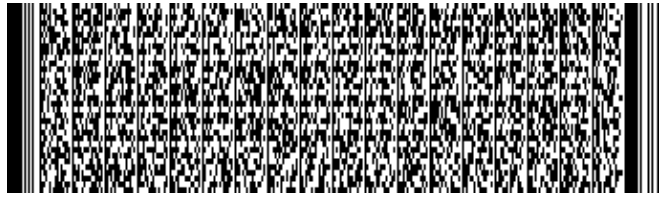




2100411512



Georgia Form **500** (Rev. 06/20/20)

Individual Income Tax Return

Georgia Department of Revenue

2020 (Approved software version)

Page **1**

Fiscal Year
Beginning

STATE GA
ISSUED

Fiscal Year
Ending

YOUR DRIVER'S
LICENSE/STATE ID

061710344

YOUR FIRST NAME
1. NAGA RAMYA

MI YOUR SOCIAL SECURITY NUMBER
117-17-4952

LAST NAME (For Name Change See IT-511 Tax Booklet)
GURIJALA

SUFFIX

SPOUSE'S FIRST NAME

MI SPOUSE'S SOCIAL SECURITY NUMBER

LAST NAME

SUFFIX

DEPARTMENT USE ONLY

ADDRESS (NUMBER AND STREET or P.O. BOX) (Use 2nd address line for Apt, Suite or Building Number) CHECK IF ADDRESS HAS CHANGED
2. 5628 TIERRA ROJA DR

APT NO 304

CITY (Please insert a space if the city has multiple names)
3. VIRGINIA BEACH

STATE ZIP CODE
VA 23455

(COUNTRY IF FOREIGN)

4. Enter your Residency Status with the appropriate number 4. 3

Residency Status

1. FULL-YEAR RESIDENT 2. PART-YEAR RESIDENT TO 3. NONRESIDENT

Omit Lines 9 thru 14 and use Form 500 Schedule 3 if you are a part-year or nonresident filer.

5. Enter Filing Status with appropriate letter (See IT-511 Tax Booklet)..... 5. A

Filing Status

A. Single B. Married filing joint C. Married filing separate (Spouse's social security number must be entered above) D. Head of Household or Qualifying Widow(er)

6. Number of exemptions (Check appropriate box(es) and enter total in 6c.) 6a. Yourself 6b. Spouse 6c. 1

7a. Number of Dependents (Enter details on Line 7b., and DO NOT include yourself or your spouse)..... 7a.

ALL PAGES (1-5) ARE REQUIRED FOR PROCESSING



2100411522

YOUR SOCIAL SECURITY NUMBER
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7b. Dependents (If you have more than 4 dependents, attach a list of additional dependents)

First Name, MI. **Last Name**

Social Security Number **Relationship to You**

First Name, MI. **Last Name**

Social Security Number **Relationship to You**

First Name, MI. **Last Name**

Social Security Number **Relationship to You**

First Name, MI. **Last Name**

Social Security Number **Relationship to You**

INCOME COMPUTATIONS

If amount on line 8, 9, 10, 13 or 15 is negative, use the minus sign (-). Example -3,456.

8. Federal adjusted gross income (From Federal Form 1040)..... 8. 54105
 (Do not use FEDERAL TAXABLE INCOME) If the amount on Line 8 is \$40,000 or more, or your gross income is less than your W-2s you must include a copy of your Federal Form 1040 Pages 1, 2, and Schedule 1.

9. Adjustments from Form 500 Schedule 1 (See IT-511 Tax Booklet) 9.

10. Georgia adjusted gross income (Net total of Line 8 and Line 9)..... 10.

11. Standard Deduction (Do not use FEDERAL STANDARD DEDUCTION)..... 11a.
 (See IT-511 Tax Booklet)

b. Self: 65 or over? Blind? Total x 1,300=..... 11b.

Spouse: 65 or over? Blind?

c. Total Standard Deduction (Line 11a + Line 11b)..... 11c.
 Use EITHER Line 11c OR Line 12c (Do not write on both lines)

12. Total Itemized Deductions used in computing Federal Taxable Income. If you use itemized deductions, you must include Federal Schedule A.

a. Federal Itemized Deductions (Schedule A-Form 1040) 12a.

b. Less adjustments: (See IT-511 Tax Booklet) 12b.

c. Georgia Total Itemized Deductions..... 12c.

13. Subtract either Line 11c or Line 12c from Line 10; enter balance..... 13.



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14a. Enter the number from Line 6c. Multiply by \$2,700 for filing status A or D or multiply by \$3,700 for filing status B or C	14a.	
14b. Enter the number from Line 7a. Multiply by \$3,000.....	14b.	
14c. Add Lines 14a. and 14b. Enter total.....	14c.	
15a. Income before GA NOL (Line 13 less Line 14c or Schedule 3, Line 14).....	15a.	2363
15b. Georgia NOL utilized (Cannot exceed Line 15a or the amount after applying the 80% limitation, see IT-511 Tax Booklet for more information)....	15b.	
15c. Georgia Taxable Income (Line 15a less Line 15b).....	15c.	2363
16. Tax (Use the Tax Table in the IT-511 Tax Booklet)	16.	41
17. Low Income Credit 17a. 17b. 	17c.	
18. Other State(s) Tax Credit (Include a copy of the other state(s) return)	18.	
19. Credits used from IND-CR Summary Worksheet	19.	
20. Total Credits Used from Schedule 2 Georgia Tax Credits (must be filed electronically)	20.	
21. Total Credits Used (sum of Lines 17-20) cannot exceed Line 16	21.	0
22. Balance (Line 16 less Line 21) if zero or less than zero, enter zero	22.	41

INCOME STATEMENT DETAILS Only enter income on which Georgia tax was withheld. Enter income from W-2s, 1099s, and G2-As on Line 4 GA Wages/Income. For other income statements complete Line 4 using the income reported from **Form G2-RP Line 12 or 13; Form G2-LP Line 11, or for Form G2-FL enter zero.**

(INCOME STATEMENT A)	(INCOME STATEMENT B)	(INCOME STATEMENT C)
1. WITHHOLDING TYPE: <input checked="" type="checkbox"/> W-2 <input type="checkbox"/> G2-A <input type="checkbox"/> G2-LP <input type="checkbox"/> 1099 <input type="checkbox"/> G2-FL <input type="checkbox"/> G2-RP	1. WITHHOLDING TYPE: <input type="checkbox"/> W-2 <input type="checkbox"/> G2-A <input type="checkbox"/> G2-LP <input type="checkbox"/> 1099 <input type="checkbox"/> G2-FL <input type="checkbox"/> G2-RP	1. WITHHOLDING TYPE: <input type="checkbox"/> W-2 <input type="checkbox"/> G2-A <input type="checkbox"/> G2-LP <input type="checkbox"/> 1099 <input type="checkbox"/> G2-FL <input type="checkbox"/> G2-RP
2. EMPLOYER/PAYER FEDERAL ID NUMBER (FEIN) <input checked="" type="checkbox"/> SSN <input type="checkbox"/> 461229393	2. EMPLOYER/PAYER FEDERAL ID NUMBER (FEIN) <input type="checkbox"/> SSN <input type="checkbox"/>	2. EMPLOYER/PAYER FEDERAL ID NUMBER (FEIN) <input type="checkbox"/> SSN <input type="checkbox"/>
3. EMPLOYER/PAYER STATE WITHHOLDING ID 3258254UK	3. EMPLOYER/PAYER STATE WITHHOLDING ID	3. EMPLOYER/PAYER STATE WITHHOLDING ID
4. GA WAGES / INCOME 2729	4. GA WAGES / INCOME	4. GA WAGES / INCOME
5. GA TAX WITHHELD 100	5. GA TAX WITHHELD	5. GA TAX WITHHELD

PLEASE COMPLETE INCOME STATEMENT DETAILS ON PAGE 4.

ALL PAGES (1-5) ARE REQUIRED FOR PROCESSING

REV 02/15/21 PRO



YOUR SOCIAL SECURITY NUMBER
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Page 4

(INCOME STATEMENT D)

1. **WITHHOLDING TYPE:**
 W-2 G2-A G2-LP
 1099 G2-FL G2-RP
2. **EMPLOYER/PAYER FEDERAL ID NUMBER (FEIN)** **SSN**

(INCOME STATEMENT E)

1. **WITHHOLDING TYPE:**
 W-2 G2-A G2-LP
 1099 G2-FL G2-RP
2. **EMPLOYER/PAYER FEDERAL ID NUMBER (FEIN)** **SSN**

(INCOME STATEMENT F)

1. **WITHHOLDING TYPE:**
 W-2 G2-A G2-LP
 1099 G2-FL G2-RP
2. **EMPLOYER/PAYER FEDERAL ID NUMBER (FEIN)** **SSN**

3. **EMPLOYER/PAYER STATE WITHHOLDING ID** 3. **EMPLOYER/PAYER STATE WITHHOLDING ID** 3. **EMPLOYER/PAYER STATE WITHHOLDING ID**
4. **GA WAGES / INCOME** 4. **GA WAGES / INCOME** 4. **GA WAGES / INCOME**
5. **GA TAX WITHHELD** 5. **GA TAX WITHHELD** 5. **GA TAX WITHHELD**

23. Georgia Income Tax Withheld on Wages and 1099s	23.	100
<small>(Enter Tax Withheld Only and include W-2s and/or 1099s)</small>		
24. Other Georgia Income Tax Withheld	24.	
<small>(Must include G2-A, G2-FL, G2-LP and/or G2-RP)</small>		
25. Estimated Tax paid for 2020 and Form IT-560	25.	
26. Schedule 2B Refundable Tax Credits	26.	
<small>(Cannot be claimed unless filed electronically)</small>		
27. Total prepayment credits (Add Lines 23, 24, 25 and 26)	27.	100
28. If Line 22 exceeds Line 27, subtract Line 27 from Line 22 and enter balance due	28.	
29. If Line 27 exceeds Line 22, subtract Line 22 from Line 27 and enter overpayment	29.	59
30. Amount to be credited to 2021 ESTIMATED TAX	30.	0
31. Georgia Wildlife Conservation Fund (No gift of less than \$1.00)	31.	
32. Georgia Fund for Children and Elderly (No gift of less than \$1.00)	32.	
33. Georgia Cancer Research Fund (No gift of less than \$1.00)	33.	
34. Georgia Land Conservation Program (No gift of less than \$1.00)	34.	
35. Georgia National Guard Foundation (No gift of less than \$1.00)	35.	
36. Dog & Cat Sterilization Fund (No gift of less than \$1.00)	36.	
37. Saving the Cure Fund (No gift of less than \$1.00)	37.	
38. Realizing Educational Achievement Can Happen (REACH) Program	38.	
<small>(No gift of less than \$1.00)</small>		



2100411552

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Page 5

- 39. Public Safety Memorial Grant (No gift of less than \$1.00)..... 39.
- 40. Form 500 UET (Estimated tax penalty) 500 UET exception attached 40.
- 41. (If you owe) Add Lines 28, 31 thru 40 41.
MAKE CHECK PAYABLE TO GEORGIA DEPARTMENT OF REVENUE..

Amount Due Mail To:
GEORGIA DEPARTMENT OF REVENUE
PROCESSING CENTER, PO BOX 740399
ATLANTA, GA 30374-0399

- 42. (If you are due a refund) Subtract the sum of Lines 30 thru 40 from Line 29 42. 59
THIS IS YOUR REFUND.....
If you do not enter Direct Deposit information or if you are a first time filer you will be issued a paper check.

42a. Direct Deposit (U.S. Accounts Only)

Type: Checking Savings
Routing Number 081202759
Account Number 199376678223

Refund Due Mail To:
GEORGIA DEPARTMENT OF REVENUE
PROCESSING CENTER, PO BOX 740380
ATLANTA, GA 30374-0380

INCLUDE ALL ITEMS IN ENVELOPE, **DO NOT STAPLE YOUR CHECK, W-2s, OTHER WITHHOLDING DOCUMENTS, OR TAX RETURN.**
I/We declare under the penalties of perjury that I/we have examined this return (including accompanying schedules and statements) and to the best of my/our knowledge and belief, it is true, correct, and complete. If prepared by a person other than the taxpayer(s), this declaration is based on all information of which the preparer has knowledge. Georgia Public Revenue Code Section 48-2-31 stipulates that taxes shall be paid in lawful money of the United States, free of any expense to the State of Georgia.

Taxpayer's Signature (Check box if deceased)

Spouse's Signature (Check box if deceased)

Date

Date

Taxpayer's Phone Number
312-536-0051

I authorize DOR to discuss this return with the named preparer.

By providing my e-mail address I am authorizing the Georgia Department of Revenue to electronically notify me at the below e-mail address regarding any updates to my account(s).

Taxpayer's E-mail Address

SYAM PRIYA RAM SAGAR GUPTA TALLAM

Signature of Preparer
Name of Preparer Other Than Taxpayer
SYAM PRIYA RAM SAGAR GUPT

Preparer's Firm Name
ENDOW TAX LLC

Preparer's Phone Number
678-965-9522

Preparer's FEIN
84-3171965

Preparer's SSN/PTIN/SIDN
P02082703



2107411512

YOUR SOCIAL SECURITY NUMBER

117-17-4952

DO NOT USE LINES 9 THRU 14 OF PAGES 2 AND 3 FORM 500 or 500X

SCHEDULE 3 COMPUTATION OF GEORGIA TAXABLE INCOME FOR ONLY PART-YEAR RESIDENTS AND NONRESIDENTS.

Income earned in another state as a Georgia resident is taxable but other state(s) tax credit may apply. See IT-511 Tax Booklet.

FEDERAL INCOME AFTER GEORGIA ADJUSTMENT (COLUMN A)	INCOME NOT TAXABLE TO GEORGIA (COLUMN B)	GEORGIA INCOME (COLUMN C)
1. WAGES, SALARIES, TIPS, etc 60005	1. WAGES, SALARIES, TIPS, etc 57276	1. WAGES, SALARIES, TIPS, etc 2729
2. INTEREST AND DIVIDENDS	2. INTEREST AND DIVIDENDS	2. INTEREST AND DIVIDENDS
3. BUSINESS INCOME OR (LOSS)	3. BUSINESS INCOME OR (LOSS)	3. BUSINESS INCOME OR (LOSS)
4. OTHER INCOME OR (LOSS) -5650	4. OTHER INCOME OR (LOSS) -5650	4. OTHER INCOME OR (LOSS) 0
5. TOTAL INCOME: TOTAL LINES 1 THRU 4 54355	5. TOTAL INCOME: TOTAL LINES 1 THRU 4 51626	5. TOTAL INCOME: TOTAL LINES 1 THRU 4 2729
6. TOTAL ADJUSTMENTS FROM FORM 1040	6. TOTAL ADJUSTMENTS FROM FORM 1040	6. TOTAL ADJUSTMENTS FROM FORM 1040
7. TOTAL ADJUSTMENTS FROM FORM 500, SCHEDULE 1	7. TOTAL ADJUSTMENTS FROM FORM 500, SCHEDULE 1	7. TOTAL ADJUSTMENTS FROM FORM 500, SCHEDULE 1
8. ADJUSTED GROSS INCOME: LINE 5 PLUS OR MINUS LINES 6 AND 7 54355	8. ADJUSTED GROSS INCOME: LINE 5 PLUS OR MINUS LINES 6 AND 7 51626	8. ADJUSTED GROSS INCOME: LINE 5 PLUS OR MINUS LINES 6 AND 7 2729
9. RATIO: Divide Line 8, Column C by Line 8, Column A enter percentage or check the box for Time Ratio. <input type="checkbox"/> Enter percentage.....	9.	5.02 % Not to exceed 100%
10a. Itemized <input type="checkbox"/> or Standard Deduction <input checked="" type="checkbox"/> or Georgia Itemized <input type="checkbox"/> (See IT-511 Tax Booklet)	10a.	4600
10b. Additional Standard Deduction Self: 65 or over? <input type="checkbox"/> Blind? <input type="checkbox"/> Spouse: 65 or over? <input type="checkbox"/> Blind? <input type="checkbox"/> Total x 1,300=	10b.	
11. Personal Exemption from Form 500 (See IT-511 Tax Booklet)		
11a. Enter the number on Line 6c. from Form 500 or 500X 1 multiply by \$2,700 for filing status A or D or multiply by \$3,700 for filing status B or C	11a.	2700
11b. Enter the number on Line 7a. from Form 500 or 500X multiply by \$3,000...	11b.	
12. Total Deductions and Exemptions: Add Lines 10a, 10b, 11a, and 11b.....	12.	7300
13. Multiply Line 12 by Ratio on Line 9 and enter result	13.	366
14. Income before GA NOL: Subtract Line 13 from Line 8, Column C Enter here and on Line 15a, Page 3 of Form 500 or Form 500X.....	14.	2363

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 NAGA RAMYA	Last name GURIJALA	Your social security number 117-17-4952
If joint return, spouse's first name and middle initial	Last name	Spouse's social security number
Home address (number and street). If you have a P.O. box, see instructions. 5628 TIERRA ROJA DR		Apt. no. 304
City, town, or post office. If you have a foreign address, also complete spaces below. VIRGINIA BEACH		State VA
Foreign country name		ZIP code 23455
Foreign province/state/county		Foreign postal code

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

At any time during 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

	(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
If more than four dependents, see instructions and check here ▶ <input type="checkbox"/>					<input type="checkbox"/>
					<input type="checkbox"/>
					<input type="checkbox"/>
					<input type="checkbox"/>

	1 Wages, salaries, tips, etc. Attach Form(s) W-2				1	60,005.
Attach Sch. B if required.	2a Tax-exempt interest	2a		b Taxable interest	2b	
	3a Qualified dividends	3a		b Ordinary dividends	3b	
	4a IRA distributions	4a		b Taxable amount	4b	
	5a Pensions and annuities	5a		b Taxable amount	5b	
	6a Social security benefits	6a		b Taxable amount	6b	
	7 Capital gain or (loss). Attach Schedule D if required. If not required, check here ▶ <input type="checkbox"/>				7	
	8 Other income from Schedule 1, line 9				8	-5,650.
	9 Add lines 1, 2b, 3b, 4b, 5b, 6b, 7, and 8. This is your total income ▶				9	54,355.
Standard Deduction for— • Single or Married filing separately, \$12,400 • Married filing jointly or Qualifying widow(er), \$24,800 • Head of household, \$18,650 • If you checked any box under <i>Standard Deduction</i> , see instructions.	10 Adjustments to income:					
	a From Schedule 1, line 22	10a				
	b Charitable contributions if you take the standard deduction. See instructions	10b		250.		
	c Add lines 10a and 10b. These are your total adjustments to income ▶				10c	250.
	11 Subtract line 10c from line 9. This is your adjusted gross income ▶				11	54,105.
	12 Standard deduction or itemized deductions (from Schedule A)				12	12,400.
	13 Qualified business income deduction. Attach Form 8995 or Form 8995-A				13	
	14 Add lines 12 and 13				14	12,400.
	15 Taxable income. Subtract line 14 from line 11. If zero or less, enter -0-				15	41,705.

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

16	Tax (see instructions). Check if any from Form(s): 1 <input type="checkbox"/> 8814 2 <input type="checkbox"/> 4972 3 <input type="checkbox"/> _____	16	4,970.
17	Amount from Schedule 2, line 3	17	
18	Add lines 16 and 17	18	4,970.
19	Child tax credit or credit for other dependents	19	
20	Amount from Schedule 3, line 7	20	
21	Add lines 19 and 20	21	
22	Subtract line 21 from line 18. If zero or less, enter -0-	22	4,970.
23	Other taxes, including self-employment tax, from Schedule 2, line 10	23	0.
24	Add lines 22 and 23. This is your total tax	24	4,970.
25	Federal income tax withheld from:		
a	Form(s) W-2	25a	6,736.
b	Form(s) 1099	25b	
c	Other forms (see instructions)	25c	
d	Add lines 25a through 25c	25d	6,736.
26	2020 estimated tax payments and amount applied from 2019 return	26	
27	Earned income credit (EIC)	27	
28	Additional child tax credit. Attach Schedule 8812	28	
29	American opportunity credit from Form 8863, line 8	29	
30	Recovery rebate credit. See instructions	30	1,800.
31	Amount from Schedule 3, line 13	31	
32	Add lines 27 through 31. These are your total other payments and refundable credits	32	1,800.
33	Add lines 25d, 26, and 32. These are your total payments	33	8,536.

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

Refund

34	If line 33 is more than line 24, subtract line 24 from line 33. This is the amount you overpaid	34	3,566.
35a	Amount of line 34 you want refunded to you . If Form 8888 is attached, check here <input type="checkbox"/>	35a	3,566.
b	Routing number 0 8 1 2 0 2 7 5 9		
c	Type: <input checked="" type="checkbox"/> Checking <input type="checkbox"/> Savings		
d	Account number 1 9 9 3 7 6 6 7 8 2 2 3		
36	Amount of line 34 you want applied to your 2021 estimated tax	36	

Amount You Owe

For details on how to pay, see instructions.

37	Subtract line 33 from line 24. This is the amount you owe now	37	
Note: Schedule H and Schedule SE filers, line 37 may not represent all of the taxes you owe for 2020. See Schedule 3, line 12e, and its instructions for details.			
38	Estimated tax penalty (see instructions)	38	

Third Party Designee

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

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

Sign Here

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

Your signature	Date	Your occupation SOFTWARE DEVELOPER	If the IRS sent you an Identity Protection PIN, enter it here (see inst.)
Spouse's signature. If a joint return, both must sign.	Date	Spouse's occupation	If the IRS sent your spouse an Identity Protection PIN, enter it here (see inst.)
Phone no.	Email address		

Paid Preparer Use Only

Preparer's name SYAM PRIYA RAM SAGAR GUPTA TALLAM	Preparer's signature SYAM PRIYA RAM SAGAR GUPTA TALLAM	Date 03/03/2021	PTIN P02082703	Check if: <input type="checkbox"/> Self-employed
Firm's name Endow Tax LLC	Firm's address 135 Fallen Leaf Ct Alpharetta GA 30005			Phone no. (678) 965-9522 Firm's EIN 84-3171965

**SCHEDULE 1
(Form 1040)**

Department of the Treasury
Internal Revenue Service

Additional Income and Adjustments to Income

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

OMB No. 1545-0074

2020
Attachment
Sequence No. **01**

Name(s) shown on Form 1040, 1040-SR, or 1040-NR
NAGA RAMYA GURIJALA

Your social security number
117-17-4952

Part I Additional Income

1	Taxable refunds, credits, or offsets of state and local income taxes	1	
2a	Alimony received	2a	
b	Date of original divorce or separation agreement (see instructions) ▶ _____		
3	Business income or (loss). Attach Schedule C	3	
4	Other gains or (losses). Attach Form 4797	4	
5	Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E	5	-5,650.
6	Farm income or (loss). Attach Schedule F	6	
7	Unemployment compensation	7	
8	Other income. List type and amount ▶ _____ _____	8	
9	Combine lines 1 through 8. Enter here and on Form 1040, 1040-SR, or 1040-NR, line 8	9	-5,650.

Part II Adjustments to Income

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