## Form 1040-NR

Department of the Treasury

### **U.S. Nonresident Alien Income Tax Return**

▶ Go to www.irs.gov/Form1040NR for instructions and the latest information.

For the year January 1-December 31, 2019, or other tax year

OMB No. 1545-0074

Internal Revenue Service , 2019, and ending 20 beginning Your first name and middle initial Last name Identifying number (see instructions) 845-69-2810 HARISH VEMULA Present home address (number and street or rural route). If you have a P.O. box, see instructions. Apt. no. ▼ Individual Check if: Please print Estate or Trust 813 or type City, town or post office, state, and ZIP code. If you have a foreign address, also complete spaces below. See instructions. SEATTLE WA 98121 Foreign postal code Foreign country name Foreign province/state/county Reserved 4 Reserved **Filing** 2 Single nonresident alien 5 Married nonresident alien **Status** 3 Reserved **6** Qualifying widow(er) (see instructions) Check only Child's name ▶ one box. 7 Dependents: (see instructions) **Dependents** (4) ✓ if qualifies for (see instr.): (2) Dependent's (3) Dependent's (1) First name identifying number relationship to you Child tax credit Credit for other dependents If more than four dependents, see instructions and check here. 8 Wages, salaries, tips, etc. Attach Form(s) W-2 8 58,398. Income Effectively **b Tax-exempt** interest. **Do not** include on line 9a . . . 9b Connected 10a With U.S. **b** Qualified dividends (see instructions) . . . . . . . . . . . . . 10b Trade/ 11 Taxable refunds, credits, or offsets of state and local income taxes (see instructions) . . . 11 **Business** 12 Scholarship and fellowship grants. Attach Form(s) 1042-S or required statement (see instructions) 12 13 Business income or (loss). Attach Schedule C (Form 1040 or 1040-SR) 13 14 Capital gain or (loss). Attach Schedule D (Form 1040 or 1040-SR) if required. If not required, check here 14 15 Attach Form(s) **16a I**RA distributions 16a 16b **16b** Taxable amount (see instr.) W-2, 1042-S, SSA-1042S. 17a Pensions and annuities . . . | 17a | **17b** Taxable amount (see instr.) 17b RRB-1042S, 18 Rental real estate, royalties, partnerships, trusts, etc. Attach Schedule E (Form 1040 or 1040-SR) 18 and 8288-A 19 Farm income or (loss). Attach Schedule F (Form 1040 or 1040-SR) . . . . . . . . . . 19 here. Also attach Form(s) 20 1099-R if tax 21 Other income. List type and amount (see instructions) 21 was withheld. 22 Total income exempt by a treaty from page 5, Schedule OI, item L (1(e)) | 22 23 Combine the amounts in the far right column for lines 8 through 21. This is your total 58,398. 24 24 **Adjusted** 25 Health savings account deduction. Attach Form 8889 . . . . . . 25 **Gross** 26 Moving expenses for members of the Armed Forces. Attach Form Income 27 Deductible part of self-employment tax, Attach Schedule SE (Form 1040 or 1040-SR) . . . . . . . . . . . . . . . . . 27 28 Self-employed SEP, SIMPLE, and qualified plans . . . . . 28 29 Self-employed health insurance deduction (see instructions) . . . 29 31 Scholarship and fellowship grants excluded . . . . 31 **32** IRA deduction (see instructions) . . . . . . 32 33 Student loan interest deduction (see instructions) . . . . 34 35 **Adjusted Gross Income.** Subtract line 34 from line 23 35 58,398. 36 36 Tax and 37 Itemized deductions from page 3, Schedule A, line 8 . Std. Dedn US/India Treaty . 37 12,200. **Credits** Qualified business income deduction, Attach Form 8995 or Form 8995-A . . . 38 Exemptions for estates and trusts only (see instructions)

Form 1040-NR (2019) Page **2** 

Tax and	<b>40</b> Add lines 37 through 39	40	12,200.
Credits	<b>41 Taxable income.</b> Subtract line 40 from line 35. If zero or less, enter <b>-</b> 0	41	46,198.
(continued)	<b>42</b> Tax (see instr.). Check if any is from Form(s): a ☐ 8814 b ☐ 4972 c ☐	42	6,017.
(continued)	43 Alternative minimum tax (see instructions). Attach Form 6251	43	
	44 Excess advance premium tax credit repayment. Attach Form 8962	44	
	<b>45</b> Add lines 42, 43, and 44	45	6,017.
	46 Foreign tax credit. Attach Form 1116 if required		
	47 Credit for child and dependent care expenses. Attach Form 2441 . 47		
	48 Retirement savings contributions credit. Attach Form 8880 48		
	49 Child tax credit and credit for other dependents (see instructions) . 49		
	50 Residential energy credits. Attach Form 5695		
	<b>51</b> Other credits from Form: <b>a</b> 3800 <b>b</b> 8801 <b>c</b> 51		
	52 Add lines 46 through 51. These are your total credits	52	
	53 Subtract line 52 from line 45. If zero or less, enter -0	53	6,017.
Other	54 Tax on income not effectively connected with a U.S. trade or business from page 4, Schedule		
Taxes	NEC, line 15	54	
Taxes	55 Self-employment tax. Attach Schedule SE (Form 1040 or 1040-SR)	55	
	56 Unreported social security and Medicare tax from Form: a 4137 b 8919	56	
	57 Additional tax on IRAs, other qualified retirement plans, etc. Attach Form 5329 if required	57	
	<b>58</b> Transportation tax (see instructions)	58	
	<b>59a</b> Household employment taxes from Schedule H (Form 1040 or 1040-SR)	59a	
	<b>b</b> Repayment of first-time homebuyer credit from Form 5405. Attach Form 5405 if required	59b	
	60 Taxes from: a ☐ Form 8959 b ☐ Instructions; enter code(s)	60	
	<b>61 Total tax.</b> Add lines 53 through 60	61	6,017.
Payments	62 Federal income tax withheld from:		
. aymente	a Form(s) W-2 and 1099		
	<b>b</b> Form(s) 8805		
	<b>c</b> Form(s) 8288-A		
	<b>d</b> Form(s) 1042 <b>-</b> S		
	63 2019 estimated tax payments and amount applied from 2018 return 63		
	64 Additional child tax credit. Attach Schedule 8812		
	65 Net premium tax credit. Attach Form 8962		
	66 Amount paid with request for extension to file (see instructions) 66		
	67 Excess social security and tier 1 RRTA tax withheld (see instructions) 67		
	68 Credit for federal tax on fuels. Attach Form 4136		
	69 Credits from Form: a 2439 b Reserved c 8885 d [ 69 ]		
	70 Credit for amount paid with Form 1040-C		
	71 Add lines 62a through 70. These are your total payments	71	10,808.
Refund	72 If line 71 is more than line 61, subtract line 61 from line 71. This is the amount you <b>overpaid</b>	72	4,791.
	73a Amount of line 72 you want refunded to you. If Form 8888 is attached, check here ▶ □	73a	4,791.
Direct deposit?	b Routing number 0 4 1 0 0 0 1 2 4 ▶ c Type: X Checking Savings		
instructions.	<b>d</b> Account number 4 1 3 7 6 4 0 7 3 6		
	e If you want your refund check mailed to an address outside the United States not shown on page 1, enter it here.		
	74 Amount of line 72 you want applied to your 2020 estimated tax   74		
Amount	<b>75</b> Amount you owe. Subtract line 71 from line 61. For details on how to pay, see instructions	75	
You Owe	76 Estimated tax penalty (see instructions)		
Third Party	Do you want to allow another person to discuss this return with the IRS? See instructions	•	e below. 🔀 No
Designee	Designee's Phone Personal identifiname ► no. ► number (PIN)	ication _	
Sign Here	Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to	the best of	of my knowledge and
oigii Hele	belief, they are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which		,
Keep a copy of	Your signature Date Your occupation in the United States If the Pro-	ne IRS ser stection P	nt you an Identity IN, enter it here
this return for your records.	(se	e instr.)	,
,	SOFTWARE DEVELOPMENT ENGINEER		
Paid	Print/Type preparer's name Preparer's signature Date Check		PTIN
Preparer		mployed	P02082703
Use Only	Firm's name ► GLOBAL TAXES LLC Firm's EIN ► 30-10		
,	Firm's address ▶ 2530 Pebble Creek Ln Cumming GA 30041 Phone no. (678)	965-9	1522

Form 1040-NR (2019) Page **3** 

#### Schedule A—Itemized Deductions (see instructions) 07 **Taxes You** State and local income taxes Paid 1 State and local income taxes . 1a Enter the smaller of line 1a and \$10,000 (\$5,000 if box 5 is checked) . 1b **Gifts** 2 Gifts by cash or check. If you made any gift of \$250 or more, see to U.S. 2 **Charities** Other than by cash or check. If you made any gift of \$250 or more, Caution: If you see instructions. Individuals must attach Form 8283 if line 3 is over made a gift 3 and received a benefit in return, see 4 instructions. 5 Add lines 2 through 4 5 Casualty 6 Casualty and theft loss(es) from a federally declared disaster (other than net qualified and Theft disaster losses). Attach Form 4684 and enter the amount from line 18 of that form. See Losses 6 Other—from list in instructions, List type and amount ▶ Other Itemized **Deductions** 7 **Total** Itemized Add the amounts in the far right column for lines 1b through 7. Also, enter this amount on **Deductions**

REV 08/20/20 PRO

Form **1040-NR** (2019)

Page 4

Form 1040-NR (2019)

Schedule NEC-Tax on Income Not Effectively Connected With a U.S. Trade or Business (see instructions)

				Enter <b>amount of i</b> n	Enter amount of income under the appropriate rate of tax (see instructions)	propriate rate of tax	(see instructions)	
		Nature of income		700 - 4-7	70.5 4.10	7000 (-)	(d) Other (specify)	(specify)
				<b>(a)</b> 10%	%cı <b>(a)</b>	(c) 30%	%	%
-	Dividends and dividend equivalents:	end equivalents:						
В	Dividends paid by U.S. corporations	S. corporations	<b>1</b> a					
q	Dividends paid by fo	Dividends paid by foreign corporations	1b					
ပ	Dividend equivalen	Dividend equivalent payments received with respect to section 871(m)						
	transactions		၁					
8	Interest:							
в	Mortgage		2a					
Q	Paid by foreign corporations	orations	2b					
O	Other		2c					
ო	Industrial royalties (p	ndustrial royalties (patents, trademarks, etc.)	က					
4	Motion picture or T.	Motion picture or T.V. copyright royalties	4					
5	Other royalties (cop	Other royalties (copyrights, recording, publishing, etc.)	2					
9	Real property incom	Real property income and natural resources royalties	9					
7	Pensions and annuities	ies	7					
Ø	Social security benefits.	fits	œ					
6	Capital gain from line 18 below	e 18 below	6					
10	Gambling—Residen	Gambling—Residents of Canada only. Enter net income in column (c).						
	If zero or less, enter -0	ir -0						
a	Winnings							
Q	Losses		100					
7	Gambling winnings-	Gambling winnings—Residents of countries other than Canada.						
	<b>Note:</b> Losses not allowed		11					
12	Other (specify) ▶							
			12					
13	Add lines 1a through	Add lines 1a through 12 in columns (a) through (d)	13					
4	Multiply line 13 by	Multiply line 13 by rate of tax at top of each column	14					
15	Tax on income no	Tax on income not effectively connected with a U.S. trade or business.	Add coll	umns (a) through	usiness. Add columns (a) through (d) of line 14. Enter the total here and on Form	er the total here ar	nd on Form	
	1040-NR, line 54		•				🚩 15	
		Capital Gains and Losses	From S	sales or Excha	Losses From Sales or Exchanges of Property	Ŋ		
Enter only the losses from exchanges	ے کے	16 (a) Kind of property and description (b) Date acquired (if necessary, attach statement of (mo, day, vr)	cquired	(c) Date sold	(d) Sales price	(e) Cost or	(f) LOSS If (e) is more than (d),	(g) GAIN If (d) is more than (e),
004100	- odt eidtim		y, y,	(IIIO., Gay, yi.,		כנוים המסוס	(a) most (b) toostdis	(P) care (P) to cat direct

States and not effectively connected with a U.S. business. Do not include a gain or loss on disposing of a U.S. real property interest; report these gains and losses on Schedule D (Form 1040 or 1040-SR).

Report property sales or exchanges that are effectively connected with a U.S. business on Schedule D (Form 1040 or 1040-SR), Form 4797, or both.

subtract (e) from (d) subtract (d) from (e) 18 **A** Capital gain. Combine columns (f) and (g) of line 17. Enter the net gain here and on line 9 above (if a loss, enter -0-) 17 17 Add columns (f) and (g) of line 1618 Capital gain. Combine columns (f) descriptive details not shown below)

Form **1040-NR** (2019) REV 08/20/20 PRO Form 1040-NR (2019) Page **5** 

			Schedule OI-Othe		(see instru	ctions)				
A	Of	Answer all questions  Of what country or countries were you a citizen or national during the tax year? INDIA						—		
A B	In v	In what country did you claim residence for tax purposes during the tax year?INDIA								
С	Have you ever applied to be a green card holder (lawful permanent resident) of the United States?							X N	lo	
D	Were you ever:									
1		•						☐ Yes	XN	lo
2	<b>.</b> Ag	reen card holder (lawful p	ermanent resident) of the Un	ited States? .				☐ Yes	XN	lo
	<b>I</b> f y	If you answer "Yes" to (1) or (2), see Pub. 519, chapter 4, for expatriation rules that apply to you.								
E	•	If you had a visa on the last day of the tax year, enter your visa type. If you did not have a visa, enter your U.S. immigration status on the last day of the tax yearF1								
F		Have you ever changed your visa type (nonimmigrant status) or U.S. immigration status?							lo	
	<b>I</b> f y	If you answered "Yes," indicate the date and nature of the change. ►								
G		List all dates you entered and left the United States during 2019. See instructions.								
	Note: If you are a resident of Canada or Mexico AND commute to work in the United States at frequent intervals, check the box for Canada or Mexico and skip to item H									
	Di		Date departed United States			d United States	Date departe		tates	
		mm/dd/yy	mm/dd/yy		mm	n/dd/yy	mm	/dd/yy		
									-	
н	Giv	re number of days (includi	ng vacation, nonworkdays, a	ı ınd partial days) y	ou were pres	sent in the Unite	d States duri	ng:		
	20	17	, 2018	, and 2	019	365				
I	Did	I you file a U.S. income tax	x return for any prior year?.					X Yes	$\square$ N	lo
	lf "	Yes," give the latest year a	x return for any prior year?.and form number you filed.	<b>&gt;</b>	10	40NR				
J	Are	you filing a return for a tr	ust?					☐ Yes	×Ν	Ю
			U.S. or foreign owner unde stribution from a U.S. person					☐ Yes	□ N	lo
K			nsation of \$250,000 or more						× N	
_			native method to determine t		=				□ N	
L			lf you are claiming exemption. See Pub. 901 for more into			U.S. income ta	x treaty with	ı a foreign	count	try,
1		Enter the name of the country, the applicable tax treaty article, the number of months in prior years you claimed the treaty benefit, and the amount of exempt income in the columns below. Attach Form 8833 if required. See instructions.						ınd		
	(a) Country  (b) Tax treaty article (c) Number of months claimed in prior tax years income in current tax ye						•			
	(e)	Total. Enter this amour	nt on Form 1040-NR. line 22.	Do not enter it ο	n line 8 or lin	e 12 ▶				
2	٠,							$\square$ N	lo	
3			fits pursuant to a Competent					☐ Yes	×N	lo
	If "	Yes," attach a copy of the	Competent Authority determ	nination letter to	your return.					
M	Che	eck the applicable box if:								
1			making an election to treat in under section 871(d). See ir					-		ted
2			in a previous year that has							ted
	Sta	ites as effectively connect	ed with a U.S. trade or busin	ess under section	n 871(d). See	instructions.			▶ 🗌	

# Form **8889**

Department of the Treasury Internal Revenue Service

## **Health Savings Accounts (HSAs)**

► Attach to Form 1040, 1040-SR, or 1040-NR.

► Go to www.irs.gov/Form8889 for instructions and the latest information.

OMB No. 1545-0074

2019

Attachment
Sequence No. 52

Name(s) shown on Form 1040, 1040-SR, or 1040-NR HARISH VEMULA

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

845-69-2810

Before you begin: Complete Form 8853, Archer MSAs and Long-Term Care Insurance Contracts, if required.

Part	HSA Contributions and Deduction. See the instructions before completing this part. I and both you and your spouse each have separate HSAs, complete a separate Part I for		
1	Check the box to indicate your coverage under a high-deductible health plan (HDHP) during 2019 (see		
	instructions)	X Se	lf-only 🗌 Family
2	HSA contributions you made for 2019 (or those made on your behalf), including those made from January 1, 2020, through April 15, 2020, that were for 2019. <b>Do not</b> include employer contributions, contributions through a cafeteria plan, or rollovers (see instructions)	2	0.
3	If you were under age 55 at the end of 2019 and, on the first day of <b>every</b> month during 2019, you were, or were considered, an eligible individual with the <b>same</b> coverage, enter \$3,500 (\$7,000 for family coverage). <b>All others</b> , see the instructions for the amount to enter	3	3,500.
4	Enter the amount you and your employer contributed to your Archer MSAs for 2019 from Form 8853, lines 1 and 2. If you or your spouse had family coverage under an HDHP at any time during 2019, also include any amount contributed to your spouse's Archer MSAs	4	0.
5	Subtract line 4 from line 3. If zero or less, enter -0	5	3,500.
6	Enter the amount from line 5. But if you and your spouse each have separate HSAs and had family coverage under an HDHP at any time during 2019, see the instructions for the amount to enter	6	3,500.
7	If you were age 55 or older at the end of 2019, married, and you or your spouse had family coverage under an HDHP at any time during 2019, enter your additional contribution amount (see instructions)	7	0.
8	Add lines 6 and 7	8	3,500.
9	Employer contributions made to your HSAs for 2019		
10	Qualified HSA funding distributions		
11	Add lines 9 and 10	11	1,467.
12	Subtract line 11 from line 8. If zero or less, enter -0	12	2,033.
13	<b>HSA</b> deduction. Enter the smaller of line 2 or line 12 here and on Schedule 1 (Form 1040 or		
	1040-SR), line 12, or Form 1040-NR, line 25	13	0.
Doub	Caution: If line 2 is more than line 13, you may have to pay an additional tax (see instructions).		10.4
Part	HSA Distributions. If you are filing jointly and both you and your spouse each have separate Part II for each spouse.	arate I	HSAs, complete
14a	Total distributions you received in 2019 from all HSAs (see instructions)	14a	
b	Distributions included on line 14a that you rolled over to another HSA. Also include any excess contributions (and the earnings on those excess contributions) included on line 14a that were withdrawn by the due date of your return (see instructions)	14b	
С	Subtract line 14b from line 14a	14c	
15	Qualified medical expenses paid using HSA distributions (see instructions)	15	
16	Taxable HSA distributions. Subtract line 15 from line 14c. If zero or less, enter -0 Also, include this		
10	amount in the total on Schedule 1 (Form 1040 or 1040-SR), line 8, or Form 1040-NR, line 21. Enter "HSA" and the amount on the line next to the box	16	
17a	If any of the distributions included on line 16 meet any of the <b>Exceptions to the Additional 20% Tax</b> (see instructions), check here		
b	Additional 20% tax (see instructions). Enter 20% (0.20) of the distributions included on line 16 that are subject to the additional 20% tax. Also include this amount in the total on Schedule 2 (Form 1040 or 1040-SR), line 8, or Form 1040-NR, line 60. Check box c on Schedule 2 (Form 1040 or 1040-SR), line 8, or box b on Form 1040-NR, line 60. Enter "HSA" and the amount on the line next to the box	17b	

Form 8889 (2019) Page **2** 

Part	completing this part. If you are filing jointly and both you and your spouse each have sep complete a separate Part III for each spouse.		
18	Last-month rule	18	
19	Qualified HSA funding distribution	19	
20	<b>Total income.</b> Add lines 18 and 19. Include this amount on Schedule 1 (Form 1040 or 1040-SR), line 8, or Form 1040-NR, line 21. On the dotted line next to Schedule 1 (Form 1040 or 1040-SR), line 8, or Form 1040-NR, line 21, enter "HSA" and the amount	20	
21	<b>Additional tax.</b> Multiply line 20 by 10% (0.10). Include this amount in the total on Schedule 2 (Form 1040 or 1040-SR), line 8, or Form 1040-NR, line 60. Check box c on Schedule 2 (Form 1040 or 1040-SR), line 8, or box b on Form 1040-NR, line 60. Enter "HDHP" and the amount on the line next		
	to the box	21	2000

REV 08/20/20 PRO

Form **8889** (2019)