

**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 SHANMUGAM	Last name PETHAPERUMAL	Your social security number 157-06-8323
If joint return, spouse's first name and middle initial POORNIMADEVI	Last name MUTHAIAN	Spouse's social security number 678-10-3902
Home address (number and street). If you have a P.O. box, see instructions. 8822 OLD SPANISH TRL		Apt. no.
City, town, or post office. If you have a foreign address, also complete spaces below. LITTLE ROCK	State AR	ZIP code 72227
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  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
		PRANAV	SHANMUGAM	679-10-1058	Son	<input type="checkbox"/>
	NIKHIL	SHANMUGAM	677-16-9943	Son	<input checked="" 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>	97,679.	
	<b>2a</b>	Tax-exempt interest . . . . .	<b>2a</b>	<b>2b</b>		
	<b>3a</b>	Qualified dividends . . . . .	<b>3a</b>	414.	<b>3b</b>	414.
	<b>4a</b>	IRA distributions . . . . .	<b>4a</b>		<b>4b</b>	
	<b>5a</b>	Pensions and annuities . . . . .	<b>5a</b>	1,081.	<b>5b</b>	0.
	<b>6a</b>	Social security benefits . . . . .	<b>6a</b>		<b>6b</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>	-46,128.
	<b>9</b>	Add lines 1, 2b, 3b, 4b, 5b, 6b, 7, and 8. This is your <b>total income</b> . . . . . ▶			<b>9</b>	51,965.
	<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>			51,965.
	<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>			27,165.	

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	2,818.
17	Amount from Schedule 2, line 3	17	0.
18	Add lines 16 and 17	18	2,818.
19	Child tax credit or credit for other dependents	19	2,500.
20	Amount from Schedule 3, line 7	20	200.
21	Add lines 19 and 20	21	2,700.
22	Subtract line 21 from line 18. If zero or less, enter -0-	22	118.
23	Other taxes, including self-employment tax, from Schedule 2, line 10	23	0.
24	Add lines 22 and 23. This is your <b>total tax</b>	24	118.
25	Federal income tax withheld from:		
a	Form(s) W-2	25a	7,361.
b	Form(s) 1099	25b	
c	Other forms (see instructions)	25c	
d	Add lines 25a through 25c	25d	7,361.
26	2020 estimated tax payments and amount applied from 2019 return	26	
27	Earned income credit (EIC) No	27	
28	Additional child tax credit. Attach Schedule 8812	28	
29	American opportunity credit from Form 8863, line 8	29	
30	Recovery rebate credit. See instructions	30	1,675.
31	Amount from Schedule 3, line 13	31	
32	Add lines 27 through 31. These are your <b>total other payments and refundable credits</b>	32	1,675.
33	Add lines 25d, 26, and 32. These are your <b>total payments</b>	33	9,036.

Refund

34	If line 33 is more than line 24, subtract line 24 from line 33. This is the amount you <b>overpaid</b>	34	8,918.
35a	Amount of line 34 you want <b>refunded to you</b> . If Form 8888 is attached, check here <input type="checkbox"/>	35a	8,918.
b	Routing number 082000073		
c	Type: <input checked="" type="checkbox"/> Checking <input type="checkbox"/> Savings		
d	Account number 487000278277		
36	Amount of line 34 you want <b>applied to your 2021 estimated tax</b>	36	

Amount You Owe

37	Subtract line 33 from line 24. This is the <b>amount you owe now</b>	37	
<b>Note:</b> 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	If the IRS sent you an Identity Protection PIN, enter it here (see inst.)
Spouse's signature. If a joint return, <b>both</b> 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	Preparer's signature	Date	PTIN	Check if:
SYAM PRIYA RAM SAGAR GUPTA TALLAM	SYAM PRIYA RAM SAGAR GUPTA TALLAM	03/13/2021	P02082703	<input type="checkbox"/> Self-employed
Firm's name	Phone no.			
GLOBAL TAXES LLC	(678) 965-9522			
Firm's address	Firm's EIN			
2530 Pebble Creek Ln Cumming GA 30041	30-1017196			

**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  
SHANMUGAM PETHAPERUMAL & POORNIMADEVI MUTHAIAN

Your social security number  
157-06-8323

**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>	-51,426.
<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 ▶ Taxable Grant from Form 1099-G 5,298.	<b>8</b>	5,298.
<b>9</b>	Combine lines 1 through 8. Enter here and on Form 1040, 1040-SR, or 1040-NR, line 8 . . . . .	<b>9</b>	-46,128.

**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 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](http://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  
SHANMUGAM PETHAPERUMAL & POORNIMADEVI MUTHAIAN

Your social security number  
157-06-8323

**Part I Nonrefundable Credits**

<b>1</b>	Foreign tax credit. Attach Form 1116 if required . . . . .	<b>1</b>	
<b>2</b>	Credit for child and dependent care expenses. Attach Form 2441 . . . . .	<b>2</b>	
<b>3</b>	Education credits from Form 8863, line 19 . . . . .	<b>3</b>	
<b>4</b>	Retirement savings contributions credit. Attach Form 8880 . . . . .	<b>4</b>	200.
<b>5</b>	Residential energy credits. Attach Form 5695 . . . . .	<b>5</b>	
<b>6</b>	Other credits from Form: <b>a</b> <input type="checkbox"/> 3800 <b>b</b> <input type="checkbox"/> 8801 <b>c</b> <input type="checkbox"/> _____	<b>6</b>	
<b>7</b>	Add lines 1 through 6. Enter here and on Form 1040, 1040-SR, or 1040-NR, line 20	<b>7</b>	200.

**Part II Other Payments and Refundable Credits**

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

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

BAA

REV 03/06/21 PRO

Schedule 3 (Form 1040) 2020

DO NOT WRITE IN THESE SPACES

**SCHEDULE E**  
**(Form 1040)**

**Supplemental Income and Loss**

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

OMB No. 1545-0074

**2020**

Attachment  
Sequence No. **13**

Department of the Treasury  
Internal Revenue Service (99)

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

▶ 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

SHANMUGAM PETHAPERUMAL & POORNIMADEVI MUTHAIAN

157-06-8323

**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>	37 POINT W CIR LITTLE ROCK AR 72211				
<b>B</b>	IN				
<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>	1		200	165	<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>	7,750.	550.	
<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>			
<b>8</b>	Commissions. . . . .	<b>8</b>			
<b>9</b>	Insurance . . . . .	<b>9</b>	567.		
<b>10</b>	Legal and other professional fees . . . . .	<b>10</b>			
<b>11</b>	Management fees . . . . .	<b>11</b>			
<b>12</b>	Mortgage interest paid to banks, etc. (see instructions) . . . . .	<b>12</b>	2,058.		
<b>13</b>	Other interest. . . . .	<b>13</b>		4,450.	
<b>14</b>	Repairs. . . . .	<b>14</b>	1,496.	250.	
<b>15</b>	Supplies . . . . .	<b>15</b>			
<b>16</b>	Taxes . . . . .	<b>16</b>	712.	110.	
<b>17</b>	Utilities . . . . .	<b>17</b>			
<b>18</b>	Depreciation expense or depletion . . . . .	<b>18</b>	1,867.		
<b>19</b>	Other (list) ▶ See Line 19 Other Expenses . . . . .	<b>19</b>	1,050.		
<b>20</b>	Total expenses. Add lines 5 through 19 . . . . .	<b>20</b>	7,750.	4,810.	
<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>	0.	-4,260.	
<b>22</b>	Deductible rental real estate loss after limitation, if any, on <b>Form 8582</b> (see instructions) . . . . .	<b>22</b>	( 0. )	( -4,260. )	( )
<b>23a</b>	Total of all amounts reported on line 3 for all rental properties . . . . .	<b>23a</b>		8,300.	
<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>		2,058.	
<b>d</b>	Total of all amounts reported on line 18 for all properties . . . . .	<b>23d</b>		1,867.	
<b>e</b>	Total of all amounts reported on line 20 for all properties . . . . .	<b>23e</b>		12,560.	
<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>	( 4,260. )		
<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>			-4,260.

For Paperwork Reduction Act Notice, see the separate instructions.

Schedule E (Form 1040) 2020

Name(s) shown on return. Do not enter name and social security number if shown on other side.

Your social security number

SHANMUGAM PETHAPERUMAL & POORNIMADEVI MUTHAIAN

157-06-8323

Caution: The IRS compares amounts reported on your tax return with amounts shown on Schedule(s) K-1.

Part II Income or Loss From Partnerships and S Corporations - Note: If you report a loss, receive a distribution, dispose of stock, or receive a loan repayment from an S corporation, you must check the box in column (e) on line 28 and attach the required basis computation. If you report a loss from an at-risk activity for which any amount is not at risk, you must check the box in column (f) on line 28 and attach Form 6198. See instructions.

27 Are you reporting any loss not allowed in a prior year due to the at-risk or basis limitations, a prior year unallowed loss from a passive activity (if that loss was not reported on Form 8582), or unreimbursed partnership expenses? If you answered "Yes," see instructions before completing this section. [ ] Yes [X] No

Table with 6 columns: (a) Name, (b) Enter P for partnership; S for S corporation, (c) Check if foreign partnership, (d) Employer identification number, (e) Check if basis computation is required, (f) Check if any amount is not at risk. Rows include BANANALEAF LLC.

Table with 5 columns: (g) Passive loss allowed, (h) Passive income from Schedule K-1, (i) Nonpassive loss allowed, (j) Section 179 expense deduction from Form 4562, (k) Nonpassive income from Schedule K-1. Includes Totals and summary rows 29a, 29b, 30, 31, 32.

Part III Income or Loss From Estates and Trusts

Table with 2 columns: (a) Name, (b) Employer identification number. Rows A and B.

Table with 4 columns: (c) Passive deduction or loss allowed, (d) Passive income from Schedule K-1, (e) Deduction or loss from Schedule K-1, (f) Other income from Schedule K-1. Includes Totals and summary rows 34a, 34b, 35, 36, 37.

Part IV Income or Loss From Real Estate Mortgage Investment Conduits (REMICs) - Residual Holder

Table with 5 columns: (a) Name, (b) Employer identification number, (c) Excess inclusion from Schedules Q, line 2c, (d) Taxable income (net loss) from Schedules Q, line 1b, (e) Income from Schedules Q, line 3b. Includes summary row 39.

Part V Summary

Summary table with 2 columns: Description, Amount. Rows 40-43 including Net farm rental income, Total income or loss, and Reconciliation of farming and fishing income.

**Credit for Qualified Retirement Savings Contributions**

Department of the Treasury  
Internal Revenue Service

▶ Attach to Form 1040, 1040-SR, or 1040-NR.  
▶ Go to [www.irs.gov/Form8880](http://www.irs.gov/Form8880) for the latest information.

**2020**  
Attachment  
Sequence No. **54**

Name(s) shown on return

SHANMUGAM PETHAPERUMAL & POORNIMADEVI MUTHAIAN

Your social security number

157-06-8323



You **cannot** take this credit if **either** of the following applies.

- The amount on Form 1040, 1040-SR, or 1040-NR, line 11, is more than \$32,500 (\$48,750 if head of household; \$65,000 if married filing jointly).
- The person(s) who made the qualified contribution or elective deferral (a) was born after January 1, 2003; (b) is claimed as a dependent on someone else's 2020 tax return; or (c) was a **student** (see instructions).

- Traditional and Roth IRA contributions, and ABLE account contributions by the designated beneficiary for 2020. **Do not** include rollover contributions . . . . .
- Elective deferrals to a 401(k) or other qualified employer plan, voluntary employee contributions, and 501(c)(18)(D) plan contributions for 2020 (see instructions) . . . . .
- Add lines 1 and 2 . . . . .
- Certain distributions received **after** 2017 and **before** the due date (including extensions) of your 2020 tax return (see instructions). If married filing jointly, include **both** spouses' amounts in **both** columns. See instructions for an exception . . . . .
- Subtract line 4 from line 3. If zero or less, enter -0- . . . . .
- In each column, enter the **smaller** of line 5 or \$2,000 . . . . .
- Add the amounts on line 6. If zero, **stop**; you can't take this credit . . . . .
- Enter the amount from Form 1040, 1040-SR, or 1040-NR, line 11\* . . . . .
- Enter the applicable decimal amount from the table below.

	(a) You	(b) Your spouse
1		
2	2,587.	
3	2,587.	
4		
5	2,587.	
6	2,000.	
7		2,000.
8	51,965.	

If line 8 is—		And your filing status is—		
Over—	But not over—	Married filing jointly	Head of household	Single, Married filing separately, or Qualifying widow(er)
Enter on line 9—				
---	\$19,500	0.5	0.5	0.5
\$19,500	\$21,250	0.5	0.5	0.2
\$21,250	\$29,250	0.5	0.5	0.1
\$29,250	\$31,875	0.5	0.2	0.1
\$31,875	\$32,500	0.5	0.1	0.1
\$32,500	\$39,000	0.5	0.1	0.0
\$39,000	\$42,500	0.2	0.1	0.0
\$42,500	\$48,750	0.1	0.1	0.0
\$48,750	\$65,000	0.1	0.0	0.0
\$65,000	---	0.0	0.0	0.0

**Note:** If line 9 is zero, **stop**; you can't take this credit.

- Multiply line 7 by line 9 . . . . .
- Limitation based on tax liability. Enter the amount from the Credit Limit Worksheet in the instructions . . . . .
- Credit for qualified retirement savings contributions.** Enter the **smaller** of line 10 or line 11 here and on Schedule 3 (Form 1040), line 4 . . . . .

9	x 0 .1
10	200.
11	2,818.
12	200.

\* See Pub. 590-A for the amount to enter if you claim any exclusion or deduction for foreign earned income, foreign housing, or income from Puerto Rico or for bona fide residents of American Samoa.

**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 SHANMUGAM PETHAPERUMAL & POORNIMADEVI MUTHAIAN	Taxpayer identification number 157-06-8323
--	---

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"/>

**Depreciation and Amortization**  
(Including Information on Listed Property)

Department of the Treasury  
Internal Revenue Service (99)

▶ Attach to your tax return.

▶ Go to [www.irs.gov/Form4562](http://www.irs.gov/Form4562) for instructions and the latest information.

Name(s) shown on return SHANMUGAM PETHAPERUMAL & POORNIMADEVI MUTHAIAN	Business or activity to which this form relates Sch E 37 POINT W CIR	Identifying number 157-06-8323
---	---	-----------------------------------

**Part I Election To Expense Certain Property Under Section 179**

**Note:** If you have any listed property, complete Part V before you complete Part I.

1 Maximum amount (see instructions) . . . . .	<b>1</b>	1,040,000.
2 Total cost of section 179 property placed in service (see instructions) . . . . .	<b>2</b>	
3 Threshold cost of section 179 property before reduction in limitation (see instructions) . . . . .	<b>3</b>	2,590,000.
4 Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0- . . . . .	<b>4</b>	
5 Dollar limitation for tax year. Subtract line 4 from line 1. If zero or less, enter -0-. If married filing separately, see instructions . . . . .	<b>5</b>	
<b>6</b> (a) Description of property	(b) Cost (business use only)	(c) Elected cost
7 Listed property. Enter the amount from line 29 . . . . .	<b>7</b>	
8 Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7 . . . . .	<b>8</b>	
9 Tentative deduction. Enter the <b>smaller</b> of line 5 or line 8 . . . . .	<b>9</b>	
10 Carryover of disallowed deduction from line 13 of your 2019 Form 4562 . . . . .	<b>10</b>	
11 Business income limitation. Enter the smaller of business income (not less than zero) or line 5. See instructions . . . . .	<b>11</b>	
12 Section 179 expense deduction. Add lines 9 and 10, but don't enter more than line 11 . . . . .	<b>12</b>	
13 Carryover of disallowed deduction to 2021. Add lines 9 and 10, less line 12 ▶ . . . . .	<b>13</b>	

**Note:** Don't use Part II or Part III below for listed property. Instead, use Part V.

**Part II Special Depreciation Allowance and Other Depreciation (Don't include listed property. See instructions.)**

14 Special depreciation allowance for qualified property (other than listed property) placed in service during the tax year. See instructions . . . . .	<b>14</b>	
15 Property subject to section 168(f)(1) election . . . . .	<b>15</b>	
16 Other depreciation (including ACRS) . . . . .	<b>16</b>	

**Part III MACRS Depreciation (Don't include listed property. See instructions.)**

**Section A**

17 MACRS deductions for assets placed in service in tax years beginning before 2020 . . . . .	<b>17</b>	
18 If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here . . . . . <input type="checkbox"/>		

**Section B—Assets Placed in Service During 2020 Tax Year Using the General Depreciation System**

(a) Classification of property	(b) Month and year placed in service	(c) Basis for depreciation (business/investment use only—see instructions)	(d) Recovery period	(e) Convention	(f) Method	(g) Depreciation deduction
<b>19a</b> 3-year property						
<b>b</b> 5-year property						
<b>c</b> 7-year property						
<b>d</b> 10-year property						
<b>e</b> 15-year property						
<b>f</b> 20-year property						
<b>g</b> 25-year property			25 yrs.		S/L	
<b>h</b> Residential rental property	05/20	105,180.	27.5 yrs.	MM	S/L	2,390.
<b>i</b> Nonresidential real property			39 yrs.	MM	S/L	
				MM	S/L	

**Section C—Assets Placed in Service During 2020 Tax Year Using the Alternative Depreciation System**

<b>20a</b> Class life					S/L	
<b>b</b> 12-year			12 yrs.		S/L	
<b>c</b> 30-year			30 yrs.	MM	S/L	
<b>d</b> 40-year			40 yrs.	MM	S/L	

**Part IV Summary (See instructions.)**

21 Listed property. Enter amount from line 28 . . . . .	<b>21</b>	
22 <b>Total.</b> Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21. Enter here and on the appropriate lines of your return. Partnerships and S corporations—see instructions . . . . .	<b>22</b>	2,390.
23 For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs . . . . .	<b>23</b>	

### 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
PAINTING	450.
HVAC	600.
<b>Total</b>	<b>1,050.</b>

DO NOT MAIL

# 2020 AR1000F



# AR1

## ARKANSAS INDIVIDUAL INCOME TAX RETURN Full Year Resident

### CHECK BOX IF AMENDED RETURN

Software ID

Jan. 1 - Dec. 31, 2020 or fiscal year ending \_\_\_\_\_, 20\_\_ •

PROSERIES

USE LABEL OR PRINT OR TYPE	Primary's legal first name • SHANMUGAM	MI •	Last name • PETHAPERUMAL	Check if • <input type="checkbox"/> Deceased	Primary's social security number • 157-06-8323
	Spouse's legal first name • POORNIMADEVI	MI •	Last name • MUTHAIAN	Check if • <input type="checkbox"/> Deceased	Spouse's social security number • 678-10-3902
	Mailing address (number and street, P.O. box or rural route) • 8822 OLD SPANISH TRL				<input type="checkbox"/> Check if address is outside U.S.
	City • LITTLE ROCK	State or province • AR	ZIP • 72227	Foreign country name	

FILING STATUS Check Only One Box	1. <input type="checkbox"/> Single (Or widowed before 2020 or divorced at end of 2020)	4. <input type="checkbox"/> Married filing separately on the same return
	2. <input checked="" type="checkbox"/> Married filing joint (Even if only one had income)	5. <input type="checkbox"/> Married filing separately on different returns Enter spouse's name here and SSN above _____
	3. <input type="checkbox"/> Head of household (See instructions) If the qualifying person was your child, but not your dependent, enter child's name here: _____	6. <input type="checkbox"/> Qualifying widow(er) with dependent child Year spouse died: (See instructions) _____

•  Check here if you want a tax booklet mailed to you next year.

•  Check this box if you have filed a state extension or an automatic federal extension

PERSONAL TAX CREDITS	7A. <input checked="" type="checkbox"/> Yourself	<input type="checkbox"/> 65 or over	<input type="checkbox"/> 65 Special	<input type="checkbox"/> Blind	<input type="checkbox"/> Deaf	<input type="checkbox"/> Head of household/qualifying widow(er) (Filing status 3 only)
	<input checked="" type="checkbox"/> Spouse	<input type="checkbox"/> 65 or over	<input type="checkbox"/> 65 Special	<input type="checkbox"/> Blind	<input type="checkbox"/> Deaf	(Filing status 6 only)
Multiply number of boxes checked ..... 7A <input type="checkbox"/> X \$29 =						58.00

**Dependents (Do not list yourself or spouse)**

First name	Last name	Dependent's social security number	Dependent's relationship to you
1. PRANAV	SHANMUGAM	679-10-1058	SON
2. NIKHIL	SHANMUGAM	677-16-9943	SON
3.			

7B. Multiply number of **DEPENDENTS** from above ..... 7B  X \$29 = 58.00

7C. Multiply number of qualifying individuals from **AR1000RC5** (See instructions) ..... 7C  X \$500 = 00

7D. **TOTAL PERSONAL TAX CREDITS:** (Add lines 7A, 7B, and 7C. Enter total here and on line 34) ..... 7D 116.00

ID	DL# / State ID _____	Your state _____	Issue date (mm/dd/yyyy) _____	Expiration date (mm/dd/yyyy) _____
	DL# / State ID _____	Spouse state _____	Issue date (mm/dd/yyyy) _____	Expiration date (mm/dd/yyyy) _____

Direct deposit allowed to U.S. banks only. Check if either deposit(s) will ultimately be placed in a foreign account. •

<b>Routing Number 1</b>	<b>Account Number 1</b>	• <input checked="" type="checkbox"/> Checking or • <input type="checkbox"/> Savings	<b>Direct deposit 1 Amt</b>
• 0 8 2 0 0 0 0 7 3	• 4 8 7 0 0 0 2 7 8 2 7 7		• 2,604.00
<b>Routing Number 2</b>	<b>Account Number 2</b>	• <input type="checkbox"/> Checking or • <input type="checkbox"/> Savings	<b>Direct deposit 2 Amt</b>
•	•		• 00

**PLEASE 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.

•  We will no longer automatically mail 1099-G forms. Instead, we ask that you get this information from our website ([www.atap.arkansas.gov](http://www.atap.arkansas.gov)). Check the box if you still want us to mail you a paper Form 1099-G next year.

PLEASE SIGN HERE	Primary's signature	Date	Telephone (501) 213-5590	May the Arkansas Revenue Agency discuss this return with the preparer? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
	Spouse's signature	Date	Telephone	

PAID PREPARER	Paid preparer's signature SYAM PRIYA RAM SAGAR GUPTA TALLAM	PTIN/ID number • 301017196	<b>For Department Use Only</b>	
	Preparer's name GLOBAL TAXES LLC	City/State/ZIP CUMMING GA 30041	Telephone (678) 965-9522	
	E-mail SYAM@GTAXFILE.COM			

**Refund:** Arkansas State Income Tax, P.O. Box 1000, Little Rock, AR 72203-1000

**Tax Due/No Tax:** Arkansas State Income Tax, P.O. Box 2144, Little Rock, AR 72203-2144



Primary SSN 157-06-8323

Table with columns: Description, (A) Primary/Joint Income, (B) Spouse's Income Status 4 Only. Rows include: INCOME (Wages, Military pay, Interest, Dividend, Alimony, Business, Capital gains, Other gains, IRA distributions, Military retirement, 18A/18B), TAX COMPUTATION (Tax table selection, NET TAXABLE INCOME, TAX, Combined tax, Additional tax, TOTAL TAX), TAX CREDITS (Personal tax credit, Child care credit, Other credits, TOTAL CREDITS, NET TAX), PAYMENTS (Arkansas income tax withheld, Estimated tax paid, AMENDED RETURNS ONLY, Early childhood program, TOTAL PAYMENTS), REFUND OR TAX DUE (AMOUNT OF OVERPAYMENT/REFUND, Amount to be applied to 2021 estimated tax, AMOUNT TO BE REFUNDED TO YOU, AMOUNT DUE, UEP, TOTAL DUE).

PAY ONLINE: Please visit our secure site ATAP (Arkansas Taxpayer Access Point) at www.atap.arkansas.gov. ATAP allows taxpayers or their representatives to log on, make payments and manage their account online. ATAP is available 24 hours.

PAY BY CREDIT CARD: (See instructions)

PAY BY MAIL: (See instructions)



**ARKANSAS INDIVIDUAL INCOME TAX  
OTHER INCOME/LOSS AND DEPRECIATION DIFFERENCES**

Primary's legal name S PETHAPERUMAL & P MUTHAIAN	Primary's social security number 157-06-8323
---	---

**Full Year Resident Filers** - Complete columns **(A)** and **(B)** if using filing status 4 (married filing separately on the same return). All other filing statuses must complete column **(A) only**.

**Nonresident or Part Year Resident Filers** - Complete columns **(A), (B), and (C)** if using filing status 4 (married filing separately on the same return). All other filing statuses must complete columns **(A)** and **(C) only**.

**Additions to Income**

		(A) Primary/Joint	(B) Spouse (Status 4)	(C) Arkansas Only
1. Federal depreciation: <b>(Attach Schedule)</b> .....	1	00	00	00
2. HSA and/or MSA taxable distributions .....	2	00	00	00
3. Long-term care insurance contracts .....	3	00	00	00
4. Gambling winnings: <b>(Attach W2-G)</b> .....	4	00	00	00
5. Lottery / contest winnings: .....	5	00	00	00
6. Scholarships / fellowships / stipends: .....	6	00	00	00
7. Other: <b>(Attach Schedule)</b> .....	7	5,298.00	00	00
<b>8. INCOME TOTAL: (Add lines 1-7 and enter total):</b> .....	8	5,298.00	00	00

**Subtractions from Income**

		(A) Primary/Joint	(B) Spouse (Status 4)	(C) Arkansas Only
9. State depreciation: <b>(Attach Schedule)</b> .....	9	00	00	00
10. Net operating loss: <b>(Attach Form AR1000NOL)</b> .....	10	00	00	00
11. Foreign earned income exclusion: .....	11	00	00	00
12. Loss on excess deferral distribution .....	12	00	00	00
13. Other: <b>(Attach Schedule)</b> .....	13	00	00	00
<b>14. LOSSES TOTAL: (Add lines 9-13 and enter total)</b> .....	14	00	00	00
<b>15. NET TOTAL: (Subtract line 14 from line 8 and enter total of each column on line 22 of Form AR1000F / AR1000NR).</b> .....	15	5,298.00	00	00



**ARKANSAS INDIVIDUAL INCOME TAX  
ITEMIZED DEDUCTIONS**

Primary's legal name S PETHAPERUMAL & P MUTHAIAN		Primary's social security number 157-06-8323	
<b>MEDICAL AND DENTAL EXPENSES: [Do not include expense(s) paid by others]. (See instructions)</b>			
1. Medical and dental expenses:.....	1	0.00	
2. Enter amount from Form AR1000F/AR1000NR, line 25A and 25B: .....	2	51,965.00	
3. Multiply line 2 by 10% (.10), otherwise enter 0:.....	3	5,197.00	
4. TOTAL MEDICAL EXPENSES: (Subtract line 3 from line 1; if more than line 1, enter 0).....	4	0.00	
<b>TAXES: (See instructions)</b>			
5. Real estate tax: .....	5	4,042.00	
6. Personal property tax or other taxes: (List type and amount) .....	6	00	
7. TOTAL TAXES: (Add lines 5 and 6).....	7	4,042.00	
<b>INTEREST EXPENSES: (See instructions)</b>			
8. Home mortgage interest paid to financial institutions:.....	8	5,447.00	
9. Home mortgage interest paid to an individual: Name: _____ Address: _____	9	00	
10. Deductible points:.....	10	0.00	
11. Investment interest: (Attach federal Form 4952).....	11	00	
12. TOTAL INTEREST EXPENSE: (Add lines 8 through 11).....	12	5,447.00	
<b>CONTRIBUTIONS: (See instructions)</b>			
13. Cash contributions:.....	13	00	
14. Art and literary contributions:.....	14	00	
15. Other: .....	15	00	
16. Carryover contributions: (List type and amount) .....	16	00	
17. TOTAL CONTRIBUTIONS: (Add lines 13 through 16).....	17	00	
<b>CASUALTY AND THEFT LOSSES: (See instructions)</b>			
18. TOTAL CASUALTY AND THEFT LOSSES: (Attach Form AR4684) .....	18	00	
<b>POST-SECONDARY EDUCATION TUITION DEDUCTION(S): (See instructions)</b>			
19. TOTAL POST-SECONDARY EDUCATION TUITION DEDUCTION(S): [Attach AR1075(s)] .....	19	00	
<b>MISCELLANEOUS DEDUCTIONS SUBJECT TO 2% AGI LIMIT: (See instructions)</b>			
20. Unreimbursed employee business expenses: (Attach Form AR2106) .....	20	00	
21. Other expenses: (List type and amount) .....	21	00	
22. Add the amounts on lines 20 and 21. Enter the total: .....	22	00	
23. Enter amount from Form AR1000F/AR1000NR, line 25A and 25B: .....	23	00	
24. Multiply line 23 above by 2% (.02): .....	24	00	
25. TOTAL MISCELLANEOUS DEDUCTIONS: (Subtract line 24 from line 22; if line 24 is more than line 22, enter 0) .....	25	00	
<b>OTHER MISCELLANEOUS DEDUCTIONS: (See instructions)</b>			
26. Volunteer firefighter expenses: .....	26	00	
27. Gambling Losses: .....	27	00	
28. Other miscellaneous deductions: (List type and amount) .....	28	00	
29. TOTAL MISCELLANEOUS DEDUCTIONS NOT SUBJECT TO THE 2% AGI LIMITATION: (Add lines 26 through 28) .....	29	00	
<b>TOTAL ITEMIZED DEDUCTIONS:</b>			
30. Add amounts on lines 4, 7, 12, 17, 18,19, 25, and 29 and enter the total here:.....	30	9,489.00	
<b>Complete lines 31 - 35 ONLY if Filing Status 4 or 5.</b>			
		<b>PRIMARY</b>	<b>SPOUSE'S</b>
		Adjusted Gross Income	Adjusted Gross Income
31. Enter adjusted gross income from Form AR1000F/AR1000NR, line 25, columns (A) and (B) here:.....	31A	00	31B
32. Total Arkansas adjusted gross income: (Add columns 31A and 31B from above) .....	32	00	00
33. Divide the amount on line 31A above by the amount on line 32. Enter the percentage here:.....	33	%	00
34. Multiply line 30 by the percentage on line 33. Enter here and on Form AR1000F/AR1000NR, line 27, col. (A):..... (Primary)	34	00	
35. Subtract line 34 from line 30. Enter here and on Form AR1000F/AR1000NR, line 27, column (B). If you and your spouse are using Filing Status 5, enter on line 27, col. (A) of your spouse's return:..... (Spouse)	35	00	



## ARKANSAS INDIVIDUAL INCOME TAX DECLARATION FOR ELECTRONIC FILING

Primary's Legal First Name and Middle Initial ● SHANMUGAM		Last Name ● PETHAPERUMAL		Primary's Social Security Number ● 157-06-8323		
Spouse's Legal First Name and Middle Initial POORNIMADEVI		Last Name MUTHAIAN		Spouse's Social Security Number ● 678-10-3902		
Mailing Address (Number and Street, P.O. Box or Rural Route) 8822 OLD SPANISH TRL				Telephone ● (501) 213-5590		
City LITTLE ROCK	State or Province AR	ZIP 72227	<input type="checkbox"/> Check if address is outside U.S. Foreign Country			
<b>PART I - TAX RETURN INFORMATION</b> (Whole Dollars Only)						
1. Total Income (Form AR1000F or AR1000NR, Line 23)	1	51,965.	00			
2. Net Tax (Form AR1000F or AR1000NR, Line 38)	2	1,614.	00			
3. State Income Tax Withheld (Form AR1000F or AR1000NR, Line 39)	3	4,218.	00			
4. Refund (Form AR1000F or AR1000NR, Line 47)	4	2,604.	00			
5. Tax Due (Form AR1000F or AR1000NR, Line 51)	5		00			
<b>PART II - DECLARATION OF TAXPAYER</b>						
<p>6a. <input checked="" type="checkbox"/> I consent that my refund be direct deposited as designated in the electronic portion of my 2020 Arkansas income tax return. If I have filed a joint return, this is an irrevocable appointment of the other spouse as an agent to receive the refund. The refund will be direct deposited to the bank account(s) shown on page 1 of the Form AR1000F/AR1000NR.</p> <p>6b. <input type="checkbox"/> I do not want direct deposit of my refund or I am not receiving a refund.</p> <p>6c. <input type="checkbox"/> I authorize the State of Arkansas Income Tax Section to initiate debit entries to my account as indicated on the Arkansas Income Tax Payment form (AR TAX PMT).</p> <p>6d. <input type="checkbox"/> I authorize the State of Arkansas Income Tax Section to initiate debit entries to my account as indicated on the Arkansas Estimated Tax Payment form (AR EST PMT) or Arkansas Extension Payment form (AR EXT PMT).</p>						
<p>If I have filed a balance due return, I understand that if the State of Arkansas does not receive full and timely payment of my tax liability, I will remain liable for the tax liability and all applicable interest and penalties. If I have filed a joint federal and state return and my federal return is rejected, I understand my state return will be rejected also.</p> <p>Under penalties of perjury, I declare that the information I have given my ERO and the amounts in Part I above agree with the amounts on the corresponding lines of the electronic portion of my 2020 Arkansas income tax return. To the best of my knowledge and belief, my return is true, correct, and complete. I consent to my ERO sending my return, this declaration, and accompanying schedules and statements to the State of Arkansas. I also consent to the State of Arkansas sending my ERO and/or transmitter an acknowledgement of receipt of transmission and an indication of whether or not my return is accepted, and if rejected, the reason(s) for the rejection. If the processing of my return or refund is delayed, I authorize the State of Arkansas to disclose to my ERO and/or transmitter the reason(s) for the delay, or when the refund was sent. In addition, by using a computer system and software to prepare and transmit my return electronically, I consent to the disclosure to the State of Arkansas of all information pertaining to my use of the system and software and to the transmission of my tax return electronically.</p>						
<p><b>Sign Here</b></p> <p>Primary's Signature _____ Date _____ Spouse's Signature _____ Date _____</p>						
<b>PART III - DECLARATION OF ELECTRONIC RETURN ORIGINATOR (ERO) AND PAID PREPARER</b>						
<p>I declare that I have reviewed the above taxpayer's return and that the entries on Form AR8453 are complete and correct to the best of my knowledge. If I am only a collector, I understand that I am not responsible for reviewing the taxpayer's return; I declare that Form AR8453 accurately reflects the data on the return. I have obtained the taxpayer's signature on Form AR8453 before submitting this return to the State of Arkansas, and have provided the taxpayer with a copy of all forms and information to be filed with the State of Arkansas. If I am also the Paid Preparer, under penalties of perjury I declare that I have examined the above taxpayer's return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. This declaration of Paid Preparer is based on all information of which the preparer has knowledge.</p>						
<b>ERO'S Use Only</b>		ERO'S Signature GLOBAL TAXES LLC 2530 PEBBLE CREEK LN CUMMING	Date 03/13/2021	Check if paid preparer <input type="checkbox"/>	Check if self-employed <input type="checkbox"/>	Your SSN or PTIN 30-1017196
		Firm's name and address		FEIN		
<p>Under penalties of perjury, I declare that I have examined the above taxpayer's return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. This declaration is based on all information of which I have any knowledge.</p>						
<b>Paid Preparer's Use Only</b>		Preparer's Signature SYAM PRIYA RAM SAGAR GUPTA TALLAM 2530 PEBBLE CREEK LN CUMMING	Date 03/13/2021	Check if self-employed <input type="checkbox"/>	Preparer's SSN or PTIN P02082703	
		Firm's name and address		FEIN		



### Additional information from your 2020 Arkansas Tax Return

Form AR1000F: Individual Income Tax Return

Other Income Details

Continuation Statement

Description	Amount
OTHER INCOME	5,298.

DO NOT MAIL