolled over . . .				
▶	Return of excess employer contribution not included in wages . . . .				
▶	Inherited from deceased spouse . . . .				
4 ▶	FMV on date of death . . . . .				
5	HSA . . . . .	<input checked="" type="checkbox"/>			
	Archer MSA . . . . .				
▶	Medicare Advantage MSA . . . . .				

DO NOT WRITE IN THESE SPACES

Name as Shown on Return YOGENDRAKUMAR B & NIHARIKABEN PATEL	Social Security No. 153-91-3441
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- Note:**
- To be a qualifying child for the child tax credit, the child must be **under age 17** at the end of 2020 and meet the other requirements listed in the instructions for Form 1040.
  - If applicable, first complete Form 2555, Foreign Earned Income and enter any exclusion of income from U.S. Possessions on the Federal Information Worksheet.

**Part 1**

<b>1</b>	Number of qualifying children under age 17 with the required social security number: <u>0</u> X \$2,000. Enter the result . . . . .	<b>1</b>		
<b>2</b>	Number of other dependents, including qualifying children without the required social security number: <u>1</u> X \$500. Enter the result . . . . .	<b>2</b>	500.	
<b>3</b>	Add lines 1 and 2 . . . . .	<b>3</b>		500.
<b>4</b>	Enter the amount from Form 1040 or 1040-SR, line 11 . . . . .	<b>4</b>	142,164.	
<b>5</b>	<b>1040 filers:</b> enter the total of any — • Exclusion of income from Puerto Rico, and • Amounts from Form 2555, lines 45 and 50; Form 2555-EZ, line 18; and Form 4563, line 15. . . . .	<b>5</b>	0.	
<b>6</b>	<b>1040-NR filers:</b> Enter -0-. Add lines 4 and 5. Enter the total . . . . .	<b>6</b>	142,164.	
<b>7</b>	Enter the amount shown below for your filing status. • Married filing jointly — \$400,000 • All other filing statuses — \$200,000 . . . . .	<b>7</b>	400,000.	
<b>8</b>	Is the amount on line 6 more than the amount on line 7? <input checked="" type="checkbox"/> <b>No.</b> Leave line 8 blank. Enter -0- on line 9. <input type="checkbox"/> <b>Yes.</b> Subtract line 7 from line 6 . . . . . If the result is not a multiple of \$1,000, increase it to the next multiple of \$1,000. For example, increase \$425 to \$1,000, increase \$1,025 to \$2,000, etc.	<b>8</b>		
<b>9</b>	Multiply the amount on line 8 by 5% (.05). Enter the result . . . . .	<b>9</b>		0.
<b>10</b>	Is the amount on line 3 more than the amount on line 9? <input type="checkbox"/> <b>No. Stop.</b> You cannot take the child tax credit or credit for other dependents on line 19 of Form 1040, 1040-SR or 1040-NR. You also cannot take the additional child tax credit on line 28 of Form 1040, 1040-SR or 1040-NR. <input checked="" type="checkbox"/> <b>Yes.</b> Subtract line 9 from line 3. Enter the result. <i>Go to Part 2.</i> . . . . .	<b>10</b>		500.

**Part 2**

<b>11</b>	Enter the amount from line 18 of Form 1040 or 1040-SR . . . . .	<b>11</b>		17,400.
<b>12</b>	Add the amounts from — Schedule 3, line 1 . . . . . Schedule 3, line 2 . . . . . + Schedule 3, line 3 . . . . . + Schedule 3, line 4 . . . . . + Form 5695, line 30 . . . . . + Form 8910, line 15 . . . . . + Form 8936, line 23 . . . . . + Schedule R, line 22 . . . . . + Enter the total . . . . .	<b>12</b>		0.
<b>13</b>	Subtract line 12 from line 11 . . . . .	<b>13</b>		17,400.
<b>14</b>	Are you claiming any of the following credits? • Mortgage interest credit, Form 8396 • Adoption Credit, Form 8839 • Residential energy efficient property credit, Form 5695, Part I • District of Columbia first-time homebuyer credit, Form 8859 <input checked="" type="checkbox"/> <b>No.</b> Enter -0- <input type="checkbox"/> <b>Yes.</b> If you are filing Form 2555, enter -0-. Otherwise, Complete the <i>Line 14 Worksheet</i> below to figure the amount to enter here. . . . .	<b>14</b>		0.
<b>15</b>	Subtract line 14 from line 13. Enter the result . . . . .	<b>15</b>		17,400.
<b>16</b>	Is the amount on line 10 of this worksheet more than the amount on line 15? <input checked="" type="checkbox"/> <b>No.</b> Enter the amount from line 10 <input type="checkbox"/> <b>Yes.</b> Enter the amount from line 15. See the <b>TIP</b> below. . . . .	<b>16</b>		500.

Enter this amount on  
Form 1040, line 19  
Form 1040-SR, line 19  
Form 1040-NR, line 19

- TIP:** You may be able to take the **additional child tax credit** on line 28 of Form 1040, 1040-SR or 1040-NR only if you answered 'Yes' on line 16 and line 1 is more than zero.
- First, complete your Form 1040, 1040-SR or 1040-NR through line 27 (also complete Schedule 3, line 10)
  - Then, use Schedule 8812 to figure any additional child tax credit.



# Earned Income Worksheet

**2020**

▶ Keep for your records

Name(s) Shown on Return YOGENDRAKUMAR B & NIHARIKABEN PATEL	Social Security Number 153-91-3441
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## Part I – Earned Income Credit Worksheet Computation

	Taxpayer	Spouse	Total
<b>1 If filing Schedule SE:</b>			
<b>a</b> Net self-employment income . . . . .			
<b>b</b> Optional Method and Church Employee income . . . . .			
<b>c</b> Add lines 1a and 1b . . . . .			
<b>d</b> One-half of self-employment tax . . . . .			
<b>e</b> Subtract line 1d from line 1c . . . . .			
<b>2 If not required to file Schedule SE:</b>			
<b>a</b> Net farm profit or (loss) . . . . .			
<b>b</b> Net nonfarm profit or (loss) . . . . .			
<b>c</b> Add lines 2a and 2b . . . . .			
<b>3 If filing Schedule C as a statutory employee,</b> enter the amount from line 1 of that Schedule C . . . . .			
<b>4</b> Add lines 1e, 2c and 3. To EIC Wks, line 5 . . . . .			

## Part II – Form 2441 and Standard Deduction Worksheet Computations

<b>5</b> Net self-employment earnings (line 4 above) . . . . .			
<b>6</b> Wages, salaries, and tips less distributions from nonqualified or section 457 plans, etc . . . . .	115,483.	28,675.	144,158.
<b>7 a</b> Taxable employer-provided adoption benefits . . . . .			
<b>b</b> Foreign earned income exclusion . . . . .			
<b>8</b> Add lines 5 through 7b. To Form 2441, lines 18 and 19 . . . . .	115,483.	28,675.	144,158.
<b>9 a</b> Taxable dependent care benefits . . . . .			
<b>b</b> Nontaxable combat pay . . . . .			
<b>10</b> Add lines 8, 9a & 9b. To Form 2441, lines 4 and 5 . . . . .	115,483.	28,675.	144,158.
<b>11</b> Scholarship or fellowship income not on W-2 . . . . .			
<b>12</b> SE exempt earnings less nontaxable income . . . . .			
<b>13</b> Distributions from nonqualified/Sec. 457 plans . . . . .			
<b>14</b> Add lines 5, 6, 7a, 9a and 11 through 13. To Standard Deduction Worksheet . . . . .	115,483.	28,675.	144,158.

## Part III – IRA Deduction Worksheet Computation

<b>15</b> Net self-employment income or (loss) . . . . .			
<b>16</b> Wages, salaries, tips, etc . . . . .	115,483.	28,675.	144,158.
<b>17</b> Net self-employment loss . . . . .			
<b>18</b> Alimony received . . . . .			
<b>19</b> Nontaxable combat pay . . . . .			
<b>20</b> Foreign earned income exclusion . . . . .			
<b>21</b> Keogh, SEP or SIMPLE deduction . . . . .			
<b>22</b> Combine lines 15 through 21. To IRA Wks, In 2. . . . .	115,483.	28,675.	144,158.

## Part IV – Schedule 8812 and Child Tax Credit Line 14 Worksheet Computations

<b>23</b> Self-employed, church and statutory employees . . . . .			
<b>24</b> Wages, salaries, tips, etc . . . . .	115,483.	28,675.	144,158.
<b>25</b> Nontaxable combat pay . . . . .			
<b>26</b> Combine lines 23 through 25. To Schedule 8812, line 6a & Line 14 Wks, line 2. . . . .	115,483.	28,675.	144,158.

Keep for your records

Name(s) shown on return
YOGENDRAKUMAR B & NIHARIKABEN PATEL

Social Security No.
153-91-3441

General Information:

Property description . . . . . 5 RADMAN ST EPPING
Property type . . 3 Vacation/Short-term If type is other, enter a description . .
Location (street address) . . . . . 5 RADMAN ST EPPING
City . . . . . VICTORIA State . . . . . ZIP code . . . . .
If a foreign address: Foreign province or state . . AUSTRALIA
Foreign postal code . . . . 3076 Foreign country . . . . Australia

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
C Active participation
E Qualified joint venture
G Other passive exceptions
I Treat all MACRS assets for this activity as qualified Indian reservation property?
J Treat all assets acquired after August 27, 2005 as qualified GO Zone property?
K Treat all assets acquired after May 4, 2007 as qualified Kansas Disaster Zone property?
L Was this activity located in a Qualified Disaster Area?
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 RADMAN ST EPPING, VICTORIA, AUSTRALIA, 3076, Australia

Income		% if Different	Total
<b>3 Enter rental income (not reported elsewhere)</b> . . . . .	15,431.		
Rental income from Form 1099-MISC . . . . .			
Rental income from Form 1099-K . . . . .			
Rental Income from Cancellation of Debt Wks . . . . .			
Total rents received . . . . .	15,431.	100.000000	15,431.
<b>4 Enter royalties received (not reported elsewhere)</b> . . . . .			
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
<b>5 Advertising</b> . . . . .					
<b>6 a Auto</b> . . . . .					
<b>b Travel</b> . . . . .					
<b>7 Cleaning and maint</b> . . . . .	448.		448.		
<b>8 Commissions</b> . . . . .					
<b>9 a Mort insur qualified</b> . . . . .					
From Form 1098 import . . . . .					
Total mort insur qual . . . . .					
<b>b Other Insurance</b> . . . . .	637.		637.		
<b>10 Legal &amp; other prof fees</b> . . . . .					
<b>11 Management fees</b> . . . . .	934.		934.		
<b>12 a Mortgage int qualified</b> . . . . .					
From Form 1098 import . . . . .					
Total mort int qualified . . . . .					
<b>b Mort int other</b> . . . . .					
From Form 1098 import . . . . .					
Total mort int other . . . . .					
<b>13 Other interest</b> . . . . .	16,373.		16,373.		
<b>14 Repairs</b> . . . . .					
<b>15 Supplies</b> . . . . .					
<b>16 a Real estate taxes</b> . . . . .					
From Form 1098 import . . . . .					
Total real estate taxes . . . . .					
<b>b Other taxes</b> . . . . .					
<b>17 Utilities</b> . . . . .					
<b>18 a Depreciation</b> . . . . .	16,226.		16,226.		
<b>b Depletion</b> . . . . .					
<b>c Depreciation carryover</b> . . . . .					
<b>19 Other expenses</b> . . . . .					
<b>a WATER SERVICE CHARGES</b> . . . . .	532.		532.		
<b>b LANDSCAPING AND OTHER OUTDOOR MAINTENANCE</b> . . . . .	2,055.		2,055.		
<b>c MAIL RE-DIRECT SERVICE CHARGES</b> . . . . .	63.		63.		
<b>d</b> . . . . .					
<b>e Indirect operating exp</b> . . . . .					
<b>f Operating exp carryover</b> . . . . .					
<b>g Vehicle rental</b> . . . . .					
<b>h Amortization</b> . . . . .					
<b>20 Add lines 5 through 19</b> . . . . .	37,268.		37,268.		
<b>21 Income or (loss)</b> . . . . .			-21,837.		
<b>22 Deductible rental real estate loss</b> . . . . .			-2,076.		



Keep for your records

Name(s) shown on return
YOGENDRAKUMAR B & NIHARIKABEN PATEL

Social Security No.
153-91-3441

General Information:

Property description . . . . . 107 SUBH LABH WAGHODIA RD
Property type . . . 3 Vacation/Short-term If type is other, enter a description . . .
Location (street address) . . . . . 107 SUBH LABH WAGHODIA RD
City . . . . . VADODARA State . . . . . ZIP code . . . . .
If a foreign address: Foreign province or state . . . GUJARAT
Foreign postal code . . . . 390019 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
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?
J Treat all assets acquired after August 27, 2005 as qualified GO Zone property?
K Treat all assets acquired after May 4, 2007 as qualified Kansas Disaster Zone property?
L Was this activity located in a Qualified Disaster Area?
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**

107 SUBH LABH WAGHODIA RD, VADODARA, GUJARAT, 390019, India

Income		% if Different	Total
<b>3 Enter rental income (not reported elsewhere)</b> . . . . .	450.		
Rental income from Form 1099-MISC . . . . .			
Rental income from Form 1099-K . . . . .			
Rental Income from Cancellation of Debt Wks . . . . .			
Total rents received . . . . .	450.	100.000000	450.
<b>4 Enter royalties received (not reported elsewhere)</b> . . . . .			
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
<b>5 Advertising</b> . . . . .					
<b>6 a Auto</b> . . . . .					
<b>b Travel</b> . . . . .					
<b>7 Cleaning and maint</b> . . . . .	300.		300.		
<b>8 Commissions</b> . . . . .					
<b>9 a Mort insur qualified</b> . . . . .					
From Form 1098 import . . . . .					
Total mort insur qual . . . . .					
<b>b Other Insurance</b> . . . . .					
<b>10 Legal &amp; other prof fees</b> . . . . .					
<b>11 Management fees</b> . . . . .					
<b>12 a Mortgage int qualified</b> . . . . .					
From Form 1098 import . . . . .					
Total mort int qualified . . . . .					
<b>b Mort int other</b> . . . . .					
From Form 1098 import . . . . .					
Total mort int other . . . . .					
<b>13 Other interest</b> . . . . .	3,857.		3,857.		
<b>14 Repairs</b> . . . . .					
<b>15 Supplies</b> . . . . .					
<b>16 a Real estate taxes</b> . . . . .					
From Form 1098 import . . . . .					
Total real estate taxes . . . . .					
<b>b Other taxes</b> . . . . .					
<b>17 Utilities</b> . . . . .	250.		250.		
<b>18 a Depreciation</b> . . . . .	1,678.		1,678.		
<b>b Depletion</b> . . . . .					
<b>c Depreciation carryover</b> . . . . .					
<b>19 Other expenses</b> . . . . .					
<b>a</b> . . . . .					
<b>b</b> . . . . .					
<b>c</b> . . . . .					
<b>d</b> . . . . .					
<b>e Indirect operating exp</b> . . . . .					
<b>f Operating exp carryover</b> . . . . .					
<b>g Vehicle rental</b> . . . . .					
<b>h Amortization</b> . . . . .					
<b>20 Add lines 5 through 19</b> . . . . .	6,085.		6,085.		
<b>21 Income or (loss)</b> . . . . .			-5,635.		
<b>22 Deductible rental real estate loss</b> . . . . .			-536.		

# Federal Carryover Worksheet

**2020**

▶ Keep for your records

Name(s) Shown on Return YOGENDRAKUMAR B & NIHARIKABEN PATEL	Social Security Number 153-91-3441
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**2019 State and Local Income Tax Information**

(a) State or Local ID	(b) Paid With Extension	(c) Estimates Pd After 12/31	(d) Total With- held/Pmts	(e) Paid With Return	(f) Total Over- payment	(g) Applied Amount
<b>Totals . .</b>						

**2019 State Extension Information**

(a) State	(b) Paid With Extension

**2019 Locality Extension Information**

(a) Locality	(b) Paid With Extension

**2019 State Estimates Information**

(a) State	(c) Estimates Paid After 12/31

**2019 Locality Estimates Information**

(a) Locality	(c) Estimates Paid After 12/31

**2019 State Taxes Due Information**

(a) State	(e) Paid With Return

**2019 Locality Taxes Due Information**

(a) Locality	(e) Paid With Return

**2019 State Refund Applied Information**

(a) State	(g) Applied Amount

**2019 Locality Refund Applied Information**

(a) Locality	(g) Applied Amount

**2019 State Tax Refund Information**

(a) State	(d) Total Withheld/Pmts	(f) Total Overpayment

**2019 Locality Tax Refund Information**

(a) Locality	(d) Total Withheld/Pmts	(f) Total Overpayment

Other Tax and Income Information		2019	2020
1	Filing status . . . . .		2 MFJ
2	Number of exemptions for blind or over 65 (0 - 4) . . . . .		
3	Itemized deductions . . . . .		22,834.
4	Check box if required to itemize deductions . . . . .	<input type="checkbox"/>	<input type="checkbox"/>
5	Adjusted gross income . . . . .		142,164.
6	Tax liability for Form 2210 or Form 2210-F . . . . .		16,900.
7	Alternative minimum tax . . . . .		
8	Federal overpayment applied to next year estimated tax . . . . .		

QuickZoom to the IRA Information Worksheet for IRA information . . . . . ▶

Excess Contributions		2019	2020
9 a	Taxpayer's excess Archer MSA contributions as of 12/31 . . . . .		
b	Spouse's excess Archer MSA contributions as of 12/31 . . . . .		
10 a	Taxpayer's excess Coverdell ESA contributions as of 12/31 . . . . .		
b	Spouse's excess Coverdell ESA contributions as of 12/31 . . . . .		
11 a	Taxpayer's excess HSA contributions as of 12/31 . . . . .		
b	Spouse's excess HSA contributions as of 12/31 . . . . .		

Loss and Expense Carryovers		2019	2020
Note: Enter all entries as a positive amount			
12 a	Short-term capital loss . . . . .		
b	AMT Short-term capital loss . . . . .		
13 a	Long-term capital loss . . . . .		
b	AMT Long-term capital loss . . . . .		
14 a	Net operating loss available to carry forward . . . . .		
b	AMT Net operating loss available to carry forward . . . . .		
15 a	Investment interest expense disallowed . . . . .		
b	AMT Investment interest expense disallowed . . . . .		
16	Nonrecaptured net Section 1231 losses from:	a	2020 . . . . .
		b	2019 . . . . .
		c	2018 . . . . .
		d	2017 . . . . .
		e	2016 . . . . .
		f	2015 . . . . .
17	AMT Nonrecap'd net Sec 1231 losses from:	a	2020 . . . . .
		b	2019 . . . . .
		c	2018 . . . . .
		d	2017 . . . . .
		e	2016 . . . . .
		f	2015 . . . . .

Name(s) Shown on Return YOGENDRAKUMAR B & NIHARIKABEN PATEL	Social Security Number 153-91-3441
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Description	Amount
<b>Income</b>	
Wages . . . . .	144,158.
Interest income before Series EE bond exclusion . . . . .	618.
Dividend income . . . . .	
Tax refund . . . . .	
Alimony received . . . . .	
Nonpassive business income or loss . . . . .	
Royalty and nonpassive rental activities income or loss . . . . .	
Nonpassive partnership income or loss . . . . .	
Nonpassive S corporation income or loss . . . . .	
Nonpassive farm rental income or loss . . . . .	
Nonpassive farm income or loss . . . . .	
Nonpassive estate and trust income or loss . . . . .	
Real estate mortgage investment conduits . . . . .	
Business gains and losses from nonpassive activities . . . . .	
Capital gains and losses . . . . .	
Taxable IRA distributions . . . . .	
Taxable pension distributions . . . . .	
Unemployment compensation . . . . .	
Other income . . . . .	
<b>Total income</b> . . . . .	<b>144,776.</b>
<b>Adjustments</b>	
Educator expenses . . . . .	
Certain business expenses of reservists, performing artists, and government officials . . . . .	
Health savings account deduction . . . . .	
Moving expenses . . . . .	
Self-employed SEP, SIMPLE, and qualified plans . . . . .	
Self-employed health insurance deduction . . . . .	
Penalty on early withdrawals of savings . . . . .	
Alimony paid . . . . .	
Other adjustments . . . . .	
<b>Total adjustments</b> . . . . .	
<b>Modified adjusted gross income</b> . . . . .	<b>144,776.</b>











**Two-Year Comparison**

**2020**

Name(s) Shown on Return YOGENDRAKUMAR B & NIHARIKABEN PATEL	Social Security Number
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Income	2019	2020	Difference	%
Wages, salaries, tips, etc . . . . .	157,581.	144,158.	-13,423.	-8.52
Interest and dividend income . . . . .		618.	618.	
State tax refund . . . . .				
Business income (loss) . . . . .				
Capital and other gains (losses) . . . . .				
IRA distributions . . . . .				
Pensions and annuities . . . . .				
Rents and royalties . . . . .	-5,104.	-2,612.	2,492.	48.82
Partnerships, S Corps, etc . . . . .				
Farm income (loss) . . . . .				
Social security benefits . . . . .				
Income other than the above . . . . .				
<b>Total Income</b> . . . . .	152,477.	142,164.	-10,313.	-6.76
<b>Adjustments to Income</b> . . . . .				
<b>Adjusted Gross Income</b> . . . . .	152,477.	142,164.	-10,313.	-6.76
<b>Itemized Deductions</b>				
Medical and dental . . . . .				
Income or sales tax . . . . .		6,011.	6,011.	
Real estate taxes . . . . .				
Personal property and other taxes . . . . .				
Interest paid . . . . .		16,823.	16,823.	
Gifts to charity . . . . .				
Casualty and theft losses . . . . .				
Miscellaneous . . . . .				
Total Itemized Deductions . . . . .	0.	22,834.	22,834.	
<b>Standard or Itemized Deduction</b> . . . . .	24,400.	24,800.	400.	1.64
<b>Qualified Business Income Deduction</b> . . . . .				
<b>Taxable Income</b> . . . . .	128,077.	117,364.	-10,713.	-8.36
Income tax . . . . .	19,894.	17,400.	-2,494.	-12.54
Additional income taxes . . . . .				
Alternative minimum tax . . . . .				
<b>Total Income Taxes</b> . . . . .	19,894.	17,400.	-2,494.	-12.54
Nonbusiness credits . . . . .	500.	500.	0.	0.00
Business credits . . . . .				
<b>Total Credits</b> . . . . .	500.	500.	0.	0.00
Self-employment tax . . . . .				
Other taxes . . . . .				
<b>Total Tax After Credits</b> . . . . .	19,394.	16,900.	-2,494.	-12.86
Withholding . . . . .	23,996.	16,039.	-7,957.	-33.16
Estimated and extension payments . . . . .				
Earned income credit . . . . .				
Additional child tax credit . . . . .				
Other payments . . . . .		248.	248.	
<b>Total Payments</b> . . . . .	23,996.	16,287.	-7,709.	-32.13
Form 2210 penalty . . . . .				
Applied to next year's estimated tax . . . . .				
<b>Refund</b> . . . . .	4,602.		-4,602.	-100.00
<b>Balance Due</b> . . . . .		613.	613.	

Current year effective tax rate . . . . . 11.89%

# Tax Summary Report

2020

Name(s) Shown on Return

YOGENDRAKUMAR B & NIHARIKABEN PATEL

Filing status . . . . . Married Filing Jointly

Number of exemptions . . . . . 3

**Gross Income**

Wages and salaries . . . . .	144,158.
Interest and dividend income . . . . .	618.
Business income (loss) . . . . .	
Capital gains (losses) . . . . .	
Pensions and annuities . . . . .	
Rents, royalties, partnerships, etc . . . . .	-2,612.
Farm income (loss) . . . . .	
Social security benefits . . . . .	
Other income . . . . .	
<b>Total Gross Income</b> . . . . .	<b>142,164.</b>

**Adjustments to Income** . . . . .

**Adjusted Gross Income** . . . . . (Last year's AGI) . . . . . 142,164.

**Itemized/Standard Deductions**

Medical and dental . . . . .	
Taxes . . . . .	6,011.
Interest . . . . .	16,823.
Contributions . . . . .	
Casualty or theft loss(es) . . . . .	
Miscellaneous . . . . .	
<b>Total Itemized Deductions</b> . . . . .	<b>22,834.</b>
Standard deduction . . . . .	24,800.

**Taxable Income** . . . . . 117,364.

Income tax . . . . .	17,400.
Alternative minimum tax . . . . .	
<b>Total Taxes before Credits</b> . . . . .	<b>17,400.</b>
Nonbusiness credits . . . . .	500.
Business credits . . . . .	
<b>Total Credits</b> . . . . .	<b>500.</b>
Self-employment tax . . . . .	
Other taxes . . . . .	

**Total Tax** . . . . . 16,900.

Withholding . . . . .	16,039.
Estimated tax payments . . . . .	
Other payments . . . . .	
<b>Total Payments</b> . . . . .	<b>16,287.</b>
Estimated tax penalty . . . . .	
Refund applied to next year's estimated tax . . . . .	

**Amount Overpaid** . . . . . 0.

**Refund** . . . . . 0.

**Amount Applied to Estimate** . . . . . 0.

**Amount Due** . . . . . 613.

Tax bracket . . . . .	22.0 %
Effective tax rate . . . . .	11.89 %

# Recovery Rebate Credit Worksheet

**2020**

Name(s) Shown on Return  
YOGENDRAKUMAR B & NIHARIKABEN PATEL

Social Security No.  
153-91-3441

**This worksheet is used to compute the allowed recovery rebate credit for line 30 of Form 1040 or 1040-SR after accounting for any economic stimulus payment previously received.**

<p><b>1</b> Can you be claimed as a dependent on another person's 2020 return?  <input checked="" type="checkbox"/> <b>No.</b> Go to line 2  <input type="checkbox"/> <b>Yes. Stop.</b> You can't take the credit. Don't complete the rest of this worksheet and don't enter any amount on Form 1040, line 30.</p>		
<p><b>2</b> Does your 2020 return include a valid social security number for you, and if filing a joint return, your spouse?  <input checked="" type="checkbox"/> <b>Yes.</b> Skip lines 3 and 4 and go to line 5.  <input type="checkbox"/> <b>No.</b> If you are filing a joint return, go to line 3. If you aren't filing a joint return, <b>Stop.</b> You can't take the credit. Don't complete the rest of this worksheet and don't enter any amount on line 30.</p>		
<p><b>3</b> Was at least one of you a member of the U.S. Armed Forces at any time during 2020, and does at least one of you have a valid social security number?  <input type="checkbox"/> <b>Yes.</b> Your credit is not limited. Go to line 5.  <input type="checkbox"/> <b>No.</b> Go to line 4.</p>		
<p><b>4</b> Does one of you have a valid social security number?  <input type="checkbox"/> <b>Yes.</b> Your credit is limited. Go to line 5.  <input type="checkbox"/> <b>No. Stop.</b> You can't take the credit. Don't complete the rest of this worksheet and don't enter any amount on Form 1040, line 30.</p>		
<p><b>5</b> Enter: ● \$1,200 if single, head of household, married filing separately, qualifying widow(er), or if married filing jointly and you answered "Yes" to question 4, or                  ● \$2,400 if married filing jointly and you answered "Yes" to question 2 or 3. . . . .</p>	<b>5</b>	2,400.
<p><b>6</b> Multiply \$500 by the number of qualifying children under age 17 at the end of 2020 listed in the Dependents section on page 1 of Form 1040 or 1040-SR for whom you either checked the "Child tax credit" box or entered an adoption taxpayer identification number . . . . .</p>	<b>6</b>	
<p><b>7</b> Add lines 5 and 6 . . . . .</p>	<b>7</b>	2,400.
<p><b>8</b> Enter: ● \$600 if single, head of household, married filing separately, qualifying widow(er), or if married filing jointly and you answered "Yes" to question 4, or                  ● \$1,200 if married filing jointly and you answered "Yes" to question 2 or 3. . . . .</p>	<b>8</b>	1,200.
<p><b>9</b> Multiply \$600 by the number of qualifying children under age 17 at the end of 2020 listed in the Dependents section on page 1 of Form 1040 or 1040-SR for whom you either checked the "Child tax credit" box or entered an adoption taxpayer identification number . . . . .</p>	<b>9</b>	
<p><b>10</b> Add lines 8 and 9 . . . . .</p>	<b>10</b>	1,200.
<p><b>11</b> Enter the amount from line 11 of Form 1040 or 1040-SR . . . . .</p>	<b>11</b>	142,164.
<p><b>12</b> Enter the amount shown below for your filing status :                  ● \$150,000 if married filing jointly or qualifying widow(er)                  ● \$112,500 if head of household                  ● \$75,000 if single or married filing separately</p>	<b>12</b>	150,000.
<p><b>13</b> Is the amount on line 11 more than the amount on line 12?  <input checked="" type="checkbox"/> <b>No.</b> Skip line 14. Enter the amount from line 7 on line 15 and the amount from line 10 on line 18.  <input type="checkbox"/> <b>Yes.</b> Subtract line 12 from line 11. . . . .</p>	<b>13</b>	
<p><b>14</b> Multiply line 13 by 5% (0.05) . . . . .</p>	<b>14</b>	
<p><b>15</b> Subtract line 14 from line 7. If zero or less, enter -0- . . . . .</p>	<b>15</b>	2,400.
<p><b>16</b> Enter the amount, if any, of the economic impact payment (EIP) 1 that was issued to you (before offset for any past-due child support payment). You may refer to Notice 1444 or your tax account information at IRS.gov/Account for the amount to enter here. . . . .</p>	<b>16</b>	2,276.
<p><b>17</b> Subtract line 16 from line 15. If zero or less, enter -0-. If line 16 is more than line 15 you don't have to pay back the difference . . . . .</p>	<b>17</b>	124.
<p><b>18</b> Subtract line 14 from line 10. If zero or less, enter -0- . . . . .</p>	<b>18</b>	1,200.
<p><b>19</b> Enter the amount, if any, of EIP 2 that was issued to you. You may refer to Notice 1444-B or your tax account information at IRS.gov/Account for the amount to enter here. . . . .</p>	<b>19</b>	1,076.
<p><b>20</b> Subtract line 19 from line 18. If zero or less, enter -0-. If line 19 is more than line 18 you don't have to pay back the difference . . . . .</p>	<b>20</b>	124.
<p><b>21</b> <b>Recovery rebate credit.</b> Add lines 17 and 20. Enter the result here and, if more than zero, on line 30 of Form 1040 or 1040-SR. . . . .</p>	<b>21</b>	248.

### Smart Worksheets from your 2020 Federal Tax Return

SMART WORKSHEET FOR: Form 8889: Health Savings Accounts (Taxpayer)

Line 3 Smart Worksheet						
<p><b>A</b> If you had the same coverage every month of the 2020, select the type of coverage here . . . . . <input type="checkbox"/> None <input type="checkbox"/> Self-only <input checked="" type="checkbox"/> Family</p> <p><b>Or,</b> if coverage varied during 2020, select your coverage for each month below. Select Family for any month you had self-only coverage and your spouse had family coverage. Select None for any month you were covered by Medicare.</p>						
1	January . . . . .	<input type="checkbox"/> None	<input type="checkbox"/> Self-only	<input checked="" type="checkbox"/> Family		7,100.
2	February . . . . .	<input type="checkbox"/> None	<input type="checkbox"/> Self-only	<input checked="" type="checkbox"/> Family		7,100.
3	March . . . . .	<input type="checkbox"/> None	<input type="checkbox"/> Self-only	<input checked="" type="checkbox"/> Family		7,100.
4	April . . . . .	<input type="checkbox"/> None	<input type="checkbox"/> Self-only	<input checked="" type="checkbox"/> Family		7,100.
5	May . . . . .	<input type="checkbox"/> None	<input type="checkbox"/> Self-only	<input checked="" type="checkbox"/> Family		7,100.
6	June . . . . .	<input type="checkbox"/> None	<input type="checkbox"/> Self-only	<input checked="" type="checkbox"/> Family		7,100.
7	July . . . . .	<input type="checkbox"/> None	<input type="checkbox"/> Self-only	<input checked="" type="checkbox"/> Family		7,100.
8	August . . . . .	<input type="checkbox"/> None	<input type="checkbox"/> Self-only	<input checked="" type="checkbox"/> Family		7,100.
9	September . . . . .	<input type="checkbox"/> None	<input type="checkbox"/> Self-only	<input checked="" type="checkbox"/> Family		7,100.
10	October . . . . .	<input type="checkbox"/> None	<input type="checkbox"/> Self-only	<input checked="" type="checkbox"/> Family		7,100.
11	November . . . . .	<input type="checkbox"/> None	<input type="checkbox"/> Self-only	<input checked="" type="checkbox"/> Family		7,100.
12	December . . . . .	<input type="checkbox"/> None	<input type="checkbox"/> Self-only	<input checked="" type="checkbox"/> Family		7,100.
<b>B</b> Maximum allowable contribution. . . . .						7,100.
<i>Greater of: Sum of Lines A1 through A12 divided by 12, OR Line A12</i>						

SMART WORKSHEET FOR: Form 8889: Health Savings Accounts (Taxpayer)

Line 6 Smart Worksheet	
<b>A</b> Enter the amount from Line 3 which is related to Family Coverage Plan(s) and both taxpayer and spouse had HSAs during the year . . . . .	0.
<b>B</b> Portion of Line 5 attributed to both taxpayer and spouse having coverage under high deductible health plans and each making an HSA contribution during the year. (Line 6A minus Line 4) . . . . .	0.
<b>C</b> Portion of Line B amount to be carried to Line 6 of spouse's form . . . . . <b>QuickZoom</b> to Form 8889S. . . . .	0.
<b>D</b> Remainder to be carried to Line 6 (Line 5 minus Line C).. . . . .	7,100.

SMART WORKSHEET FOR: Form 8889: Health Savings Accounts (Taxpayer)

Line 9 Employer Contribution Smart Worksheet	
<b>A</b> Enter the employer contributions reported in Box 12 of Form W-2 (code W) . . . . .	3,000.
<b>B</b> Enter employer contributions made in 2020 for the tax year 2019 . . . . .	
<b>C</b> Subtract line B from line A . . . . .	3,000.
<b>D</b> Enter employer contributions made in 2021 for the tax year 2020 . . . . .	
<b>E</b> Other employer contributions for 2020 not reported above . . . . .	
<b>F</b> Employer contributions for 2020. Add lines C, D and E. Enter on line 9 . . . . .	3,000.

SMART WORKSHEET FOR: Form 8889: Health Savings Accounts (Taxpayer)

**Line 18 Smart Worksheet**

Check here if failure to maintain HDHP coverage in 2020 was due to death or disability

**A**

1 Total HSA contribution in 2019 ..... \_\_\_\_\_

2 Excess contribution in 2019 ..... \_\_\_\_\_

3 Net HSA contribution in 2019 ..... 0.

**B** Check the box below to indicate the type of coverage you had for each month of 2019. Select Family for any month that you had self only coverage and were married to a spouse with family coverage. Select None for any month you were covered by Medicare.

1	January	▶	<input type="checkbox"/> None	<input type="checkbox"/> Self-only	<input type="checkbox"/> Family	_____
2	February	▶	<input type="checkbox"/> None	<input type="checkbox"/> Self-only	<input type="checkbox"/> Family	_____
3	March	▶	<input type="checkbox"/> None	<input type="checkbox"/> Self-only	<input type="checkbox"/> Family	_____
4	April	▶	<input type="checkbox"/> None	<input type="checkbox"/> Self-only	<input type="checkbox"/> Family	_____
5	May	▶	<input type="checkbox"/> None	<input type="checkbox"/> Self-only	<input type="checkbox"/> Family	_____
6	June	▶	<input type="checkbox"/> None	<input type="checkbox"/> Self-only	<input type="checkbox"/> Family	_____
7	July	▶	<input type="checkbox"/> None	<input type="checkbox"/> Self-only	<input type="checkbox"/> Family	_____
8	August	▶	<input type="checkbox"/> None	<input type="checkbox"/> Self-only	<input type="checkbox"/> Family	_____
9	September	▶	<input type="checkbox"/> None	<input type="checkbox"/> Self-only	<input type="checkbox"/> Family	_____
10	October	▶	<input type="checkbox"/> None	<input type="checkbox"/> Self-only	<input type="checkbox"/> Family	_____
11	November	▶	<input type="checkbox"/> None	<input type="checkbox"/> Self-only	<input type="checkbox"/> Family	_____
12	December	▶	<input type="checkbox"/> None	<input type="checkbox"/> Self-only	<input type="checkbox"/> Family	_____

**C**

1 Total maximum allowable contribution for 2019 ..... \_\_\_\_\_

2 Amount allocated to spouse in 2019 ..... \_\_\_\_\_

3 Net maximum allowable contribution for 2019 ..... \_\_\_\_\_

SMART WORKSHEET FOR: Form 8889: Health Savings Accounts (Spouse)

**Line 14 Smart Worksheet**

<b>A</b>	Gross distributions	.....	<u>1,986.</u>
<b>B</b>	Rollovers	.....	_____
<b>C</b>	Return of excess contributions	.....	_____
<b>D</b>	Subtract lines B and C from line A.	.....	<u>1,986.</u>
<b>E</b>	Taxable earnings on excess contributions	.....	_____
<b>Non-surviving spouse beneficiaries who received no distribution this year use lines F &amp; G</b>			
<b>F</b>	FMV of inherited HSA assets if no distribution received.	.....	_____
<b>G</b>	Qualified medical expenses	.....	_____

SMART WORKSHEET FOR: Form 8889: Health Savings Accounts (Spouse)

**Line 18 Smart Worksheet**

Check here if failure to maintain HDHP coverage in 2020 was due to death or disability

**A**

1 Total HSA contribution in 2019 ..... \_\_\_\_\_

2 Excess contribution in 2019 ..... \_\_\_\_\_

3 Net HSA contribution in 2019 ..... \_\_\_\_\_ 0.

**B** Check the box below to indicate the type of coverage you had for each month of 2019. Select Family for any month that you had self only coverage and were married to a spouse with family coverage. Select None for any month you were covered by Medicare.

1	January	▶	<input type="checkbox"/> None	<input type="checkbox"/> Self-only	<input type="checkbox"/> Family	_____
2	February	▶	<input type="checkbox"/> None	<input type="checkbox"/> Self-only	<input type="checkbox"/> Family	_____
3	March	▶	<input type="checkbox"/> None	<input type="checkbox"/> Self-only	<input type="checkbox"/> Family	_____
4	April	▶	<input type="checkbox"/> None	<input type="checkbox"/> Self-only	<input type="checkbox"/> Family	_____
5	May	▶	<input type="checkbox"/> None	<input type="checkbox"/> Self-only	<input type="checkbox"/> Family	_____
6	June	▶	<input type="checkbox"/> None	<input type="checkbox"/> Self-only	<input type="checkbox"/> Family	_____
7	July	▶	<input type="checkbox"/> None	<input type="checkbox"/> Self-only	<input type="checkbox"/> Family	_____
8	August	▶	<input type="checkbox"/> None	<input type="checkbox"/> Self-only	<input type="checkbox"/> Family	_____
9	September	▶	<input type="checkbox"/> None	<input type="checkbox"/> Self-only	<input type="checkbox"/> Family	_____
10	October	▶	<input type="checkbox"/> None	<input type="checkbox"/> Self-only	<input type="checkbox"/> Family	_____
11	November	▶	<input type="checkbox"/> None	<input type="checkbox"/> Self-only	<input type="checkbox"/> Family	_____
12	December	▶	<input type="checkbox"/> None	<input type="checkbox"/> Self-only	<input type="checkbox"/> Family	_____

**C**

1 Total maximum allowable contribution for 2019 ..... \_\_\_\_\_

2 Amount allocated to spouse in 2019 ..... \_\_\_\_\_

3 Net maximum allowable contribution for 2019 ..... \_\_\_\_\_

SMART WORKSHEET FOR: Form 8867: Paid Preparer's Due Diligence Checklist

**Paid Preparer Smart Worksheet**

**If different** from the preparer who will sign the return, select the paid preparer who determined the taxpayer's eligibility for, and amount of, the Earned Income Credit (EIC), Child Tax Credit (CTC), American Opportunity Tax Credit (AOTC), or Additional Child Tax Credit (ACTC).

**A** Enter paid preparer code from Firm/Preparer Info. .... 01

SMART WORKSHEET FOR: Federal Information Worksheet  
Print page 2 .....

SMART WORKSHEET FOR: Federal Information Worksheet  
Print page 3 .....

SMART WORKSHEET FOR: Federal Information Worksheet  
Print page 4 .....

SMART WORKSHEET FOR: Federal Information Worksheet  
Print page 5 .....

SMART WORKSHEET FOR: Federal Information Worksheet  
Print page 6 . . . . .

SMART WORKSHEET FOR: Form W-2 Worksheet (CORPORATE EMPLOYMENT RESOURCES INC)

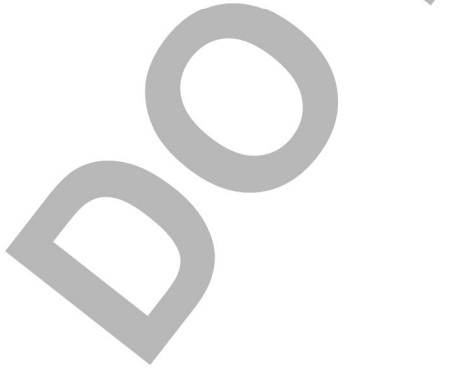
<b>Qualified Business Income Deduction Smart Worksheet</b>		
<i>Completing this worksheet is only necessary if Statutory Employee (Box 13) has been checked and expenses will not be deducted on Schedule C (Part I, row B is not checked).</i>		
A	Is this activity a qualified trade or business under Section 199A? . . . . .	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
B	QBI worksheet to report . . . . .	<input checked="" type="checkbox"/>
C	Specified Service Trade or Business (SSTB)? . . . . .	<input type="checkbox"/> Yes <input type="checkbox"/> No

SMART WORKSHEET FOR: Form W-2 Worksheet (FORD MOTOR COMPANY)

<b>Qualified Business Income Deduction Smart Worksheet</b>		
<i>Completing this worksheet is only necessary if Statutory Employee (Box 13) has been checked and expenses will not be deducted on Schedule C (Part I, row B is not checked).</i>		
A	Is this activity a qualified trade or business under Section 199A? . . . . .	<input type="checkbox"/> Yes <input type="checkbox"/> No
B	QBI worksheet to report . . . . .	<input checked="" type="checkbox"/>
C	Specified Service Trade or Business (SSTB)? . . . . .	<input type="checkbox"/> Yes <input type="checkbox"/> No

SMART WORKSHEET FOR: Form W-2 Worksheet (GCH & AFFILIATES)

<b>Qualified Business Income Deduction Smart Worksheet</b>		
<i>Completing this worksheet is only necessary if Statutory Employee (Box 13) has been checked and expenses will not be deducted on Schedule C (Part I, row B is not checked).</i>		
A	Is this activity a qualified trade or business under Section 199A? . . . . .	<input type="checkbox"/> Yes <input type="checkbox"/> No
B	QBI worksheet to report . . . . .	<input checked="" type="checkbox"/>
C	Specified Service Trade or Business (SSTB)? . . . . .	<input type="checkbox"/> Yes <input type="checkbox"/> No





SMART WORKSHEET FOR: Child Tax Cr and Cr for Other Depend Wks

<b>Line 7 Smart Worksheet</b>	
If your employer withheld or you paid Additional Medicare Tax or Tier 1 RRTA taxes, use this worksheet to figure the amount to enter on line 7.	
<b>Social security tax, Medicare tax, and Additional Medicare Tax on Wages.</b>	
<b>A</b>	Enter the social security tax withheld (Form(s) W-2, box 4) . . . . . 9,295.
<b>B</b>	Enter the Medicare tax withheld (Form(s) W-2, box 6). Box 6 includes any Additional Medicare Tax withheld. . . . . 2,175.
<b>C</b>	Enter any amount from Form 8959, line 7 . . . . . 0.
<b>D</b>	Add line A, B, and C . . . . . 11,470.
<b>E</b>	Enter the Additional Medicare Tax withheld (Form 8959 line 22) . . . . .
<b>F</b>	Subtract line E from line D. . . . . 11,470.
<b>Additional Medicare Tax on Self-Employment Income.</b>	
<b>G</b>	Enter one-half of the Additional Medicare Tax, if any, on self-employment income (one-half of Form 8959, line 13) . . . . .
<b>Tier 1 RRTA taxes as an employee of a railroad</b> (enter amounts on lines H, I, J, and K) <b>or employee representative</b> (enter amounts on lines L, M, N, and O). Do not include amounts in Form W-2, box 14 that are identified as Additional Medicare Tax or Tier 2 tax. Do not include amounts shown on Form CT-2 on line 3 for Additional Medicare Tax or line 4 for Tier 2 tax.	
<b>H</b>	Enter the Tier 1 tax (Form(s) W-2, box 14). . . . . 0.
<b>I</b>	Enter the Medicare Tax (Form(s) W-2, box 14) . . . . . 0.
<b>J</b>	Enter the Additional Medicare Tax, if any, or RRTA compensation as an employee (Form 8959, line 17). Do not use the same amount from Form 8959, line 17 for both this line and line N. . . . .
<b>K</b>	Add lines H, I, and J . . . . . 0.
<b>L</b>	Enter one-half of Tier 1 tax (one-half of Forms CT-2, line 1 for all 4 quarters of 2020) . . . . .
<b>M</b>	Enter one-half of Tier 1 Medicare tax (one-half of Forms CT-2, line 2 for all 4 quarters of 2020) . . . . .
<b>N</b>	Enter one-half of the Additional Medicare Tax, if any, on RRTA compensation as an employee representative (one-half of Form 8959, line 17). Do not use the same amount from Form 8959, line 17 for this line and line J . . . . .
<b>O</b>	Add line L, M, and N . . . . .
<b>Line 7 Amount</b>	
<b>P</b>	Add line F, G, K and O. Enter here and on Line 14 Worksheet, line 7. . . . . 11,470.

SMART WORKSHEET FOR: Schedule E Worksheet (5 RADMAN ST EPPING)

This copy of the Worksheet will be on . ▶ Schedule E, Page 1, Copy 1, Property A

SMART WORKSHEET FOR: Schedule E Worksheet (5 RADMAN ST EPPING)

Qualified Business Income Deduction Smart Worksheet

Completing this worksheet past line A is generally only necessary if Form 8995A must be filed (i.e. taxable income is above threshold amounts or qualified coop payments are present).

**A 1** Is this activity a qualified trade or business?  Yes  No

**a** This rental qualifies as a business under the safe harbor requirements of Notice 2019-07

**b** This rental is part of a Rental Real Estate Enterprise described in Rev Proc 2019-38   
 If part of a Rev Proc 2019-38 enterprise, select group # (see help)

**2** QBI worksheet to report if qualified business (double click to link) . . . . . [Untitled](#)

**B** Trade or Business Name . . . . . \_\_\_\_\_

**C** Trade or Business ID Number . . . . . \_\_\_\_\_

**D 1** Is this a Specified Service Trade or Business (SSTB)?  Yes  No

**2** If No, is income attributable to a SSTB? (see help) . . . .  Yes  No

**3** QBI worksheet for SSTB income (this will auto-populate if Yes) . . . . . \_\_\_\_\_

**4** Percentage of qualified income attributable to SSTB \_\_\_\_\_ %

**E 1** Tentative Schedule E profit (loss) from this business . . . . . \_\_\_\_\_

**2** Adjustments to qualified business income . . . . . \_\_\_\_\_

**3** Schedule E qualified business income . . . . . \_\_\_\_\_

**4 a** Calculated QBI allowed after passive/at-risk limits . . . . . \_\_\_\_\_

**b** Adjustments to allowed QBI . . . . . \_\_\_\_\_

**c** Allowable QBI after loss limits . . . . . \_\_\_\_\_

**5** Additional deductions related to this business reported on separate schedules . . . . . \_\_\_\_\_

**6** Net profit (loss) after adjustments, limitations, and deductions . . . . . \_\_\_\_\_

**7** Allowable Schedule E profit (loss) allocated to SSTB . . . . . \_\_\_\_\_

**8** Allowable Schedule E profit (loss) from this business . . . . . \_\_\_\_\_

**F 1** Ordinary gain (loss) from business assets . . . . . \_\_\_\_\_

**2** Ordinary gain (loss) adjustments . . . . . \_\_\_\_\_

**3** Qualified ordinary gain (loss) . . . . . \_\_\_\_\_

**4 a** Calculated QBI allowed after passive/at-risk limits . . . . . \_\_\_\_\_

**b** Adjustments to allowed QBI . . . . . \_\_\_\_\_

**c** Allowable short term qualified gain (loss) after passive/at-risk limits . . . . . \_\_\_\_\_

**5** Allowable ordinary gain (loss) allocated to SSTB . . . . . \_\_\_\_\_

**6** Allowable ordinary gain (loss)/recapture from this business . . . . . \_\_\_\_\_

**G 1** Section 1231 gain (loss) from business assets . . . . . \_\_\_\_\_

**2** Section 1231 gain (loss) adjustments . . . . . \_\_\_\_\_

**3** Section 1231 gain (loss) from qualified business . . . . . \_\_\_\_\_

**4 a** Calculated QBI allowed after passive/at-risk limits . . . . . \_\_\_\_\_

**b** Adjustments to allowed QBI . . . . . \_\_\_\_\_

**c** Allowable **ordinary** 1231 qualified gain (loss) . . . . . \_\_\_\_\_

**5** Allowable ordinary 1231 gain (loss) allocated to SSTB . . . . . \_\_\_\_\_

**6** Allowable ordinary 1231 gain (loss) from this business . . . . . \_\_\_\_\_

SMART WORKSHEET FOR: Schedule E Worksheet (5 RADMAN ST EPPING)

Activity Summary Smart Worksheet			
Supporting information provided by program. NO ENTRIES ARE NEEDED.			
	Regular Tax	QBI	Alternative Minimum Tax
<b>A</b> Ownership . . . . .	Taxpayer		
<b>B</b> At risk status . . . . .	All		
<b>C</b> Passive status . . . . .	Active RE		
<b>Schedule E</b>			
<b>D</b> Tentative profit (loss) . . . . .	-21,837.		-21,837.
<b>E</b> Other adjustments . . . . .			
<b>F</b> At risk disallowed loss . . . . .			
<b>G</b> Passive carryover loss . . . . .			
<b>H</b> Passive disallowed loss . . . . .	-19,761.		-19,761.
<b>I</b> Net profit (loss) allowed . . . . .	-2,076.		-2,076.
<b>Related Dispositions</b>			
<b>J</b> Tentative profit (loss) . . . . .			
<b>K</b> At risk disallowed loss . . . . .			
<b>L</b> Passive carryover loss . . . . .			
<b>M</b> Passive disallowed loss . . . . .			
<b>N</b> Net profit (loss) allowed . . . . .			

DONOR

SMART WORKSHEET FOR: Schedule E Worksheet (5 RADMAN ST EPPING)

<b>Carryforward to 2021 Smart Worksheet</b> Supporting information provided by program. NO ENTRIES ARE NEEDED.			
	Regular Tax	QBI	Alternative Minimum Tax
<b>A</b> Section 179 carryover . . . . .			
<b>At-Risk Losses Carryover</b>			
<b>B</b> Schedule E suspended loss . . . . .			
<b>C</b> Schedule D short-term suspended loss . . . . .			
<b>D</b> Schedule D long-term suspended loss . . . . .			
<b>E</b> Form 4797 ordinary suspended loss . . . . .			
<b>F</b> Form 4797 long-term suspended loss . . . . .			
<b>Passive Losses Carryover</b>			
<b>G</b> Schedule E suspended loss . . . . .	-19,761.		-19,761.
<b>H</b> Schedule D short-term suspended loss . . . . .			
<b>I</b> Schedule D long-term suspended loss . . . . .			
<b>J</b> Form 4797 ordinary suspended loss . . . . .			
<b>K</b> Form 4797 long-term suspended loss . . . . .			
<b>L</b> Vacation home operating expenses . . . . .			
<b>M</b> Vacation home depreciation . . . . .			

SMART WORKSHEET FOR: Schedule E Worksheet (107 SUBH LABH WAGHODIA RD)

This copy of the Worksheet will be on [Schedule E, Page 1, Copy 1, Property B](#)

DONOR

SMART WORKSHEET FOR: Schedule E Worksheet (107 SUBH LABH WAGHODIA RD)

Qualified Business Income Deduction Smart Worksheet

Completing this worksheet past line A is generally only necessary if Form 8995A must be filed (i.e. taxable income is above threshold amounts or qualified coop payments are present).

A 1 Is this activity a qualified trade or business? [ ] Yes [X] No
a This rental qualifies as a business under the safe harbor requirements of Notice 2019-07 [ ]
b This rental is part of a Rental Real Estate Enterprise described in Rev Proc 2019-38 [ ]
If part of a Rev Proc 2019-38 enterprise, select group # (see help)
2 QBI worksheet to report if qualified business (double click to link)
B Trade or Business Name
C Trade or Business ID Number
D 1 Is this a Specified Service Trade or Business (SSTB)? [ ] Yes [ ] No
2 If No, is income attributable to a SSTB? (see help) [ ] Yes [ ] No
3 QBI worksheet for SSTB income (this will auto-populate if Yes)
4 Percentage of qualified income attributable to SSTB %
E 1 Tentative Schedule E profit (loss) from this business
2 Adjustments to qualified business income
3 Schedule E qualified business income
4 a Calculated QBI allowed after passive/at-risk limits
b Adjustments to allowed QBI
c Allowable QBI after loss limits
5 Additional deductions related to this business reported on separate schedules
6 Net profit (loss) after adjustments, limitations, and deductions
7 Allowable Schedule E profit (loss) allocated to SSTB
8 Allowable Schedule E profit (loss) from this business
F 1 Ordinary gain (loss) from business assets
2 Ordinary gain (loss) adjustments
3 Qualified ordinary gain (loss)
4 a Calculated QBI allowed after passive/at-risk limits
b Adjustments to allowed QBI
c Allowable short term qualified gain (loss) after passive/at-risk limits
5 Allowable ordinary gain (loss) allocated to SSTB
6 Allowable ordinary gain (loss)/recapture from this business
G 1 Section 1231 gain (loss) from business assets
2 Section 1231 gain (loss) adjustments
3 Section 1231 gain (loss) from qualified business
4 a Calculated QBI allowed after passive/at-risk limits
b Adjustments to allowed QBI
c Allowable ordinary 1231 qualified gain (loss)
5 Allowable ordinary 1231 gain (loss) allocated to SSTB
6 Allowable ordinary 1231 gain (loss) from this business

SMART WORKSHEET FOR: Schedule E Worksheet (107 SUBH LABH WAGHODIA RD)

<b>Activity Summary Smart Worksheet</b> Supporting information provided by program. NO ENTRIES ARE NEEDED.			
	Regular Tax	QBI	Alternative Minimum Tax
<b>A</b> Ownership . . . . .	<u>Taxpayer</u>		
<b>B</b> At risk status . . . . .	<u>All</u>		
<b>C</b> Passive status . . . . .	<u>Active RE</u>		
<b>Schedule E</b>			
<b>D</b> Tentative profit (loss) . . . . .	-5,635.		-5,635.
<b>E</b> Other adjustments . . . . .			
<b>F</b> At risk disallowed loss . . . . .			
<b>G</b> Passive carryover loss . . . . .			
<b>H</b> Passive disallowed loss . . . . .	-5,099.		-5,099.
<b>I</b> Net profit (loss) allowed . . . . .	-536.		-536.
<b>Related Dispositions</b>			
<b>J</b> Tentative profit (loss) . . . . .			
<b>K</b> At risk disallowed loss . . . . .			
<b>L</b> Passive carryover loss . . . . .			
<b>M</b> Passive disallowed loss . . . . .			
<b>N</b> Net profit (loss) allowed . . . . .			

DONOR

SMART WORKSHEET FOR: Schedule E Worksheet (107 SUBH LABH WAGHODIA RD)

<b>Carryforward to 2021 Smart Worksheet</b> Supporting information provided by program. NO ENTRIES ARE NEEDED.			
	Regular Tax	QBI	Alternative Minimum Tax
<b>A</b> Section 179 carryover . . . . .			
<b>At-Risk Losses Carryover</b>			
<b>B</b> Schedule E suspended loss . . . . .			
<b>C</b> Schedule D short-term suspended loss . . . . .			
<b>D</b> Schedule D long-term suspended loss . . . . .			
<b>E</b> Form 4797 ordinary suspended loss . . . . .			
<b>F</b> Form 4797 long-term suspended loss . . . . .			
<b>Passive Losses Carryover</b>			
<b>G</b> Schedule E suspended loss . . . . .	-5,099.		-5,099.
<b>H</b> Schedule D short-term suspended loss . . . . .			
<b>I</b> Schedule D long-term suspended loss . . . . .			
<b>J</b> Form 4797 ordinary suspended loss . . . . .			
<b>K</b> Form 4797 long-term suspended loss . . . . .			
<b>L</b> Vacation home operating expenses . . . . .			
<b>M</b> Vacation home depreciation . . . . .			

DONOR

### Additional information from your 2020 Federal Tax Return

#### Schedule E: Supplemental Income and Loss

#### Line 19 Other Expenses: Property (1)

Continuation Statement

Expense Description	Amount
WATER SERVICE CHARGES	532.
LANDSCAPING AND OTHER OUTDOOR MAINTENANCE	2,055.
MAIL RE-DIRECT SERVICE CHARGES	63.
<b>Total</b>	<b>2,650.</b>

DO NOT MAIL



# 2020 MICHIGAN Individual Income Tax Return MI-1040

**Amended Return**   
(Include Schedule AMD)

**Return is due April 15, 2021.** Type or print in blue or black ink.

1. Filer's First Name YOGENDRAKUMAR	M.I. B	Last Name PATEL	2. Filer's Full Social Security No. (Example: 123-45-6789)  153 — 91 — 3441
If a Joint Return, Spouse's First Name NIHARIKABEN	M.I.	Last Name PATEL	3. Spouse's Full Social Security No. (Example: 123-45-6789)  339 — 47 — 4275
Home Address (Number, Street, or P.O. Box) 45552 ELMWOOD CIR			4. School District Code (5 digits – see page 60) 82160
City or Town CANTON	State MI	ZIP Code 48188	

<p><b>5. STATE CAMPAIGN FUND</b> Check if you (and/or your spouse, if filing a joint return) want \$3 of your taxes to go to this fund. This will not increase your tax or reduce your refund.</p> <p>a. <input type="checkbox"/> Filer b. <input type="checkbox"/> Spouse</p>	<p><b>6. FARMERS, FISHERMEN, OR SEAFARERS</b> <input type="checkbox"/> Check this box if 2/3 of your income is from farming, fishing, or seafaring.</p>
<p><b>7. 2020 FILING STATUS.</b> Check one.</p> <p>a. <input type="checkbox"/> Single</p> <p>b. <input checked="" type="checkbox"/> Married filing jointly</p> <p>c. <input type="checkbox"/> Married filing separately*</p> <p>* If you check box "c," complete line 3 and enter spouse's full name below: <input style="width:200px; height:20px;" type="text"/></p>	<p><b>8. 2020 RESIDENCY STATUS.</b> Check all that apply.</p> <p>a. <input checked="" type="checkbox"/> Resident</p> <p>b. <input type="checkbox"/> Nonresident *</p> <p>c. <input type="checkbox"/> Part-Year Resident *</p> <p>* If you check box "b" or "c," you must complete and include Schedule NR.</p>

**9. EXEMPTIONS. NOTE:** If someone else can claim you as a dependent, check box 9e, enter 0 on line 9a and enter \$1,500 on line 9e (see instr.).

a. Number of exemptions (see instructions).....	9a.	3	x \$4,750	9a.	14250	00
b. Number of individuals who qualify for one of the following special exemptions: deaf, blind, hemiplegic, paraplegic, quadriplegic, or totally and permanently disabled.....	9b.		x \$2,800	9b.		00
c. Number of qualified disabled veterans.....	9c.		x \$400	9c.		00
d. Number of Certificates of Stillbirth from MDHHS (see instructions).....	9d.		x \$4,750	9d.		00
e. Claimed as dependent, see line 9 NOTE above.....	9e.	<input type="checkbox"/>		9e.		00
f. Add lines 9a, 9b, 9c, 9d and 9e. Enter here and on line 15.....	9f.			9f.	14250	00
<b>10. Adjusted Gross Income</b> from your U.S. Forms 1040 or 1040NR (see instructions).....	10.			10.	142164	00
<b>11. Additions from Schedule 1, line 9. Include Schedule 1</b> .....	11.			11.		00
<b>12. Total.</b> Add lines 10 and 11.....	12.			12.	142164	00
<b>13. Subtractions from Schedule 1, line 29. Include Schedule 1</b> .....	13.			13.		00
<b>14. Income subject to tax.</b> Subtract line 13 from line 12. If line 13 is greater than line 12, enter "0".....	14.			14.	142164	00
<b>15. Exemption allowance.</b> Enter amount from line 9f or Schedule NR, line 19.....	15.			15.	14250	00
<b>16. Taxable income.</b> Subtract line 15 from line 14. If line 15 is greater than line 14, enter "0".....	16.			16.	127914	00
<b>17. Tax.</b> Multiply line 16 by 4.25% (0.0425).....	17.			17.	5436	00

**NON-REFUNDABLE CREDITS**

		AMOUNT		CREDIT
18. Income Tax Imposed by government units outside Michigan. Include a copy of the return (see instructions).....	18a.	00	18b.	00
19. Michigan Historic Preservation Tax Credit carryforward (see instructions).....	19a.	00	19b.	00
<b>20. Income Tax.</b> Subtract the sum of lines 18b and 19b from line 17. If the sum of lines 18b and 19b is greater than line 17, enter "0".....	20.		20.	5436 00

Filer's Full Social Security Number

153 — 91 — 3441

21. Enter amount of Income Tax from line 20.....	21.	5436	00
22. Voluntary Contributions from Form 4642, line 6. <b>Include Form 4642</b> .....	22.		00
23. <b>USE TAX.</b> Use tax due on Internet, mail order or other out-of-state purchases from Worksheet 1 (see instructions).....	23.	0	00
<b>24. Total Tax Liability.</b> Add lines 21, 22 and 23.....	24.	5436	00

**REFUNDABLE CREDITS AND PAYMENTS**

25. <b>Property Tax Credit.</b> Include MI-1040CR or MI-1040CR-2.....	25.		00
26. <b>Farmland Preservation Tax Credit.</b> Include MI-1040CR-5.....	26.		00
27. Earned Income Tax Credit. Multiply line 27a by 6% (0.06) and enter result on line 27b.....	27a.	FEDERAL	00
	27b.	MICHIGAN	00
28. Michigan Historic Preservation Tax Credit (refundable). <b>Include Form 3581</b> .....	28.		00
29. Michigan tax withheld from Schedule W, line 6. <b>Include Schedule W (do not submit W-2s)</b> .....	29.		6011
30. Estimated tax, extension payments and 2019 credit forward.....	30.		00
31. <b>2020 AMENDED RETURNS ONLY.</b> Taxpayers completing an original 2020 return should skip to line 32. Amended returns must <b>include Schedule AMD (see instructions)</b> .			
31a. <input type="checkbox"/> If you had a refund and/or credit forward on the original return, check box 31a and enter this amount as a negative number on line 31c.			
31b. <input type="checkbox"/> If you paid with the original return, check box 31b and enter the amount paid with the original return, plus any additional tax paid after filing, as a positive number on line 31c. Do not include interest or penalty.	31c.		00
<b>32. Total refundable credits and payments.</b> Add lines 25, 26, 27b, 28, 29, 30 and 31c.....	32.		6011

**REFUND OR TAX DUE**

33. If line 32 is less than line 24, subtract line 32 from line 24. If applicable, see instructions. Include interest <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> 00 and penalty <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> 00.....	<b>YOU OWE</b>	33.		00
34. <b>Overpayment.</b> If line 32 is greater than line 24, subtract line 24 from line 32.....		34.	575	00
35. <b>Credit Forward.</b> Amount of line 34 to be credited to your 2021 estimated tax for your 2021 tax return ...		35.		00
36. Subtract line 35 from line 34.....	<b>REFUND</b>	36.	575	00

**DIRECT DEPOSIT**

Deposit your refund directly to your financial institution! See instructions and complete a, b and c.

a. Routing Transit Number

b. Account Number

c. Type of Account

1.  Checking 2.  Savings

**Deceased Taxpayer.** If Filer and/or Spouse died after December 31, 2019, enter dates below. **ENTER DATE OF DEATH ONLY.** Example: 04-15-2020 (MM-DD-YYYY)

Filer	— —	Spouse	— —
-------	-----	--------	-----

**Preparer Certification.** I declare under penalty of perjury that this return is based on all information of which I have any knowledge.

Preparer's PTIN, FEIN or SSN  
P02082703

**Taxpayer Certification.** I declare under penalty of perjury that the information in this return and attachments is true and complete to the best of my knowledge.

Filer's Signature	Date
Spouse's Signature	Date

Preparer's Name (print or type)  
SYAM PRIYA RAM SAGAR GUPTA TA  
Preparer's Signature  
SYAM PRIYA RAM SAGAR GUPTA TA  
Preparer's Business Name, Address and Telephone Number  
GLOBAL TAXES LLC  
2530 PEBBLE CREEK LN  
CUMMING GA 30041  
678-965-9522

By checking this box, I authorize Treasury to discuss my return with my preparer.

**Refund, credit, or zero returns.** Mail your return to:

**Michigan Department of Treasury, Lansing, MI 48956**

**Pay amount on line 33 (see instructions).** Mail your check and return to:

**Michigan Department of Treasury, Lansing, MI 48929**

**2020 MICHIGAN Withholding Tax Schedule**

Issued under authority of Public Act 281 of 1967, as amended.

Type or print in blue or black ink.

**Attachment 13**

**INSTRUCTIONS:** If you had Michigan income tax withheld in 2020, you must complete a *Withholding Tax Schedule* (Schedule W) to claim the withholding on your *Individual Income Tax Return* (MI-1040, line 29). Report military pay in Table 1 and military retirement benefits and taxable railroad retirement benefits (both Tier 1 and Tier 2) in Table 2 even if no Michigan tax was withheld. Include your completed Schedule W with Form MI-1040. See complete instructions on page 2 of this form. If you need additional space, include another Schedule W.

1. Filer's First Name YOGENDRAKUMAR	M.I. B	Last Name PATEL	2. Filer's Full Social Security No. (Example: 123-45-6789) 153 — 91 — 3441
If a Joint Return, Spouse's First Name NIHARIKABEN	M.I.	Last Name PATEL	3. Spouse's Full Social Security No. (Example: 123-45-6789) 339 — 47 — 4275

**TABLE 1: MICHIGAN TAX WITHHELD OR MILITARY PAY REPORTED ON W-2, W-2G or CORRECTED W-2 FORMS**

A		B	C	D		E	
Enter "X" for: Filer or Spouse		Employer's identification number (Example: 38-1234567)	Box c — Employer's name	Box 1 — Wages, tips, other compensation		Box 17 — Michigan income tax withheld	
X		76-0696504	CORPORATE EMPLOY	14742	00	627	00
X		38-0549190	FORD MOTOR COMPA	100741	00	4282	00
	X	46-4719451	GCH & AFFILIATES	28675	00	1102	00
					00		00
					00		00
Enter Table 1 Subtotal from additional Schedule W forms (if applicable).....							00
4. <b>SUBTOTAL.</b> Enter total of Table 1, column E. ....						4.	6011 00

**TABLE 2: MICHIGAN TAX WITHHELD OR MILITARY RETIREMENT BENEFITS AND RAILROAD RETIREMENT BENEFITS (BOTH TIER 1 AND TIER 2) REPORTED ON 1099 FORMS**

A		B	C	D	E		
Enter "X" for: Filer or Spouse		Payer's federal identification number (Example: 38-1234567)	Payer's name	Taxable pension distribution, misc. income, etc. (see inst.)	Michigan income tax withheld		
					00	00	
					00	00	
					00	00	
					00	00	
					00	00	
Enter Table 2 Subtotal from additional Schedule W forms (if applicable).....							0
5. <b>SUBTOTAL.</b> Enter total of Table 2, column E. ....						5.	00
6. <b>TOTAL.</b> Add lines 4 and 5. Enter here and carry to MI-1040, line 29.....						6.	6011

# Michigan Information Worksheet

**2020**

▶ Keep for your records

## Part I – Personal Information

**Taxpayer:**

Last Name . . . . . PATEL  
 First Name . . . . . YOGENDRAKUMAR  
 Middle Initial . . . . . B Suffix . . . . . \_\_\_\_\_  
 Social Security No. . . . . 153-91-3441  
 Date of Birth . . . . . 06/07/1981 (mm/dd/yyyy)  
 Age as of 12/31/2020 39  
 Date of death . . . . . \_\_\_\_\_  
 Occupation . . . . . MECH ENGINEER  
 Work Phone . . . . . (313) 801-6021  
 Home Phone . . . . . (313) 801-6021

**Spouse:**

Last Name . . . . . PATEL  
 First Name . . . . . NIHARIKABEN  
 Middle Initial . . . . . \_\_\_\_\_ Suffix . . . . . \_\_\_\_\_  
 Social Security No. . . . . 339-47-4275  
 Date of Birth . . . . . 05/31/1981 (mm/dd/yyyy)  
 Age as of 12/31/2020 39  
 Date of death . . . . . \_\_\_\_\_  
 Occupation . . . . . REGISTERED NURSE  
 Work Phone . . . . . (313) 801-6021

Print phone number on city returns  Home  TP work  Spouse work

c/o Name . . . . . \_\_\_\_\_  
 Address . . . . . 45552 ELMWOOD CIR Apt No. \_\_\_\_\_  
 City . . . . . CANTON State . . MI ZIP Code . . . . . 48188  
 Foreign province/county \_\_\_\_\_ Foreign postal code \_\_\_\_\_  
 Foreign country . . . . . \_\_\_\_\_  
 School District Code . . . . . ▶ 82160

## Part II – Main Form

**Taxpayer**  **Spouse (if different)**   
 Form MI-1040: Full-Year Resident . . . . . ▶ \_\_\_\_\_  
 Form MI-1040: Nonresident . . . . . ▶ \_\_\_\_\_  
 Form MI-1040: Part-Year Resident . . . . . ▶ \_\_\_\_\_  
 Enter Nonresident and Part-Year Resident allocations on Schedule NR. . . . . ▶ \_\_\_\_\_  
 Taxpayer residency dates . . . . . From \_\_\_\_\_ To \_\_\_\_\_  
 Spouse residency dates . . . . . From \_\_\_\_\_ To \_\_\_\_\_

**City Resident Status** (complete if filing a city income tax return):

<b>Detroit</b>	Full-year resident <input type="checkbox"/>	Nonresident <input type="checkbox"/>	Part-year resident <input type="checkbox"/>
	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Spouse's residency if different	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

**Other cities:**

Caution: ProSeries does not support filing of Hudson city returns (see tax help)

**Important:** Complete the table below to indicate the residency status and activate the income tax return(s) for any of the following cities: (The program will prepare **Form(s) CF-1040** for you)

• Albion	• Battle Creek	• Benton Harbor	• Big Rapids	• East Lansing	• Flint
• Grand Rapids	• Grayling	• Hamtramck	• Highland Park	• Ionia	• Jackson
• Lansing	• Lapeer	• Muskegon	• Muskegon Heights	• Pontiac	• Portland
• Port Huron	• Saginaw	• Springfield	• Walker		

City name	Residency Status				Part-year residents only:		
	Full year	Non res	Part-year	Do Not File	Taxpayer's Former address	Dates of residency	
					Spouse's Former address	From	To
_____	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	_____	_____	_____
_____	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	_____	_____	_____
_____	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	_____	_____	_____
_____	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	_____	_____	_____

Part III – Filing Status

- Single
- Married, filing jointly
- Married, filing separately

Part IV – Dependent Information

Full Name	Relationship	Age	Disabled Veteran	Special exemption code	Filing a 2020 Michigan tax return
DARSH PATEL	Son	10	<input type="checkbox"/>	—	<input type="checkbox"/>
_____	_____	_____	<input type="checkbox"/>	—	<input type="checkbox"/>
_____	_____	_____	<input type="checkbox"/>	—	<input type="checkbox"/>

Stillbirth Exemption

A stillbirth exemption is available if you are a parent of a stillborn delivered during 2020 and have been issued a Certificate of Stillbirth from the Michigan Department of Health and Human Services. Enter number of Certificates of Stillbirth from MDHHS if any \_\_\_\_\_  
 (If claiming this exemption include a copy of the MDHHS certificate with the return.)

**Schedule NR:** If one spouse is a full-year resident while the other is a part-year or nonresident, enter number of certificates attributable to the full-year resident spouse \_\_\_\_\_  
 enter number of certificates attributable to the part-year or nonresident spouse \_\_\_\_\_

Part V – Homeowner/Renter Information

Taxpayer's status:

- Homeowner who paid property tax
- Renter (including alternate housing facilities)
- Mobile home park resident

QuickZoom to Property Tax Information Worksheet . . . . . ▶ \_\_\_\_\_

Part VI – Electronic Filing Information

- File state return electronically

Electronic PDF Attachments

PDF's that you have selected to attach to state e-file return are listed below.

Description	Filename

Fed/State (F/S) Return:

- Yes No
- Use Federal Signature (PIN) in place of MI-8453 (See Help)

State-Only (SO) Return:

- Yes No
- Use Electronic Signature Alternative, (ESA) (Shared Secrets) in place of MI-8453 (See Help)

Michigan EF Signature:

TP's Prior Year Adjusted Gross Income or Household Income (See Help) . . . . . \_\_\_\_\_  
 TP's Prior Year Refund or Tax Due Amount (See Help) . . . . . \_\_\_\_\_  
 Spouse's Prior Year Adjusted Gross Income or Household Income (See Help) . . . . . \_\_\_\_\_  
 Spouse's Prior Year Refund or Tax Due Amount (See Help) . . . . . \_\_\_\_\_

Detroit EF Signature:

TP's Prior Year Adjusted Gross Income (See Help) . . . . . \_\_\_\_\_  
 TP's Prior Year Refund or Tax Due Amount (See Help) . . . . . \_\_\_\_\_  
 Spouse's Prior Year Adjusted Gross Income (See Help) . . . . . \_\_\_\_\_  
 Spouse's Prior Year Refund or Tax Due Amount (See Help) . . . . . \_\_\_\_\_

EF Status Dates:

Date return was EFiled . . . . . \_\_\_\_\_  
 Date return was accepted by state . . . . . \_\_\_\_\_  
 Date Form MI-1040-V was given to client . . . . . \_\_\_\_\_

QuickZoom to Form MI-8453 Additional Information Smart Worksheet . . . . . ▶ \_\_\_\_\_

Electronic Filing of Amended Return:

- The amended return will be filed electronically
- Date amended return was EFiled . . . . . \_\_\_\_\_
- Date amended return was accepted by the state . . . . . \_\_\_\_\_

Part VII – Direct Deposit Information or Electronic Funds Withdrawal Information

**Note:** Direct Deposit or Direct Debit is only available on an original return and may not be used to issue a refund or a payment on an amended return.

State Information:

- Yes No
- Use direct deposit for any state tax refund
- Use Electronic Funds Withdrawal for state tax payment (Electronic Filing Only)?

State balance due amount from this return . . . . . \_\_\_\_\_  
 Enter the payment date to withdraw from the account below . . . . . \_\_\_\_\_

City Information:

- Use direct deposit for any city tax refund (see help)
- Use electronic funds withdrawal for any city tax due (see help)

Enter the payment date to withdraw from the account below . . . . . \_\_\_\_\_

**Bank Information (State and City):**

For any of the above options, fill out information below:

For direct deposit or electronic funds withdrawal, fill out information below:

Name of financial institution . . . \_\_\_\_\_  
Account type . . . Checking  Savings   
Routing number . . . . . \_\_\_\_\_  
Account number . . . . . \_\_\_\_\_

**International ACH Transactions**

Yes No

Will the funds for this refund (or payment) go to (or come from) an account outside the U.S.?

**Part VIII – Additional Return Information**

**Exemptions:**

Taxpayer Spouse

- |                          |                          |  |
|--------------------------|--------------------------|--|
| <input type="checkbox"/> | <input type="checkbox"/> | Blind  |
| <input type="checkbox"/> | <input type="checkbox"/> | Deaf   |
| <input type="checkbox"/> | <input type="checkbox"/> | Paraplegic/Hemiplegic/Quadriplegic                     |
| <input type="checkbox"/> | <input type="checkbox"/> | Totally and Permanently Disabled                       |
| <input type="checkbox"/> | <input type="checkbox"/> | Disabled Veteran                                       |
| <input type="checkbox"/> | <input type="checkbox"/> | Can be claimed as a dependent on someone else's return |

**Person Filing on Behalf of Deceased:**

- Use federal Form 1310 in place of Form MI-1310
- Personal Representative
- Claimant

First Name . . . \_\_\_\_\_ Middle Initial . . . \_\_\_\_\_ Last Name . . . \_\_\_\_\_  
Address . . . . . \_\_\_\_\_  
City . . . . . \_\_\_\_\_ State . . . \_\_\_\_\_ ZIP Code . . . \_\_\_\_\_

**Address Change for CF-1040 city returns only (excludes Detroit):**

Address is same as last year

**State Campaign Fund:**

Yes No

- Does taxpayer want \$3 to go to State Campaign Fund?
- Does spouse want \$3 to go to State Campaign Fund?

**Part IX – Preparer Information**

Enter Preparer Code from Firm/Preparer Info . . . 01

QuickZoom to Firm/Preparer Info . . . . . \_\_\_\_\_

If not signing as preparer, have following printed instead of firm information:

- self-prepared or
- prepared by a non-paid preparer

**Third Party Designee (See Help):**

Yes No

- TP authorizes Michigan Department of Treasury to discuss return with preparer (**MI-1040 and Detroit returns only**)?
- TP authorizes another person (designee) to discuss return with **city** Income Tax Department (**CF-1040 only**)?
- Preparer is third party designee (**CF-1040 only**)?

**Third party designee information for CF-1040 city returns only (excludes Detroit):**

Designee's name (other than preparer) . . . . . \_\_\_\_\_  
Designee's phone number (other than preparer) . . . . . \_\_\_\_\_  
Personal identification number . . . . . \_\_\_\_\_

**Part X – Extension Status**

**State Extension:**

Yes No

Tax return due date extended?

Extended due date . . . \_\_\_\_\_

**QuickZoom** to Form 4: Application for extension to file tax returns . . . . . ▶ \_\_\_\_\_

**City Extensions (excludes Detroit):**

**Yes No**

Tax return due date extended?

Extended due date . . . \_\_\_\_\_

**QuickZoom** to Form CF-4868: Application for extension to file **Michigan city** tax returns . . . . . ▶ \_\_\_\_\_

**QuickZoom** to Form CF-4868-EFT: Application for extension to file **Michigan city** tax returns. . . . . ▶ \_\_\_\_\_

**Detroit City Extensions:**

**Yes No**

Tax return due date extended?

Extended due date . . . \_\_\_\_\_

**QuickZoom** to Form 5209: Application for extension to file **Detroit city** tax return . . . . . ▶ \_\_\_\_\_

Spouse, if  
different

**Yes No**

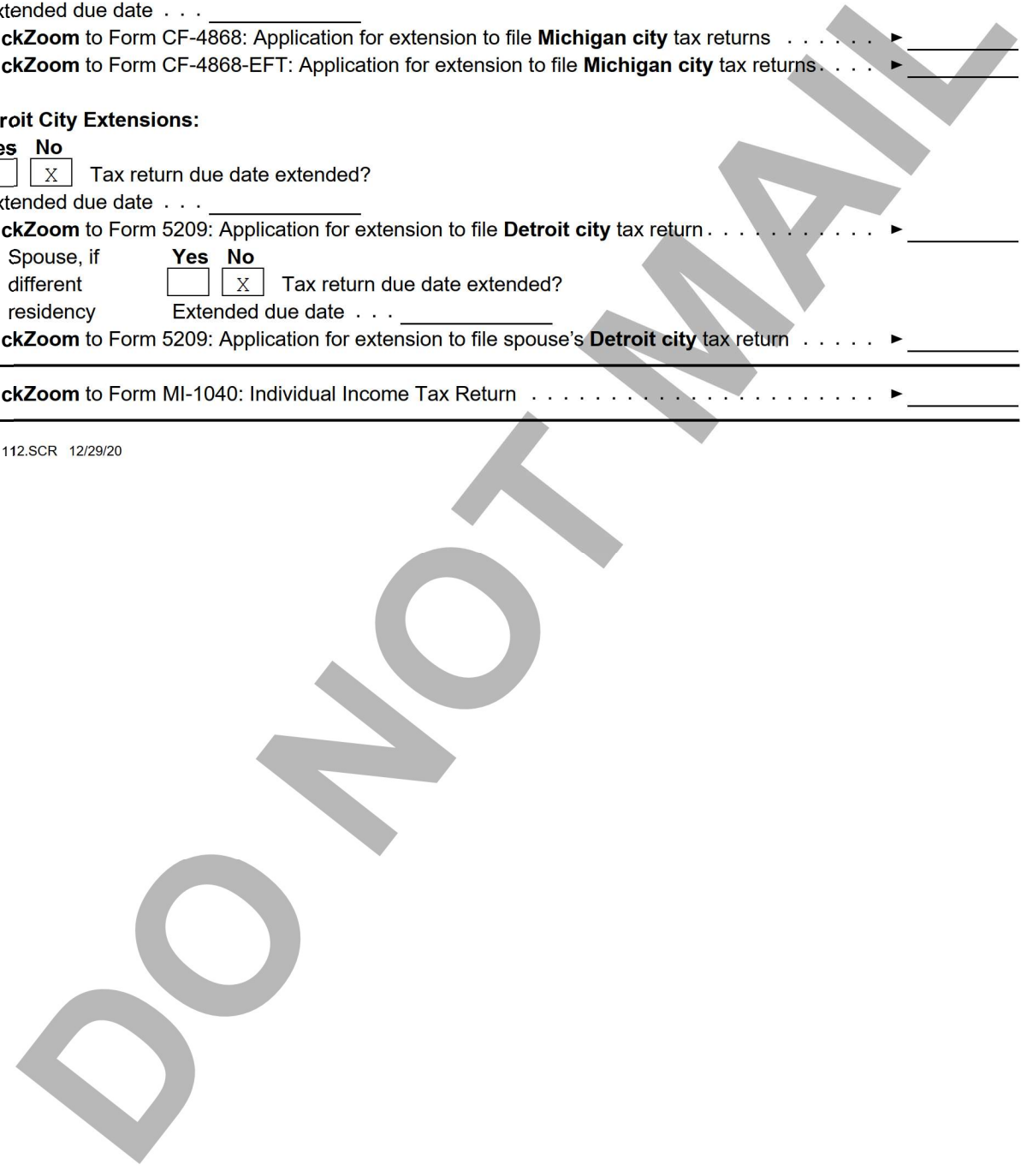
Tax return due date extended?

residency

Extended due date . . . \_\_\_\_\_

**QuickZoom** to Form 5209: Application for extension to file spouse's **Detroit city** tax return . . . . . ▶ \_\_\_\_\_

**QuickZoom** to Form MI-1040: Individual Income Tax Return . . . . . ▶ \_\_\_\_\_



# Total Household Resources Worksheet

**2020**

▶ Keep for your records

Name as Shown on Return YOGENDRAKUMAR B & NIHARIKABEN PATEL	Social Security Number 153-91-3441
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## Household Income Computation (for full year and part-year residents)

<b>Full year residents:</b> Complete column A only. <b>Part-year residents:</b> Complete columns A and B. <b>QuickZoom</b> to Schedule NR before completing column B . . . ▶ _____	<b>Column A</b>  Total Amount	<b>Column B</b> Received during Michigan residency
<b>1</b> Wages, salaries, tips, sick, strike and SUB pay . . . . . ▶ <b>1</b>	144,158.	
<b>Interest and dividends:</b>		
<b>2 a</b> Taxable interest and dividend income . . . . . less: interest and dividend income from Schedules K-1 . . . . .	618.	
<b>b</b> Nontaxable interest . . . . . Interest and dividends (including nontaxable interest) . . . . . ▶ <b>2</b>	618.	
<b>Net business and farm income:</b>		
<b>3 a</b> U.S. Schedule C income or loss . . . . . <b>b</b> Net farm income or loss . . . . . <b>c</b> Other gains or losses . . . . . <b>d</b> Income from Schedules K-1 . . . . . Net business and farm income . . . . . ▶ <b>3</b>		
<b>Net royalty and rent income:</b>		
<b>4</b> U.S. Schedule E income (if negative, enter 0). . . . . ▶ <b>4</b>	0.	
<b>Retirement pension and annuity benefits:</b>		
<b>5 a</b> Pension and IRA distributions . . . . . <b>b</b> Lump-sum distribution . . . . . Name of payer: _____ Retirement pension and annuity benefits . . . . . ▶ <b>5</b>		
<b>Capital gains or (losses):</b>		
<b>6 a</b> Capital gains less capital losses . . . . . <b>b</b> Excluded gain on sale of residence . . . . . Combine lines 6a and 6b . . . . . ▶ <b>6</b>		
<b>Alimony and other taxable income:</b>		
<b>7 a</b> Gambling/lottery winnings . . . . . <b>b</b> Prizes and awards from Form 1099-MISC . . . . . <b>c</b> Combine lines 7a and 7b . . . . . <b>d</b> Line 7c minus \$300 . . . . . <b>e</b> Other income from Form 1099-MISC . . . . . <b>f</b> Alimony received if due to divorce granted prior to 2019 . . . . . <b>g</b> Other taxable income . . . . . <b>h</b> Combine lines 7d through 7g . . . . . less: prior year Michigan Property Tax Credit (see tax help) . . . . . Total. Describe: _____ ▶ <b>7</b>		
<b>Social security, SSI and railroad retirement benefits:</b>		
<b>8 a</b> Social security or railroad retirement benefits . . . . . <b>b</b> Less deductions for medicare premiums . . . . . <b>c</b> Supplemental security income . . . . . <b>d</b> Death benefits and amounts received for minor children or other dependent adults who live with you . . . . . Combine lines 8a through 8d . . . . . ▶ <b>8</b>		
<b>9</b> Child support and foster parent payments . . . . . ▶ <b>9</b>		
<b>10</b> Unemployment compensation . . . . . ▶ <b>10</b>		
<b>11</b> Cash or merchandise received or expenses paid on your behalf (rents, taxes, utilities, food, medical care, etc.) by parents, relatives or friends in excess of \$300 . . . . . ▶ <b>11</b>		



Other nontaxable income:

<b>12 a</b> Compensation for damages to character or for personal injury or sickness . . . . .		
<b>b</b> An inheritance or life insurance proceeds (from other than spouse). . . . .		
<b>c</b> Death benefits paid by or on behalf of an employer. . . . .		
<b>d</b> Minister's housing allowance . . . . .		
<b>e</b> Forgiveness of debt to the extent not included in income less: exception for 'workout' loan modification . . . . .		
<b>f</b> Adoption subsidies. . . . .		
<b>g</b> Combat pay from W-2, box 12 code Q. . . . .		
<b>h</b> Nongovernmental scholarship, stipend, grant, or GI bill benefits and payments made directly to an educational institution . . . . .		
<b>i</b> Reimbursement from dependent care and/or medical care spending accounts. . . . .		
<b>j</b> If you are married, filing separately include your spouse's income unless you maintained separate homesteads. Complete and attach Form 5049 . . . . .		
<b>k</b> Other (see Tax Help). Enter description: . . . . .		
Total. Describe: . . . . . ▶ <b>12</b>		

<b>13</b> Workers' compensation, veterans' disability compensation . . . . . ▶ <b>13</b>		
<b>14</b> FIP and other MDHHS benefits . . . . . ▶ <b>14</b>		
<b>15 Subtotal.</b> Add lines 1 through 14. . . . . ▶ <b>15</b>	144,776.	

Adjustments:

<b>16 a</b> IRA deduction . . . . .		
<b>b</b> Moving expenses . . . . .		
<b>c</b> One half of self-employment tax . . . . .		
<b>d</b> Self-employment health insurance deduction . . . . .		
<b>e</b> SEP, SIMPLE or qualified plans . . . . .		
<b>f</b> Penalty for early withdrawal . . . . .		
<b>g</b> Alimony paid if deductible on U.S. Form 1040. . . . .		
<b>h</b> Student loan interest deduction . . . . .		
<b>i</b> Health savings account deduction . . . . .		
<b>j</b> Net operating loss deduction: (1) Federal net operating loss deduction. . . . . (2) Federal modified taxable income (see Help). . . . . (3) Enter the smaller of (1) or (2). If less than zero, enter -0-. . . . .		
<b>k</b> Educator expenses . . . . .		
<b>l</b> Tuition and fees deduction . . . . .		
<b>m</b> Certain business expenses of reservists, performing artists, and fee-basis government officials . . . . .		
<b>n</b> Domestic production activities deduction . . . . .		
<b>o</b> Archer MSA deduction . . . . .		
<b>p</b> Jury duty pay given to employer . . . . .		
<b>q</b> Other adjustments . . . . .		
<b>16</b> Total adjustments. Describe: . . . . . ▶ <b>16</b>		

<b>17 a</b> Medical insurance or HMO premiums you paid for you and your family (after tax premiums only). . . . .		
<b>b</b> Automobile insurance premiums (medical care portion only) . . . . .		
<b>17</b> Total medical insurance (line 17a plus line 17b) . . . . . ▶ <b>17</b>		
<b>18</b> Add lines 16 and 17 . . . . . ▶ <b>18</b>		

<b>19 Total Household Resources.</b> Subtract line 18 from line 15. . . ▶ <b>19</b>	144,776.	
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- QuickZoom to Form MI-1040CR (Homestead Property Tax Credit) . . . . . ▶
- QuickZoom to Form MI-1040CR2 (Property Tax Credit for Veterans and Blind People) . . . . . ▶
- QuickZoom to Form MI-1040CR7 (Home Heating Credit) . . . . . ▶

# Tax Payments Worksheet

**2020**

▶ Keep for your records

Name YOGENDRAKUMAR B & NIHARIKABEN PATEL	Social Security Number 153-91-3441
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## Tax Payments for the Current Year

		State	
		Date	Payment
1	First Payment . . . . .		
2	Second Payment . . . . .		
3	Third Payment . . . . .		
4	Fourth Payment . . . . .		
<b>Additional Payments</b>			
5	Payment . . . . .		
	Payment . . . . .		
	Payment . . . . .		
	Payment . . . . .		
	Payment . . . . .		
6	Overpayment from previous year applied to current year . . . . .	6	
7	Amount paid with current year extension . . . . .	7	
8	<b>Total tax payments</b> . . . . .	8	

## Income Taxes Withheld for the Current Year

9	State withholding on Forms W-2 . . . . .	9	6,011.
10	State withholding on Forms W-2G . . . . .	10	
11	State withholding on Forms 1099-R . . . . .	11	
12 a	State withholding on Forms 1099-MISC . . . . .	12 a	
b	State withholding on Forms 1099-NEC . . . . .	b	
c	State withholding on Forms 1099-G . . . . .	c	
d	State withholding on Forms 1099-K . . . . .	d	
13	Other state tax withholding . . . . .	13	
14	<b>Total income tax withheld</b> . . . . .	14	6,011.
15	Date return will be filed and balance paid . . . . .	15	