

Filing Status [X] 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: MITESHKUMAR J
Last name: PATEL
Your social security number: 859-09-5825
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.
43432 NOWLAND DR
Apt. no.
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:
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 [X] No

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

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

Table with 5 columns: (1) First name, Last name, (2) Social security number, (3) Relationship to you, (4) Child tax credit, Credit for other dependents. Includes instructions for dependents.

Main income table with columns for line numbers and amounts. Includes sections for Attach Sch. B if required, Standard Deduction for, and Taxable income calculation.

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

**SCHEDULE 1
(Form 1040)**

Department of the Treasury
Internal Revenue Service

Additional Income and Adjustments to Income

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

OMB No. 1545-0074

2020
Attachment
Sequence No. **01**

Name(s) shown on Form 1040, 1040-SR, or 1040-NR
MITESHKUMAR J PATEL

Your social security number
859-09-5825

Part I Additional Income

1	Taxable refunds, credits, or offsets of state and local income taxes	1	
2a	Alimony received	2a	
b	Date of original divorce or separation agreement (see instructions) ▶ _____		
3	Business income or (loss). Attach Schedule C	3	
4	Other gains or (losses). Attach Form 4797	4	
5	Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E	5	-6,800.
6	Farm income or (loss). Attach Schedule F	6	
7	Unemployment compensation	7	
8	Other income. List type and amount ▶ <u>Substitute Payment from 1099-Misc</u> 43.	8	43.
9	Combine lines 1 through 8. Enter here and on Form 1040, 1040-SR, or 1040-NR, line 8	9	-6,757.

Part II Adjustments to Income

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

**SCHEDULE 3
(Form 1040)**

Department of the Treasury
Internal Revenue Service

Additional Credits and Payments

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

OMB No. 1545-0074

2020
Attachment
Sequence No. **03**

Name(s) shown on Form 1040, 1040-SR, or 1040-NR
MITESHKUMAR J PATEL

Your social security number
859-09-5825

Part I Nonrefundable Credits

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

Part II Other Payments and Refundable Credits

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

For Paperwork Reduction Act Notice, see your tax return instructions.

BAA

REV 05/29/21 PRO

Schedule 3 (Form 1040) 2020

SCHEDULE D
(Form 1040)

Capital Gains and Losses

OMB No. 1545-0074

2020

Attachment
Sequence No. **12**

Department of the Treasury
Internal Revenue Service (99)

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

Name(s) shown on return

MITESHKUMAR J PATEL

Your social security number

859-09-5825

Did you dispose of any investment(s) in a qualified opportunity fund during the tax year? Yes No

If "Yes," attach Form 8949 and see its instructions for additional requirements for reporting your gain or loss.

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

See instructions for how to figure the amounts to enter on the lines below.

This form may be easier to complete if you round off cents to whole dollars.

	(d) Proceeds (sales price)	(e) Cost (or other basis)	(g) Adjustments to gain or loss from Form(s) 8949, Part I, line 2, column (g)	(h) Gain or (loss) Subtract column (e) from column (d) and combine the result with column (g)
1a Totals for all short-term transactions reported on Form 1099-B for which basis was reported to the IRS and for which you have no adjustments (see instructions). However, if you choose to report all these transactions on Form 8949, leave this line blank and go to line 1b .				
1b Totals for all transactions reported on Form(s) 8949 with Box A checked	122,204.	89,404.	172.	32,972.
2 Totals for all transactions reported on Form(s) 8949 with Box B checked	4,149.	5,002.		-853.
3 Totals for all transactions reported on Form(s) 8949 with Box C checked	5.	11.		-6.
4 Short-term gain from Form 6252 and short-term gain or (loss) from Forms 4684, 6781, and 8824				4
5 Net short-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1				5
6 Short-term capital loss carryover. Enter the amount, if any, from line 8 of your Capital Loss Carryover Worksheet in the instructions				6 ()
7 Net short-term capital gain or (loss). Combine lines 1a through 6 in column (h). If you have any long-term capital gains or losses, go to Part II below. Otherwise, go to Part III on the back				7 32,113.

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

See instructions for how to figure the amounts to enter on the lines below.

This form may be easier to complete if you round off cents to whole dollars.

	(d) Proceeds (sales price)	(e) Cost (or other basis)	(g) Adjustments to gain or loss from Form(s) 8949, Part II, line 2, column (g)	(h) Gain or (loss) Subtract column (e) from column (d) and combine the result with column (g)
8a Totals for all long-term transactions reported on Form 1099-B for which basis was reported to the IRS and for which you have no adjustments (see instructions). However, if you choose to report all these transactions on Form 8949, leave this line blank and go to line 8b .				
8b Totals for all transactions reported on Form(s) 8949 with Box D checked				
9 Totals for all transactions reported on Form(s) 8949 with Box E checked	267.	0.		267.
10 Totals for all transactions reported on Form(s) 8949 with Box F checked				
11 Gain from Form 4797, Part I; long-term gain from Forms 2439 and 6252; and long-term gain or (loss) from Forms 4684, 6781, and 8824				11
12 Net long-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1				12
13 Capital gain distributions. See the instructions				13
14 Long-term capital loss carryover. Enter the amount, if any, from line 13 of your Capital Loss Carryover Worksheet in the instructions				14 ()
15 Net long-term capital gain or (loss). Combine lines 8a through 14 in column (h). Then, go to Part III on the back				15 267.

Part III Summary

<p>16 Combine lines 7 and 15 and enter the result</p> <ul style="list-style-type: none"> • If line 16 is a gain, enter the amount from line 16 on Form 1040, 1040-SR, or 1040-NR, line 7. Then, go to line 17 below. • If line 16 is a loss, skip lines 17 through 20 below. Then, go to line 21. Also be sure to complete line 22. • If line 16 is zero, skip lines 17 through 21 below and enter -0- on Form 1040, 1040-SR, or 1040-NR, line 7. Then, go to line 22. 	16	32,380.
<p>17 Are lines 15 and 16 both gains?</p> <p><input checked="" type="checkbox"/> Yes. Go to line 18.</p> <p><input type="checkbox"/> No. Skip lines 18 through 21, and go to line 22.</p>		
<p>18 If you are required to complete the 28% Rate Gain Worksheet (see instructions), enter the amount, if any, from line 7 of that worksheet ▶</p>	18	
<p>19 If you are required to complete the Unrecaptured Section 1250 Gain Worksheet (see instructions), enter the amount, if any, from line 18 of that worksheet ▶</p>	19	
<p>20 Are lines 18 and 19 both zero or blank and are you not filing Form 4952?</p> <p><input checked="" type="checkbox"/> Yes. Complete the Qualified Dividends and Capital Gain Tax Worksheet in the instructions for Forms 1040 and 1040-SR, line 16. Don't complete lines 21 and 22 below.</p> <p><input type="checkbox"/> No. Complete the Schedule D Tax Worksheet in the instructions. Don't complete lines 21 and 22 below.</p>		
<p>21 If line 16 is a loss, enter here and on Form 1040, 1040-SR, or 1040-NR, line 7, the smaller of:</p> <ul style="list-style-type: none"> • The loss on line 16; or • (\$3,000), or if married filing separately, (\$1,500) } <p>Note: When figuring which amount is smaller, treat both amounts as positive numbers.</p>	21 ()	
<p>22 Do you have qualified dividends on Form 1040, 1040-SR, or 1040-NR, line 3a?</p> <p><input type="checkbox"/> Yes. Complete the Qualified Dividends and Capital Gain Tax Worksheet in the instructions for Forms 1040 and 1040-SR, line 16.</p> <p><input type="checkbox"/> No. Complete the rest of Form 1040, 1040-SR, or 1040-NR.</p>		

Sales and Other Dispositions of Capital Assets

Department of the Treasury
Internal Revenue Service

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

Name(s) shown on return

MITESHKUMAR J PATEL

Social security number or taxpayer identification number

859-09-5825

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

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

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

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

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

1	(a) Description of property (Example: 100 sh. XYZ Co.)	(b) Date acquired (Mo., day, yr.)	(c) Date sold or disposed of (Mo., day, yr.)	(d) Proceeds (sales price) (see instructions)	(e) Cost or other basis. See the Note below and see <i>Column (e)</i> in the separate instructions	Adjustment, if any, to gain or loss. If you enter an amount in column (g), enter a code in column (f). See the separate instructions.		(h) Gain or (loss). Subtract column (e) from column (d) and combine the result with column (g)
						(f) Code(s) from instructions	(g) Amount of adjustment	
	Robinhood Securities LLC	05/26/20	12/12/20	122,204.	89,404.	W	172.	32,972.
2 Totals. Add the amounts in columns (d), (e), (g), and (h) (subtract negative amounts). Enter each total here and include on your Schedule D, line 1b (if Box A above is checked), line 2 (if Box B above is checked), or line 3 (if Box C above is checked) ►				122,204.	89,404.		172.	32,972.

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

Name(s) shown on return. Name and SSN or taxpayer identification no. not required if shown on other side
MITESHKUMAR J PATEL

Social security number or taxpayer identification number
859-09-5825

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

Part II Long-Term. Transactions involving capital assets you held more than 1 year are generally long-term (see instructions). For short-term transactions, see page 1.

Note: You may aggregate all long-term transactions reported on Form(s) 1099-B showing basis was reported to the IRS and for which no adjustments or codes are required. Enter the totals directly on Schedule D, line 8a; you aren't required to report these transactions on Form 8949 (see instructions).

You must check Box D, E, or F below. Check only one box. If more than one box applies for your long-term transactions, complete a separate Form 8949, page 2, for each applicable box. If you have more long-term transactions than will fit on this page for one or more of the boxes, complete as many forms with the same box checked as you need.

- (D)** Long-term transactions reported on Form(s) 1099-B showing basis was reported to the IRS (see **Note** above)
- (E)** Long-term transactions reported on Form(s) 1099-B showing basis **wasn't** reported to the IRS
- (F)** Long-term transactions not reported to you on Form 1099-B

1	(a) Description of property (Example: 100 sh. XYZ Co.)	(b) Date acquired (Mo., day, yr.)	(c) Date sold or disposed of (Mo., day, yr.)	(d) Proceeds (sales price) (see instructions)	(e) Cost or other basis. See the Note below and see <i>Column (e)</i> in the separate instructions	Adjustment, if any, to gain or loss. If you enter an amount in column (g), enter a code in column (f). See the separate instructions.		(h) Gain or (loss). Subtract column (e) from column (d) and combine the result with column (g)
						(f) Code(s) from instructions	(g) Amount of adjustment	
	Robinhood Securities LLC	05/26/20	12/12/20	267.	0.			267.
2 Totals. Add the amounts in columns (d), (e), (g), and (h) (subtract negative amounts). Enter each total here and include on your Schedule D, line 8b (if Box D above is checked), line 9 (if Box E above is checked), or line 10 (if Box F above is checked) ▶				267.	0.			267.

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

Sales and Other Dispositions of Capital Assets

Department of the Treasury
Internal Revenue Service

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

Name(s) shown on return

MITESHKUMAR J PATEL

Social security number or taxpayer identification number

859-09-5825

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

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

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

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

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

1	(a) Description of property (Example: 100 sh. XYZ Co.)	(b) Date acquired (Mo., day, yr.)	(c) Date sold or disposed of (Mo., day, yr.)	(d) Proceeds (sales price) (see instructions)	(e) Cost or other basis. See the Note below and see <i>Column (e)</i> in the separate instructions	Adjustment, if any, to gain or loss. If you enter an amount in column (g), enter a code in column (f). See the separate instructions.		(h) Gain or (loss). Subtract column (e) from column (d) and combine the result with column (g)
						(f) Code(s) from instructions	(g) Amount of adjustment	
	Robinhood Securities LLC	05/26/20	12/12/20	5.	11.			-6.
2 Totals. Add the amounts in columns (d), (e), (g), and (h) (subtract negative amounts). Enter each total here and include on your Schedule D, line 1b (if Box A above is checked), line 2 (if Box B above is checked), or line 3 (if Box C above is checked) ►				5.	11.			-6.

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

SCHEDULE E
(Form 1040)

Supplemental Income and Loss

OMB No. 1545-0074

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

2020

Department of the Treasury
Internal Revenue Service (99)

▶ Attach to Form 1040, 1040-SR, 1040-NR, or 1041.

Attachment
Sequence No. **13**

▶ Go to www.irs.gov/ScheduleE for instructions and the latest information.

Name(s) shown on return

Your social security number

MITESHKUMAR J PATEL

859-09-5825

Part I **Income or Loss From Rental Real Estate and Royalties** Note: If you are in the business of renting personal property, use **Schedule C**. See instructions. If you are an individual, report farm rental income or loss from **Form 4835** on page 2, line 40.

A Did you make any payments in 2020 that would require you to file Form(s) 1099? See instructions Yes No

B If "Yes," did you or will you file required Form(s) 1099? Yes No

1a	Physical address of each property (street, city, state, ZIP code)				
A	BHAGRIYAVAS PO: SHAHPUR GANDHINAGAR GUJARAT IN 382355				
B					
C					
1b	Type of Property (from list below)	2 For each rental real estate property listed above, report the number of fair rental and personal use days. Check the QJV box only if you meet the requirements to file as a qualified joint venture. See instructions.	Fair Rental Days	Personal Use Days	QJV
A	3		A 365	0	<input type="checkbox"/>
B			B		<input type="checkbox"/>
C			C		<input type="checkbox"/>

Type of Property:

- 1 Single Family Residence 3 Vacation/Short-Term Rental 5 Land 7 Self-Rental
- 2 Multi-Family Residence 4 Commercial 6 Royalties 8 Other (describe)

Income:		Properties:		A	B	C
3	Rents received	3		650.		
4	Royalties received	4				
Expenses:						
5	Advertising	5				
6	Auto and travel (see instructions)	6				
7	Cleaning and maintenance	7		1,650.		
8	Commissions.	8				
9	Insurance	9				
10	Legal and other professional fees	10				
11	Management fees	11		1,550.		
12	Mortgage interest paid to banks, etc. (see instructions)	12				
13	Other interest.	13				
14	Repairs.	14		1,250.		
15	Supplies	15		1,300.		
16	Taxes	16				
17	Utilities.	17		1,700.		
18	Depreciation expense or depletion	18				
19	Other (list) ▶	19				
20	Total expenses. Add lines 5 through 19	20		7,450.		
21	Subtract line 20 from line 3 (rents) and/or 4 (royalties). If result is a (loss), see instructions to find out if you must file Form 6198	21		-6,800.		
22	Deductible rental real estate loss after limitation, if any, on Form 8582 (see instructions)	22	(-6,800.)	()
23a	Total of all amounts reported on line 3 for all rental properties	23a		650.		
b	Total of all amounts reported on line 4 for all royalty properties	23b				
c	Total of all amounts reported on line 12 for all properties	23c				
d	Total of all amounts reported on line 18 for all properties	23d				
e	Total of all amounts reported on line 20 for all properties	23e		7,450.		
24	Income. Add positive amounts shown on line 21. Do not include any losses	24				
25	Losses. Add royalty losses from line 21 and rental real estate losses from line 22. Enter total losses here	25	(6,800.)		
26	Total rental real estate and royalty income or (loss). Combine lines 24 and 25. Enter the result here. If Parts II, III, IV, and line 40 on page 2 do not apply to you, also enter this amount on Schedule 1 (Form 1040), line 5. Otherwise, include this amount in the total on line 41 on page 2	26		-6,800.		

For Paperwork Reduction Act Notice, see the separate instructions.

Schedule E (Form 1040) 2020

Qualified Business Income Deduction Simplified Computation

Department of the Treasury
Internal Revenue Service

▶ **Attach to your tax return.**

Attachment
Sequence No. **55**

▶ **Go to www.irs.gov/Form8995 for instructions and the latest information.**

Name(s) shown on return

MITESHKUMAR J PATEL

Your taxpayer identification number

859-09-5825

Note. You can claim the qualified business income deduction **only** if you have qualified business income from a qualified trade or business, real estate investment trust dividends, publicly traded partnership income, or a domestic production activities deduction passed through from an agricultural or horticultural cooperative. See instructions.
Use this form if your taxable income, before your qualified business income deduction, is at or below \$163,300 (\$326,600 if married filing jointly), and you aren't a patron of an agricultural or horticultural cooperative.

1	(a) Trade, business, or aggregation name	(b) Taxpayer identification number	(c) Qualified business income or (loss)
i			
ii			
iii			
iv			
v			
2	Total qualified business income or (loss). Combine lines 1i through 1v, column (c)	2	
3	Qualified business net (loss) carryforward from the prior year	3 ()	
4	Total qualified business income. Combine lines 2 and 3. If zero or less, enter -0-	4	
5	Qualified business income component. Multiply line 4 by 20% (0.20)		5
6	Qualified REIT dividends and publicly traded partnership (PTP) income or (loss) (see instructions)	6 45.	
7	Qualified REIT dividends and qualified PTP (loss) carryforward from the prior year	7 ()	
8	Total qualified REIT dividends and PTP income. Combine lines 6 and 7. If zero or less, enter -0-	8 45.	
9	REIT and PTP component. Multiply line 8 by 20% (0.20)		9 9.
10	Qualified business income deduction before the income limitation. Add lines 5 and 9		10 9.
11	Taxable income before qualified business income deduction	11 95,148.	
12	Net capital gain (see instructions)	12 496.	
13	Subtract line 12 from line 11. If zero or less, enter -0-	13 94,652.	
14	Income limitation. Multiply line 13 by 20% (0.20)		14 18,930.
15	Qualified business income deduction. Enter the lesser of line 10 or line 14. Also enter this amount on the applicable line of your return ▶		15 9.
16	Total qualified business (loss) carryforward. Combine lines 2 and 3. If greater than zero, enter -0-		16 (0.)
17	Total qualified REIT dividends and PTP (loss) carryforward. Combine lines 6 and 7. If greater than zero, enter -0-		17 (0.)

Passive Activity Loss Limitations

Department of the Treasury
Internal Revenue Service (99)

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

Name(s) shown on return
MITESHKUMAR J PATEL

Identifying number
859-09-5825

Part I 2020 Passive Activity Loss

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

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

1a Activities with net income (enter the amount from Worksheet 1, column (a))	1a	0.	
b Activities with net loss (enter the amount from Worksheet 1, column (b))	1b	(6,800.)	
c Prior years' unallowed losses (enter the amount from Worksheet 1, column (c))	1c	()	
d Combine lines 1a, 1b, and 1c	1d		-6,800.

Commercial Revitalization Deductions From Rental Real Estate Activities

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

All Other Passive Activities

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

4 Combine lines 1d, 2c, and 3d. If this line is zero or more, stop here and include this form with your return; all losses are allowed, including any prior year unallowed losses entered on line 1c, 2b, or 3c. Report the losses on the forms and schedules normally used	4		-6,800.
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- If line 4 is a loss and:
- Line 1d is a loss, go to Part II.
 - Line 2c is a loss (and line 1d is zero or more), skip Part II and go to Part III.
 - Line 3d is a loss (and lines 1d and 2c are zero or more), skip Parts II and III and go to line 15.

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

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

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

5 Enter the smaller of the loss on line 1d or the loss on line 4	5	6,800.
6 Enter \$150,000. If married filing separately, see instructions	6	150,000.
7 Enter modified adjusted gross income, but not less than zero. See instructions	7	114,348.
Note: If line 7 is greater than or equal to line 6, skip lines 8 and 9, enter -0- on line 10. Otherwise, go to line 8.		
8 Subtract line 7 from line 6	8	35,652.
9 Multiply line 8 by 50% (0.50). Do not enter more than \$25,000. If married filing separately, see instructions	9	17,826.
10 Enter the smaller of line 5 or line 9	10	6,800.

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

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

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

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

Part IV Total Losses Allowed

15 Add the income, if any, on lines 1a and 3a and enter the total	15	0.
16 Total losses allowed from all passive activities for 2020. Add lines 10, 14, and 15. See instructions to find out how to report the losses on your tax return	16	6,800.

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
BHAGRIYAVAS PO: SHAHPUR	0.	6,800.			6,800.
Total. Enter on Form 8582, lines 1a, 1b, and 1c	0.	6,800.			

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

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

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

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

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

Name of activity	Form or schedule and line number to be reported on (see instructions)	(a) Loss	(b) Ratio	(c) Special allowance	(d) Subtract column (c) from column (a)
BHAGRIYAVAS PO: SHAHPUR	E Ln 22	6,800.	1.00000000	6,800.	0.
Total		6,800.	1.00	6,800.	0.

Worksheet 5—Allocation of Unallowed Losses (see instructions)

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

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 MITESHKUMAR	M.I. J	Last Name PATEL	2. Filer's Full Social Security No. (Example: 123-45-6789) 859 — 09 — 5825
If a Joint Return, Spouse's First Name	M.I.	Last Name	3. Spouse's Full Social Security No. (Example: 123-45-6789) — —
Home Address (Number, Street, or P.O. Box) 43432 NOWLAND DR			4. School District Code (5 digits – see page 60) 82160
City or Town CANTON	State MI	ZIP Code 48188	

5. STATE CAMPAIGN FUND 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. <table style="margin-left: 20px;"> <tr> <td>a.</td> <td><input type="checkbox"/></td> <td>Filer</td> </tr> <tr> <td>b.</td> <td><input type="checkbox"/></td> <td>Spouse</td> </tr> </table>	a.	<input type="checkbox"/>	Filer	b.	<input type="checkbox"/>	Spouse	6. FARMERS, FISHERMEN, OR SEAFARERS <input type="checkbox"/> Check this box if 2/3 of your income is from farming, fishing, or seafaring.
a.	<input type="checkbox"/>	Filer					
b.	<input type="checkbox"/>	Spouse					

7. 2020 FILING STATUS. Check one. a. <input checked="" type="checkbox"/> Single b. <input type="checkbox"/> Married filing jointly c. <input type="checkbox"/> Married filing separately* * If you check box "c," complete line 3 and enter spouse's full name below: <div style="border: 1px solid black; height: 20px; width: 200px; margin-left: 20px;"></div>	8. 2020 RESIDENCY STATUS. Check all that apply. a. <input checked="" type="checkbox"/> Resident b. <input type="checkbox"/> Nonresident * c. <input type="checkbox"/> Part-Year Resident * * If you check box "b" or "c," you must complete and include Schedule NR.
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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.	1	x	\$4,750	9a.	4750	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.	4750	00

10. Adjusted Gross Income from your U.S. Forms 1040 or 1040NR (see instructions).....	10.	107548	00
11. Additions from Schedule 1, line 9. Include Schedule 1	11.		00
12. Total. Add lines 10 and 11.....	12.	107548	00
13. Subtractions from Schedule 1, line 29. Include Schedule 1	13.		00
14. Income subject to tax. Subtract line 13 from line 12. If line 13 is greater than line 12, enter "0".....	14.	107548	00
15. Exemption allowance. Enter amount from line 9f or Schedule NR, line 19.....	15.	4750	00
16. Taxable income. Subtract line 15 from line 14. If line 15 is greater than line 14, enter "0".....	16.	102798	00
17. Tax. Multiply line 16 by 4.25% (0.0425).....	17.	4369	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
20. Income Tax. 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.	4369	00

Filer's Full Social Security Number

859 — 09 — 5825

21. Enter amount of Income Tax from line 20.....	21.	4369	00
22. Voluntary Contributions from Form 4642, line 6. Include Form 4642	22.		00
23. USE TAX. Use tax due on Internet, mail order or other out-of-state purchases from Worksheet 1 (see instructions).....	23.	0	00
24. Total Tax Liability. Add lines 21, 22 and 23	24.	4369	00

REFUNDABLE CREDITS AND PAYMENTS

25. Property Tax Credit. Include MI-1040CR or MI-1040CR-2	25.		00
26. Farmland Preservation Tax Credit. 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.		00
	27b.		00
28. Michigan Historic Preservation Tax Credit (refundable). Include Form 3581	28.		00
29. Michigan tax withheld from Schedule W, line 6. Include Schedule W (do not submit W-2s)	29.	3461	00
30. Estimated tax, extension payments and 2019 credit forward	30.		00
31. 2020 AMENDED RETURNS ONLY. Taxpayers completing an original 2020 return should skip to line 32. Amended returns must include Schedule AMD (see instructions) .			
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
32. Total refundable credits and payments. Add lines 25, 26, 27b, 28, 29, 30 and 31c	32.	3461	00

REFUND OR TAX DUE

33. If line 32 is less than line 24, subtract line 32 from line 24. If applicable, see instructions.	33.		
Include interest <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> and penalty <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>			
YOU OWE		908	00
34. Overpayment. If line 32 is greater than line 24, subtract line 24 from line 32	34.		00
35. Credit Forward. 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	36.		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. <input type="checkbox"/> Checking	2. <input type="checkbox"/> 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)		Preparer Certification. I declare under penalty of perjury that this return is based on all information of which I have any knowledge.	
Filer	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	Spouse	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
		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.		Preparer's Name (print or type) SYAM PRIYA RAM SAGAR GUPTA TA	
Filer's Signature	Date	Preparer's Signature SYAM PRIYA RAM SAGAR GUPTA TA	
Spouse's Signature	Date	Preparer's Business Name, Address and Telephone Number GLOBAL TAXES LLC 2530 PEBBLE CREEK LN CUMMING GA 30041 678-965-9522	
<input type="checkbox"/> 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 MITESHKUMAR	M.I. J	Last Name PATEL	2. Filer's Full Social Security No. (Example: 123-45-6789) 859 — 09 — 5825
If a Joint Return, Spouse's First Name	M.I.	Last Name	3. Spouse's Full Social Security No. (Example: 123-45-6789) — —

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		38-2563079	EPITEC INC	81437	00	3461	00
					00		00
					00		00
					00		00
					00		00
Enter Table 1 Subtotal from additional Schedule W forms (if applicable).....							00
4. SUBTOTAL. Enter total of Table 1, column E.						4.	3461 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).....							00
5. SUBTOTAL. Enter total of Table 2, column E.						5.	00
6. TOTAL. Add lines 4 and 5. Enter here and carry to MI-1040, line 29.....						6.	3461 00