

Review your print out for checklist items.

Filing status: Single Married filing jointly Married filing separately Head of household Qualifying widow(er)

Your first name and initial: **Naveen** Last name: **Byrappa** Your social security number: **115-08-5983**

Your standard deduction: Someone can claim you as a dependent You were born before January 2, 1954 You are blind

If joint return, spouse's first name and initial: _____ Last name: _____ Spouse's social security number: _____

Spouse standard deduction: Someone can claim your spouse as a dependent Spouse was born before January 2, 1954 Full-year health care coverage or exempt (see inst.)

Spouse is blind Spouse itemizes on a separate return or you were dual-status alien

Home address (number and street). If you have a P.O. box, see instructions. **225 Peterson Dr** Apt. no. **4** Presidential Election Campaign (see inst.) You Spouse

City, town or post office, state, and ZIP code. If you have a foreign address, attach Schedule 6. **Moscow ID 83843** If more than four dependents, see inst. and ✓ here

Dependents (see instructions):		(2) Social security number	(3) Relationship to you	(4) ✓ if qualifies for (see inst.):	
(1) First name	Last name			Child tax credit	Credit for other dependents
				<input type="checkbox"/>	<input type="checkbox"/>
				<input type="checkbox"/>	<input type="checkbox"/>
				<input type="checkbox"/>	<input type="checkbox"/>
				<input type="checkbox"/>	<input type="checkbox"/>

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.

Joint return? See instructions. Keep a copy for your records.

Your signature: _____ Date: _____ Your occupation: **Student**

Spouse's signature. If a joint return, both must sign. _____ Date: _____ Spouse's occupation: _____

If the IRS sent you an Identity Protection PIN, enter it here (see inst.) [] [] [] [] [] [] [] [] [] []

If the IRS sent you an Identity Protection PIN, enter it here (see inst.) [] [] [] [] [] [] [] [] [] []

Paid Preparer Use Only

Preparer's name: _____ Preparer's signature: _____ PTIN: _____ Firm's EIN: _____ Check if: 3rd Party Designee Self-employed

Firm's name: **Self-Prepared** Phone no.: _____

Firm's address: _____

For Disclosure, Privacy Act, and Paperwork Reduction Act Notice, see separate instructions. Form **1040** (2018)

1	Wages, salaries, tips, etc. Attach Form(s) W-2	1	1,666.
2a	Tax-exempt interest	2b	
3a	Qualified dividends	3b	
4a	IRAs, pensions, and annuities	4b	
5a	Social security benefits	5b	
6	Total income. Add lines 1 through 5. Add any amount from Schedule 1, line 22	6	1,666.
7	Adjusted gross income. If you have no adjustments to income, enter the amount from line 6; otherwise, subtract Schedule 1, line 36, from line 6	7	1,666.
8	Standard deduction or itemized deductions (from Schedule A)	8	12,000.
9	Qualified business income deduction (see instructions)	9	
10	Taxable income. Subtract lines 8 and 9 from line 7. If zero or less, enter -0-	10	0.
11	a Tax (see inst.) <u>0.</u> (check if any from: 1 <input type="checkbox"/> Form(s) 8814 2 <input type="checkbox"/> Form 4972 3 <input type="checkbox"/>)	11	0.
	b Add any amount from Schedule 2 and check here <input type="checkbox"/>	12	0.
12	a Child tax credit/credit for other dependents b Add any amount from Schedule 3 and check here <input type="checkbox"/>	13	0.
13	Subtract line 12 from line 11. If zero or less, enter -0-	14	0.
14	Other taxes. Attach Schedule 4	15	0.
15	Total tax. Add lines 13 and 14	16	68.
16	Federal income tax withheld from Forms W-2 and 1099	17	1,000.
17	Refundable credits: a EIC (see inst.) b Sch. 8812 c Form 8863 <u>1,000.</u>	18	1,068.
	Add any amount from Schedule 5	19	1,068.
18	Add lines 16 and 17. These are your total payments	20a	1,068.
19	If line 18 is more than line 15, subtract line 15 from line 18. This is the amount you overpaid	21	
20a	Amount of line 19 you want refunded to you . If Form 8888 is attached, check here <input type="checkbox"/>	22	
▶ b	Routing number <u>1 2 4 1 0 3 7 9 9</u> c Type: <input checked="" type="checkbox"/> Checking <input type="checkbox"/> Savings	23	
▶ d	Account number <u>8 8 7 3 6 3 2 4 4 5</u>		
21	Amount of line 19 you want applied to your 2019 estimated tax		
Amount You Owe	22 Amount you owe. Subtract line 18 from line 15. For details on how to pay, see instructions		
23	Estimated tax penalty (see instructions)		

Attach Form(s) W-2. Also attach Form(s) W-2G and 1099-R if tax was withheld.

Standard Deduction for—

- Single or married filing separately, \$12,000
- Married filing jointly or Qualifying widow(er), \$24,000
- Head of household, \$18,000
- If you checked any box under Standard deduction, see instructions.

Direct deposit? See instructions.

Department of the Treasury
Internal Revenue Service (99)

▶ Attach to Form 1040.

2018
Attachment
Sequence No. **50**

▶ Go to www.irs.gov/Form8863 for instructions and the latest information.

Name(s) shown on return

Your social security number

Naveen Byrappa

115-08-5983



Complete a separate Part III on page 2 for each student for whom you're claiming either credit before you complete Parts I and II.

Part I Refundable American Opportunity Credit

1	After completing Part III for each student, enter the total of all amounts from all Parts III, line 30	1	2,500.
2	Enter: \$180,000 if married filing jointly; \$90,000 if single, head of household, or qualifying widow(er)	2	90,000.
3	Enter the amount from Form 1040, line 7. If you're filing Form 2555, 2555-EZ, or 4563, or you're excluding income from Puerto Rico, see Pub. 970 for the amount to enter	3	1,666.
4	Subtract line 3 from line 2. If zero or less, stop ; you can't take any education credit	4	88,334.
5	Enter: \$20,000 if married filing jointly; \$10,000 if single, head of household, or qualifying widow(er)	5	10,000.
6	If line 4 is: • Equal to or more than line 5, enter 1.000 on line 6 • Less than line 5, divide line 4 by line 5. Enter the result as a decimal (rounded to at least three places)	6	1.000
7	Multiply line 1 by line 6. Caution: If you were under age 24 at the end of the year and meet the conditions described in the instructions, you can't take the refundable American opportunity credit; skip line 8, enter the amount from line 7 on line 9, and check this box <input type="checkbox"/>	7	2,500.
8	Refundable American opportunity credit. Multiply line 7 by 40% (0.40). Enter the amount here and on Form 1040, line 17c. Then go to line 9 below	8	1,000.

Part II Nonrefundable Education Credits

9	Subtract line 8 from line 7. Enter here and on line 2 of the Credit Limit Worksheet (see instructions)	9	1,500.
10	After completing Part III for each student, enter the total of all amounts from all Parts III, line 31. If zero, skip lines 11 through 17, enter -0- on line 18, and go to line 19	10	
11	Enter the smaller of line 10 or \$10,000	11	
12	Multiply line 11 by 20% (0.20)	12	
13	Enter: \$134,000 if married filing jointly; \$67,000 if single, head of household, or qualifying widow(er)	13	
14	Enter the amount from Form 1040, line 7. If you're filing Form 2555, 2555-EZ, or 4563, or you're excluding income from Puerto Rico, see Pub. 970 for the amount to enter	14	
15	Subtract line 14 from line 13. If zero or less, skip lines 16 and 17, enter -0- on line 18, and go to line 19	15	
16	Enter: \$20,000 if married filing jointly; \$10,000 if single, head of household, or qualifying widow(er)	16	
17	If line 15 is: • Equal to or more than line 16, enter 1.000 on line 17 and go to line 18 • Less than line 16, divide line 15 by line 16. Enter the result as a decimal (rounded to at least three places)	17	
18	Multiply line 12 by line 17. Enter here and on line 1 of the Credit Limit Worksheet (see instructions) ▶	18	
19	Nonrefundable education credits. Enter the amount from line 7 of the Credit Limit Worksheet (see instructions) here and on Schedule 3 (Form 1040), line 50	19	0.

Name(s) shown on return Naveen Byrappa	Your social security number 115-08-5983
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Complete Part III for each student for whom you're claiming either the American opportunity credit or lifetime learning credit. Use additional copies of page 2 as needed for each student.

Part III Student and Educational Institution Information. See instructions.

<p>20 Student name (as shown on page 1 of your tax return) Naveen Byrappa</p>	<p>21 Student social security number (as shown on page 1 of your tax return) 115-08-5983</p>		
<p>22 Educational institution information (see instructions)</p> <table border="1" style="width:100%; border-collapse: collapse;"> <tr> <td style="width:50%; vertical-align: top;"> <p>a. Name of first educational institution University of Idaho</p> <p>(1) Address. Number and street (or P.O. box). City, town or post office, state, and ZIP code. If a foreign address, see instructions. 875 perimeter drive, ms 1250 moscow ID 83844</p> <p>(2) Did the student receive Form 1098-T from this institution for 2018? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No</p> <p>(3) Did the student receive Form 1098-T from this institution for 2017 with box 2 filled in and box 7 checked? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No</p> <p>(4) Enter the institution's employer identification number (EIN) if you're claiming the American opportunity credit or if you checked "Yes" in (2) or (3). You can get the EIN from Form 1098-T or from the institution. 52-2282038</p> </td> <td style="width:50%; vertical-align: top;"> <p>b. Name of second educational institution (if any)</p> <p>(1) Address. Number and street (or P.O. box). City, town or post office, state, and ZIP code. If a foreign address, see instructions.</p> <p>(2) Did the student receive Form 1098-T from this institution for 2018? <input type="checkbox"/> Yes <input type="checkbox"/> No</p> <p>(3) Did the student receive Form 1098-T from this institution for 2017 with box 2 filled in and box 7 checked? <input type="checkbox"/> Yes <input type="checkbox"/> No</p> <p>(4) Enter the institution's employer identification number (EIN) if you're claiming the American opportunity credit or if you checked "Yes" in (2) or (3). You can get the EIN from Form 1098-T or from the institution.</p> </td> </tr> </table>		<p>a. Name of first educational institution University of Idaho</p> <p>(1) Address. Number and street (or P.O. box). City, town or post office, state, and ZIP code. If a foreign address, see instructions. 875 perimeter drive, ms 1250 moscow ID 83844</p> <p>(2) Did the student receive Form 1098-T from this institution for 2018? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No</p> <p>(3) Did the student receive Form 1098-T from this institution for 2017 with box 2 filled in and box 7 checked? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No</p> <p>(4) Enter the institution's employer identification number (EIN) if you're claiming the American opportunity credit or if you checked "Yes" in (2) or (3). You can get the EIN from Form 1098-T or from the institution. 52-2282038</p>	<p>b. Name of second educational institution (if any)</p> <p>(1) Address. Number and street (or P.O. box). City, town or post office, state, and ZIP code. If a foreign address, see instructions.</p> <p>(2) Did the student receive Form 1098-T from this institution for 2018? <input type="checkbox"/> Yes <input type="checkbox"/> No</p> <p>(3) Did the student receive Form 1098-T from this institution for 2017 with box 2 filled in and box 7 checked? <input type="checkbox"/> Yes <input type="checkbox"/> No</p> <p>(4) Enter the institution's employer identification number (EIN) if you're claiming the American opportunity credit or if you checked "Yes" in (2) or (3). You can get the EIN from Form 1098-T or from the institution.</p>
<p>a. Name of first educational institution University of Idaho</p> <p>(1) Address. Number and street (or P.O. box). City, town or post office, state, and ZIP code. If a foreign address, see instructions. 875 perimeter drive, ms 1250 moscow ID 83844</p> <p>(2) Did the student receive Form 1098-T from this institution for 2018? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No</p> <p>(3) Did the student receive Form 1098-T from this institution for 2017 with box 2 filled in and box 7 checked? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No</p> <p>(4) Enter the institution's employer identification number (EIN) if you're claiming the American opportunity credit or if you checked "Yes" in (2) or (3). You can get the EIN from Form 1098-T or from the institution. 52-2282038</p>	<p>b. Name of second educational institution (if any)</p> <p>(1) Address. Number and street (or P.O. box). City, town or post office, state, and ZIP code. If a foreign address, see instructions.</p> <p>(2) Did the student receive Form 1098-T from this institution for 2018? <input type="checkbox"/> Yes <input type="checkbox"/> No</p> <p>(3) Did the student receive Form 1098-T from this institution for 2017 with box 2 filled in and box 7 checked? <input type="checkbox"/> Yes <input type="checkbox"/> No</p> <p>(4) Enter the institution's employer identification number (EIN) if you're claiming the American opportunity credit or if you checked "Yes" in (2) or (3). You can get the EIN from Form 1098-T or from the institution.</p>		
<p>23 Has the Hope Scholarship Credit or American opportunity credit been claimed for this student for any 4 tax years before 2018? <input type="checkbox"/> Yes — Stop! Go to line 31 for this student. <input checked="" type="checkbox"/> No — Go to line 24.</p>			
<p>24 Was the student enrolled at least half-time for at least one academic period that began or is treated as having begun in 2018 at an eligible educational institution in a program leading towards a postsecondary degree, certificate, or other recognized postsecondary educational credential? See instructions. <input checked="" type="checkbox"/> Yes — Go to line 25. <input type="checkbox"/> No — Stop! Go to line 31 for this student.</p>			
<p>25 Did the student complete the first 4 years of postsecondary education before 2018? See instructions. <input type="checkbox"/> Yes — Stop! Go to line 31 for this student. <input checked="" type="checkbox"/> No — Go to line 26.</p>			
<p>26 Was the student convicted, before the end of 2018, of a felony for possession or distribution of a controlled substance? <input type="checkbox"/> Yes — Stop! Go to line 31 for this student. <input checked="" type="checkbox"/> No — Complete lines 27 through 30 for this student.</p>			



You can't take the American opportunity credit and the lifetime learning credit for the same student in the same year. If you complete lines 27 through 30 for this student, don't complete line 31.

American Opportunity Credit

27 Adjusted qualified education expenses (see instructions). Don't enter more than \$4,000	27	4,000.
28 Subtract \$2,000 from line 27. If zero or less, enter -0-	28	2,000.
29 Multiply line 28 by 25% (0.25)	29	500.
30 If line 28 is zero, enter the amount from line 27. Otherwise, add \$2,000 to the amount on line 29 and enter the result. Skip line 31. Include the total of all amounts from all Parts III, line 30, on Part I, line 1	30	2,500.

Lifetime Learning Credit

31 Adjusted qualified education expenses (see instructions). Include the total of all amounts from all Parts III, line 31, on Part II, line 10	31	
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Tax History Report

▶ Keep for your records

2018

Name(s) Shown on Return

Naveen Byrappa

Five Year Tax History:					
	2014	2015	2016	2017	2018
Filing status					Single
Total income					1,666.
Adjustments to income					
Adjusted gross income					1,666.
Tax expense					0.
Interest expense . . .					
Contributions					
Misc. deductions . . .					
Other itemized ded'ns					
Total itemized/ standard deduction . .					12,000.
Exemption amount . .					0.
QBI deduction					
Taxable income					0.
Tax					
Alternative min tax . .					
Total credits					0.
Other taxes					0.
Payments					1,068.
Form 2210 penalty . .					
Amount owed					
Applied to next year's estimated tax .					
Refund					1,068.
Effective tax rate % . .					-60.02
**Tax bracket %					10.0

**Tax bracket % is based on Taxable income.

IMPORTANT DISCLOSURES

If you are owed a federal tax refund, you have a right to choose how you will receive the refund. There are several options available to you. Some options cost money and some options are free. Please read about these options below.

You can file your federal tax return electronically or by paper and obtain your federal tax refund directly from the Internal Revenue Service ("IRS") for free. If you file your tax return electronically, you can receive a refund check directly from the IRS through the U.S. Postal Service in 21 to 28 days from the time you file your tax return or the IRS can deposit your refund directly into your bank account in less than 21 days from the time you file your tax return unless there are delays by the IRS. If you file a paper return through the U.S. Postal Service, you can receive a refund check directly from the IRS through the U.S. Postal Service in 6 to 8 weeks from the time the IRS receives your return or the IRS can deposit your refund directly into your bank account in 6 to 8 weeks from the time the IRS receives your return. However, if your return contains Earned Income Tax Credit or Additional Child Tax Credit, the IRS will issue your refund no earlier than February 15, 2019.

You can file your tax return electronically, select the Refund Processing Service ("RPS") for an additional fee of \$39.99 (the "RPS fee"), and have your federal income tax refund processed through a processor using bank services of a financial institution. The RPS allows your refund to be deposited into a bank account intended for one-time use at Green Dot Bank ("Bank") and deducts your TurboTax fees and other fees you authorize from your refund. The balance is delivered to you via the disbursement method you select. If you file your tax return electronically and select the RPS, the IRS will deposit your refund with Bank. Upon Bank's receipt of your refund, Santa Barbara Tax Products Group, LLC, a processor, will deduct and pay from your refund the RPS fee, any fees charged by TurboTax for the preparation and filing of your tax return and any other amounts authorized by you and disburse the balance of your refund proceeds to you. Unless there are delays by the IRS, refunds are received in less than 21 days from the time you file your tax return electronically. However, if your return contains Earned Income Tax Credit or Additional Child Tax Credit, the IRS will issue your refund no earlier than February 15, 2019.

The RPS is not necessary to obtain your refund. If you have an existing bank account, you do not need to use the RPS, which requires the payment of a fee, in order to receive a direct deposit from the IRS. You may consult the IRS website (irs.gov) for information about tax refund processing.

If you select the RPS, no prior debt you may owe to Bank will be deducted from your refund.

You can change your income tax withholdings which might result in you receiving additional funds throughout the year rather than waiting to receive these funds potentially in an income tax refund next year. Please consult your employer or tax advisor for additional details.

Information regarding low-cost deposit accounts may be available at www.mymoney.gov .

The chart below shows the options for filing your tax return (e-file or paper return), the RPS product, refund disbursement options, estimated timing for obtaining your tax refund proceeds, and costs associated with the various options.

WHAT TYPE OF FILING METHOD?	WHAT ARE YOUR DISBURSEMENT OPTIONS?	WHAT IS THE ESTIMATED TIME TO RECEIVE REFUND?	WHAT COSTS DO YOU INCUR IN ADDITION TO TAX PREPARATION FEES?
PAPER RETURN No Refund Processing Service	IRS direct deposit to your personal bank account.	Approximately 6 to 8 weeks ²	No additional cost.
	Check mailed by IRS to address on tax return.	Approximately 6 to 8 weeks ²	
ELECTRONIC FILING (E-FILE) No Refund Processing Service	IRS direct deposit to your personal bank account.	Usually within 21 days ²	No additional cost.
	Check mailed by IRS to address on tax return.	Approximately 21 to 28 days ²	
ELECTRONIC FILING (E-FILE) Refund Processing Service	(a) Direct deposit to your personal bank account, or (b) Load to your prepaid card ¹ .	Usually within 21 days ²	\$ 39 . 99

¹You may incur additional charges from the issuer of the prepaid card if you select to have your tax refund loaded on a prepaid debit card.

²However, if your return contains Earned Income Tax Credit or Additional Child Tax Credit, the IRS will issue your refund no earlier than February 15, 2019.

Questions? Call 1-877-908-7228

1040 WORKSHEET

NOTE: Form 1040 and new Schedules 1-6 are fully calculated.

Use the 1040 Worksheet to enter all data which will flow to the Form 1040 and Schedules 1- 6. Use these QuickZooms to jump to the entry sections for Schedules 1- 6 on the 1040 Worksheet:

1040 Worksheet Navigation QuickZooms

- QuickZoom to Schedule 1 - Additional Income and Adjustments
QuickZoom to Schedule 2 - Tax section
QuickZoom to Schedule 3 - Nonrefundable credits
QuickZoom to Schedule 4 - Other Taxes
QuickZoom to Schedule 5 - Other Payments and Refundable Credits
QuickZoom to Schedule 6 - Foreign Address and Third Party Designee

Form 1040 - Personal Info, Filing Status, Dependent Info

For the year January 1 - December 31, 2018, or other tax year beginning _____, 2018, ending _____, 20 ____.

Your First Name MI Last Name Your Social Security No.
Naveen MI Byrappa 115-08-5983
If Joint Return, Spouse's First Name MI Last Name Spouse's Social Security No.
Home Address (No. and Street). If You Have a P.O. Box, See Instructions. Apt. No.
225 Peterson Dr 4
City, Town or Post Office. If you have a foreign address, also complete below. State ZIP Code
Moscow ID 83843

Schedule 6 - Foreign Address

Foreign country name Foreign province/state/county Foreign postal code

QuickZoom to explanation statement for overseas extension

Form 1040 - Personal Info, Filing Status, Dependent Info (cont'd)

Presidential Election Campaign

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

Filing Status

Check only one box. All entries for filing status and dependents should be made on the Federal Information Worksheet.

- Single
Married filing jointly (even if only one had income)
Married filing separately. Enter spouse's SSN above and full name here.
Head of household (with qualifying person). (See instr.) If the qualifying person is a child but not your dependent, enter this child's name here.
Qualifying widow(er) (See instructions)

If more than four dependents, see instructions and check here

Table with 5 columns: (1) First name, Last name, (2) Dependent's social security number, (3) Dependent's relationship to you, (4) Credit for other dependents. Includes checkboxes for child tax credit and other dependents.

QuickZoom to the Federal Information Worksheet
QuickZoom to the Dependent and Nondependent Information Worksheet

Form 1040, Identifying Information (cont'd)

Someone can claim you as a dependent
 Someone can claim your spouse as a dependent

a Check if: **You** were born before January 2, 1954, Blind.
 Spouse was born before January 2, 1954, Blind.
Total boxes checked ▶ **a**

b If your spouse itemizes on a separate return or you were a dual-status alien, check here ▶ **b**

Form 1040 Lines 1-5

1 Wages, salaries, tips, etc. Attach Form(s) W-2	1	1,666.
2 a Tax-exempt interest		
b Taxable interest	2b	
3 a Qualified dividends (see instructions)		
b Ordinary dividends. Attach Schedule B if required	3b	
4 IRA distributions		
Taxable amount (see instructions)		
Pensions and annuities		
Taxable amount (see instructions)	4b	
5 a Social security benefits		
b Taxable amount (see instructions)	5b	
QuickZoom to Schedule 1 - Additional Income and Adjustments ▶		

Form 1040, Lines 6 and 7

6 Total income. Add lines 1 through 5b and Schedule 1, line 22	6	1,666.
7 Adjusted gross income. If you have no adjustments to income, enter the amount from line 6; otherwise, subtract Schedule 1, line 36, from line 6 ▶	7	1,666.
AGI including excludable Puerto Rico Income		1,666.

Form 1040, Line 8 - Standard or Itemized Deduction

<p>8 Standard deduction or itemized deductions (from Schedule A)</p> <p>Standard Deduction for -</p> <ul style="list-style-type: none"> ● People who checked blind or over 65 or who can be claimed as a dependent, see instructions. ● All others: <ul style="list-style-type: none"> ● Single or Married filing separately: \$12,000 ● Married filing jointly or Qualifying widow(er): \$24,000 ● Head of household: \$18,000 <p>QuickZoom to the Standard Deduction Worksheet</p> <p>Itemized deductions (from Schedule A) or your standard deduction, see above</p> <p>Subtract itemized or standard deduction from adjusted gross income amount</p>	8	12,000.
		-10,334.

Form 1040, Lines 9-11		
9 Qualified business income deduction (see instructions)	9	
10 Taxable income. Subtract lines 8 and 9 from line 7. If zero or less, enter -0-	10	0.

11		
a Tax. (see instructions). Check if any from:		
1 <input type="checkbox"/> Form(s) 8814		
2 <input type="checkbox"/> Form 4972		
3 <input type="checkbox"/>		0.
b Total tax. Add any amount from Schedule 2 and check here <input type="checkbox"/>	11	0.
QuickZoom to Schedule 2 - Tax section <input type="checkbox"/>		

Form 1040, Line 12-15		
12 a Child tax credit/credit for other dependents 12a		
b Add any amount from Schedule 3 and check here <input type="checkbox"/>	12	
13 Subtract line 12 from line 11. If zero or less, enter -0-	13	0.
14 Other taxes. Attach Schedule 4	14	0.
15 Total tax. Add lines 13 and 14	15	0.
QuickZoom to Schedule 3 - Nonrefundable credits <input type="checkbox"/>		
QuickZoom to Schedule 4 - Other Taxes <input type="checkbox"/>		

Form 1040, Lines 16-17		
16 Federal income tax withheld from Forms W-2 and 1099	16	68.
17 a Earned income credit (EIC)		
Nontaxable combat pay election		
b Additional child tax credit. Attach Schedule 8812		
c American opportunity credit from Form 8863, line 8		1,000.
Add lines 17a,b,c and any amount from Schedule 5	17	1,000.
18 Add Lines 16 and 17.		
These are your total payments	18	1,068.
QuickZoom to Schedule EIC Worksheet, pg 2 if credit is not calculated QuickZoom. <input type="checkbox"/>		
QuickZoom to "due diligence checklist" substitute for Form 8867 QuickZoom. <input type="checkbox"/>		
QuickZoom to Schedule 5 - Other Payments and Refundable Credits QuickZoom. <input type="checkbox"/>		

Form 1040, Lines 19-21		
Refund:		
19 If total Payments is more than total tax, subtract total tax from payments . This is the amount you overpaid	19	1,068.
20 a Amount of overpayment you want refunded to you . If Form 8888 is attached, check here <input type="checkbox"/>	20	1,068.
b Routing number <input type="checkbox"/> 124103799		
c Type:		
<input checked="" type="checkbox"/> Checking		
<input type="checkbox"/> Savings		
d Account number <input type="checkbox"/> 8873632445		
21 Amount of overpayment on line 19 you want applied to your 2019 estimated tax <input type="checkbox"/>		

Form 1040, Lines 22-23		
Amount You Owe:		
22 Subtract line total payments from total tax <input type="checkbox"/>	22	
23 Estimated tax penalty (see instructions) 23		
QuickZoom to Late Penalties and Interest Worksheet <input type="checkbox"/>		

Schedule 1 - Additional Income and Adjustments

1-9b Reserved		
10 Taxable refunds, credits, or offsets of state and local income taxes (see instr.) . . .	10	
11 Alimony received. . . . Taxpayer _____ Spouse _____	11	
12 Business income or (loss). Attach Schedule C or C-EZ	12	
13 Capital gain or (loss). Attach Schedule D if required. If not required, check here <input type="checkbox"/>	13	
14 Other gains or (losses). Attach Form 4797	14	
17 Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E	17	
18 Farm income or (loss). Attach Schedule F	18	
19 Unemployment compensation (see instr.)	19	
21 Other income. List type and amount (see instructions). _____	21	
22 Combine the amounts in the far right column for lines 10 through 21. Enter here and include on Form 1040, line 6 field to left of amount field. ▶	22	
Total Income. Combine Form 1040 lines 1- 5b and Schedule 1, line 22 , enter on Form 1040, line 6. ▶		1,666.
Quickzoom to 1040 Worksheet, line 6 - Total Income ▶ QuickZoom. . . ▶		

Schedule 1 - Adjustments to Income

23 Educator expenses	23	
24 Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106	24	
25 Health savings account deduction. Attach Form 8889 . .	25	
26 Moving expenses. Attach Form 3903	26	
27 Deductible part of self-employment tax. Attach Schedule SE	27	
28 Self-employed SEP, SIMPLE, and qualified plans	28	
29 Self-employed health insurance deduction	29	
30 Penalty on early withdrawal of savings.	30	

Alimony Paid Smart Worksheet

	Recipient's name	Recipient's SSN	Alimony paid
A	_____	_____	_____
B	_____	_____	_____

31 a Alimony paid		
b Recipient's SSN ▶ _____	31 a	
32 IRA deduction	32	
33 Student loan interest deduction	33	
34 Tuition and fees. Attach Form 8917	34	
35 Reserved	35	
36 Add lines 23 through 35		36

Schedule 2 - Tax

38-44 Reserved	38-44	
45 Alternative minimum tax (see instructions). Attach Form 6251	45	
46 Excess advance premium tax credit repayment. Attach Form 8962	46	
47 Add the amounts in the far right column. Enter here and include on Form 1040, line 11 ▶	47	

Schedule 3 - Nonrefundable Credits

48 Foreign tax credit. Attach Form 1116 if required	48		
49 Credit for child and dependent care expenses. Attach Form 2441	49		
50 Education credits from Form 8863, line 19	50	0.	
51 Retirement savings contributions credit. Attach Form 8880	51		
52 Reserved	52		
53 Residential Energy Credit. Attach Form 5695	53		
54 Other credits from Form:	54		
a <input type="checkbox"/> 3800			
b <input type="checkbox"/> 8801			
c <input type="checkbox"/>			
55 Add lines 12a, and 48 through 54. These are your total credits	55		0.
a If amount on line 55 above includes Schedule 3 amount, check here . . . ▶ <input type="checkbox"/>			
b Total non-refundable credits			
c Subtract total credits on line 55 from total tax above		0.	
Quickzoom to 1040 Worksheet, line 15 - Total Tax ▶ QuickZoom . . ▶			

Schedule 4 - Other Taxes

57 Self-employment tax. Attach Schedule SE	57		
58 Unreported social security and Medicare tax from Form:			
a <input type="checkbox"/> 4137 b <input type="checkbox"/> 8919			
Explain underreported tips	58		
59 Additional tax on IRAs, other qualified retirement plans, etc. Attach Form 5329 if required	59		
60 a Household employment taxes from Schedule H	60 a		
b First-time homebuyer credit repayment. Attach Form 5405 if required	b		
61 Health care: Individual responsibility. Full-year coverage <input checked="" type="checkbox"/>	61		0.
62 Taxes from:	62		
a <input type="checkbox"/> Form 8959			
b <input type="checkbox"/> Form 8960			
c <input type="checkbox"/> Instructions; enter code(s)			
63 Section 965 net tax liability installment from Form 965-A.	63		
64 Add lines 57 through 62. Total Other taxes amount ▶	64		0.
Tax after credits: Add lines 64 and line 55c			0.

Schedule 5 - Other Payments and Refundable Credits

65	Reserved for future use	65		
66	2018 estimated tax payments and amount applied from 2017 return	66		
67	Reserved for future use	67		
68	Reserved for future use	68		
69	Reserved for future use	69		
70	Net premium tax credit. Attach Form 8962	70		
71	Amount paid with request for extension to file	71		
72	Excess social security and tier 1 RRTA tax withheld	72		
73	Credit for federal tax on fuels. Attach Form 4136	73		
74	Credits from Form:	74		
a	<input type="checkbox"/> 2439			
b	<input type="checkbox"/> Reserved			
c	<input type="checkbox"/> 8885			
d	<input type="checkbox"/>			
75	Add lines 66, and 70 through 74. These are your total payments	75		1,068.
	Amount included above on line 75 from Schedule 5			
	Amount included above on line 75 from Form 1040, line 17		1,000.	

Schedule 6 - Third Party Designee

Do you want to allow another person to discuss this return with the IRS (see instructions)? **Yes.** Complete the following. **No**

Designee's Name

Phone No. Personal Identification Number (PIN)

Signature and Paid Preparer

Sign Here

Joint return? See instructions.
Keep a copy of this return for your records.

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 accurately list all amounts and sources of income I received during the year. 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
Spouse's Signature. If joint, both must sign.	Date	Spouse's Occupation	
Daytime Phone No. (208) 596-1894			

Paid Preparer's Use Only

Print/Type Preparer's name	Preparer's PTIN	Check if:
Preparer's Signature		<input type="checkbox"/> 3rd Party Designee
Firm's Address (or yours if self-employed)	Firm's EIN.	Phone No.
Self-Prepared	State	ZIP Code

Filing Address Information

Send Form 1040 to: Department of the Treasury
Internal Revenue Service
Fresno, CA 93888-0002

Date

Name(s) Shown on Return Naveen Byrappa	Your SSN 115-08-5983
---	-------------------------

Line 4b - Adjustment for trade or business income or loss

(a) Activity name	(b) Gain or loss
Enter additional adjustments not included above:	
Adjustment for trade or business income not subject to net investment tax	

Line 5b - Adjustment for gain or loss on dispositions

(a) Activity name	(b) Gain or loss
Capital loss carryover adjustment from 2017 for net investment tax purposes	
Enter additional adjustments not included above and check the box if a capital gain or loss:	
	<input type="checkbox"/>
	<input type="checkbox"/>
Net gain or loss from disposition of property not subject to net investment tax	

Capital gain/loss not included in net investment income

(a) Activity name	(b) Capital Gain or Loss
Capital gain or loss from sale of property not subject to net investment income tax	

Calculation of line 5b adjustment due to capital loss carryforward

1	Net capital loss not included in net investment income	1	0.
2	Capital loss carryover to next year	2	
3	Lesser of line 1 or line 2 (Included as an adjustment on line 5b table above). . .	3	0.

Line 7 - Other modifications to investment income

1	Casualty and theft losses reported on Schedule A, line 20.	1	
2	Amounts reported on Form 8814, line 12	2	
3	Adjustment for distributions from estates and trusts	3	
4	Schedules C and F income/loss included in net investment income.	4	
5	Substitute interest and dividend payments	5	
6	Recovery of a prior year deduction	6	
7		7	
8	Total other modifications to investment income	8	

Line 9b - State, local, and foreign income taxes allocable to net investment income

1	State and local income taxes	1	_____
2	Investment income.	2	_____
3	Total adjusted gross income	3	_____
4	Divide line 2 by line 3. Enter result as a decimal amount.	4	_____
5	State and local income taxes allocable to investment income	5	_____
6	State and local taxes (Schedule A, line 5e)	6	_____
7	Lesser of line 5 or line 6.	7	_____
8	Foreign income taxes	8	_____
9	Foreign income taxes allocable to investment income. Line 8 times line 4.	9	_____
10	Add lines 7 and 9. State, local and foreign income taxes allocable to investment income	10	_____

Lines 9 and 10 - Application of Itemized Deduction Limitations Worksheet

Part III - Application of Section 68 to Deductions Properly Allocable to Investment Income

1	Reserved	1	_____
2	Enter the amount of state, local, and foreign income taxes that are properly allocable to investment income	2	_____
3	Enter the amount of other Itemized Deductions subject to the section 68 limitation and properly allocable to investment income before any itemized deduction limitation: _____ _____ _____	3	_____
4	Enter the total deductions properly allocable to investment income subject to the section 68 limitation. Enter the sum of lines 1 through 3.	4	_____
5	Enter the amount of total itemized deductions allowed after the section 68 limitation. Form 1040, line 8	5	_____
6	Enter all other itemized deductions allowed but not subject to the section 68 deduction limitation:	6	_____
7	Subtract line 6 from line 5.	7	_____
8	Enter the lesser of line 7 or line 4	8	_____

Part IV - Reconciliation of Schedule A Deductions to Form 8960 plus additional expenses, lines 9 and 10

(A)	(B)	(C)
Reenter the amounts and descriptions from Part III, lines 1-3	Fraction (see Help)	Column A times B
Miscellaneous Itemized Deductions properly allocable to Investment Income reportable on Form 8960, line 9c:		
1 Reserved.		
2 State, local, and foreign income taxes.	x	=
Itemized Deductions Subject to Section 68 reportable on Form 8960, line 10:		
3 _____	x	=
_____	x	=
_____	x	=
_____	x	=
Penalty on early withdrawal of savings		
Other modifications:		

Total additional modifications to Form 8960, line 10		

Calculation of Former Passive Activity Suspended Losses Allowed as Deduction Against NII

1) Former Passive Activity Suspended Losses

(a) Activity name	(b) Suspended 12/31/2017	(c) Suspended 12/31/2018	(d) Used against activity	(e) Used against other passive

2) Former Passive Activity Suspended Losses - Schedule D

(a) Activity name	(b) Suspended 12/31/2017	(c) Suspended 12/31/2018	(d) Used against activity	(e) Used against other passive

3) Former Passive Activity Suspended Losses - Form 4797

(a) Activity name	(b) Suspended 12/31/2017	(c) Suspended 12/31/2018	(d) Used against activity	(e) Used against other passive

Part I – Personal Information

Information in Part I is **completely calculated** from entries on Personal Information Worksheets.

Taxpayer:

First name Naveen
 Middle initial _____ Suffix _____
 Last name Byrappa
 Social security no. 115-08-5983
 Occupation Student
 Date of birth 12/03/1994 (mm/dd/yyyy)
 Age as of 1-1-2019 24
 Daytime phone (208) 596-1894 Ext _____
 Legally blind
 Date of death _____

Dependent of Someone Else:

Can taxpayer be claimed as dependent of another person (such as parent)? . . . Yes No
 If yes, **was** taxpayer claimed as dependent on that person's return? Yes No

Credit for the Elderly or Disabled (Schedule R):

Is the taxpayer retired on total and permanent disability? . . . Yes No

Presidential Election Campaign Fund:

Does the taxpayer want \$3 to go to the Presidential Election Campaign Fund? . . Yes No

Spouse:

First name _____
 Middle initial _____ Suffix _____
 Last name _____
 Social security no. _____
 Occupation _____
 Date of birth _____ (mm/dd/yyyy)
 Age as of 1-1-2019 _____
 Daytime phone _____ Ext _____
 Legally blind
 Date of death _____

Dependent of Someone Else:

Can spouse be claimed as dependent of another person (such as parent)? . . . Yes No
 If yes, **was** spouse claimed as dependent on that person's return? Yes No

Credit for the Elderly or Disabled (Schedule R):

Is the spouse retired on total and permanent disability? . . . Yes No

Presidential Election Campaign Fund:

Does the spouse want \$3 to go to the Presidential Election Campaign Fund? . . Yes No

Part II – Address and Federal Filing Status (enter information in this section)

US Address:

Address 225 Peterson Dr Apt no. 4
 City MOSCOW State ID ZIP code 83843

Foreign Address: Check this box to use foreign address . . .

Address _____ Apt no. _____
 City _____
 Foreign code _____ Foreign country _____
 Foreign province/county _____ Foreign postal code _____

APO/FPO/DPO address, check if appropriate APO FPO DPO

Home phone _____
 Check to print phone number on Form 1040 Home Taxpayer daytime Spouse daytime

Federal filing status:

- 1** Single
- 2** Married filing jointly
- 3** Married filing separately
 Check this box if you **did not** live with your spouse at any time during the year.
 Check this box if you are eligible to claim your spouse's exemption/blind/over age 65 (see Help).
- 4** Head of household
 If the 'qualifying person' is your child but **not** your dependent:
 Child's First name _____ MI _____ Last Name _____ Suff _____
 Child's social security number _____
- 5** Qualifying widow(er)
 Check the appropriate box for the year your spouse died 2016 2017
 Are you a dependent with a qualifying child Yes No
 Enter qualifying person's name:
 Child's First name _____ MI _____ Last Name _____ Suff _____
 Child's social security number _____

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

Information in Part III is completely calculated from entries on Dependent/Nondependent Info Worksheets.

First name Last name	MI Suff	Social security number Relationship	Date of birth (mm/dd/yyyy)			Date of death (mm/dd/yyyy)		Qualified child/dep care exps incurred and paid 2018	E I C	Lived with taxpyr in U.S.	Not qual credit other dep Educ Tuitn and Fees	*
			Age	C o d e	Not qual for child tax cr							
-----	-----	-----										
-----	-----	-----										
-----	-----	-----										
-----	-----	-----										
-----	-----	-----										

* "Yes" - qualifies as dependent, "No" - does not qualify as dependent

Part IV – Earned Income Credit Information (you must answer these questions to calculate EIC)

Is the taxpayer or spouse a qualifying child for EIC for another person? Yes No
 Was the taxpayer’s (and spouse’s if married filing jointly) home in the United States for more than half of 2018? Yes No
 If the SSN of the taxpayer, or spouse if married filing jointly, was obtained to get a federally funded benefit, such as Medicaid, and the Social Security card contains the legend **Not Valid for Employment**, check this box (see Help)
 Check if you are filing head of household **and** your spouse is a nonresident alien **and** you lived with your spouse during the last six months of 2018
 Check if you were notified by the IRS that EIC cannot be claimed in 2018 or if you are ineligible to claim the EIC in 2018 for any other reason

Part V – Direct Deposit or Direct Debit Information (not applicable for Form 9465)

Do you want to elect **direct deposit** of any federal tax refund? Yes No
 Do you want to elect **direct debit** of federal balance due (Electronic filing only)? . . . Yes No

If you selected either of the options above, fill out the information below:

Name of Financial Institution (optional) ► wells fargo
 Check the appropriate box ► Checking Savings
 Routing number ► 124103799 Account number ► 8873632445

Enter the following information only if you are requesting direct debit of balance due:

Enter the payment date to withdraw from the account above ► _____
 Balance-due amount from this return ► _____

Part VI – Additional Information for Your Federal Return

Standard Deduction/Itemized Deductions:

Check this box if you are itemizing for state tax or other purposes even though your itemized deductions are less than your standard deduction ►
 Check this box if you are married filing separately and your spouse itemized deductions ►
 Check this box to take the standard deduction even if less than itemized deductions ►

Real Estate Professionals:

Do you or your spouse qualify for the special passive activity rules for taxpayers in real property business? (see Help) ► Yes No

Credit for Qualified Retirement Savings Contributions (Form 8880):

Is the taxpayer a full-time student? ► Yes No
 Is the spouse a full-time student? ► Yes No

American Opportunity and Lifetime Learning Credit, and Tuition and Fees Deduction (Form 8863 and 8917)

For 2018, were you (or your spouse if married) a nonresident alien for any part of the year, and did not elect to be treated as a resident alien? ► Yes No

Foreign Tax Credit (Form 1116):

Check this box to file Form 1116 even if you’re not required to file Form 1116 ►
 Resident country ► USA

Excludable Income from Am. Samoa, Guam, Commonwealth of the N. Mariana Islands, or Puerto Rico:

Excludable income of bona fide residents of American Samoa, Guam, or the Commonwealth of the Northern Mariana Islands _____
 Excludable income from Puerto Rico _____

Dual Status Alien Return:

Check this box if you are a dual-status alien ►
 Check this box to print 'DUAL-STATUS STATEMENT' on Form 1040 ►

Third Party Designee:

Caution: Review transferred information for accuracy.
 Do you want to allow another person to discuss this return with the IRS? ► Yes No
 If Yes, complete the following:
 Third party designee name ► _____
 Third party designee phone number ► _____
 Personal Identification number (enter any 5 numbers) ► _____

Part VI – Additional Information for Your Federal Return - Continued

Personal Representative for deceased taxpayers:

Name of personal representative required for E-filed returns when Form 1310 is not filed or it is not the surviving spouse ▶ _____

Part VII – State Filing Information

Identity Protection PIN:

If the IRS sent the taxpayer an Identity Protection PIN, enter it here ▶ _____

If the IRS sent the spouse an Identity Protection PIN, enter it here ▶ _____

Taxpayer:

Enter the taxpayer’s state of residence as of December 31, 2018 ▶ ID

Check the appropriate box:

Taxpayer is a resident of the state above for the entire year ▶

Taxpayer is a resident of the state above for only part of year ▶

Date the taxpayer established residence in state above ▶ _____

In which state (or foreign country) did the taxpayer reside before this change? ▶ _____

Spouse:

Enter the spouse’s state of residence as of December 31, 2018 ▶ _____

Check the appropriate box:

Spouse is a resident of the state above for the entire year ▶

Spouse is a resident of the state above for only part of year ▶

Date the spouse established residence in state above ▶ _____

In which state (or foreign country) did the spouse reside before this change? ▶ _____

Nonresident states:

Nonresident State(s)	Taxpayer/Spouse/Joint

Check this box if you are in a Registered Domestic Partnership or a civil union ▶

If you checked the box on the line above, also check the appropriate box below:

Check if this is your individual federal return you are filing with the IRS ▶

Check if this is the joint return created to file joint state tax return (see Help) ▶

Use the PIN that you signed last year's tax return with.

Taxpayer's Prior year PIN _____

Spouse's Prior year PIN _____

These signature PINs are chosen by the taxpayer and spouse and used for e-filing your tax return

Taxpayer's PIN used to sign the return 12345

Spouse's PIN used to sign the return _____

Taxpayer:

Drivers license or state ID number _____

Issued by what state

License or ID license . ▶ ID . ▶ neither . ▶ decline . ▶

Spouse

Drivers license or state ID number _____

Issued by what state

License or ID license . ▶ ID . ▶ neither . ▶ decline . ▶

Enter any Marketplace-granted coverage exemption for this person below:

Exemption Certificate Number	Exemption Start Month	Exemption End Month

Enter any other insurance coverage exemption requested for this person below:

Exemption Type												Check Full Year or Months Exempt for Each Type											
Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec												
												Full Year . . . ▶											
												Full Year . . . ▶											
												Full Year . . . ▶											

Healthcare coverage information has been completed for this person..

Student Information Worksheet

2018

▶ Keep for your records

Name of Student Naveen Byrappa	Social Security Number 115-08-5983
-----------------------------------	---------------------------------------

Part I – Student Status

- 1 Was this person a student during 2018? Yes No
- 2 What kind of school did the student attend during 2018? (Check all that apply.)
- a Elementary c College (postsecondary) e Military academy
- b High school (secondary) d Vocational school f Not applicable
- 3 Did the student receive scholarships or other education assistance? Yes No

Part II – College Student Information

- 1 Did the student complete the first 4 years of postsecondary education as of 1/1/2018? Yes No NA
- 2 Was this student enrolled at an eligible education institution during 2018? Yes No NA
- 3 Was this student enrolled in a program that leads to a degree, certificate, or credential? Yes No NA
- 4 Was this student taking courses as part of a postsecondary degree program or to acquire or improve job skills? Yes No NA
- 5 Did this student take at least one-half the normal full-time workload for one academic period? Yes No NA
- 6 Has this student been convicted of a felony for possessing or distributing a controlled substance? Yes No NA
- 7 Is this student an eligible dependent of the taxpayer? Yes No NA
- 8 In how many prior years has an American Opportunity Credit been claimed for this student? . . ▶ _____
- 9 In how many prior years has a Hope Credit been claimed for this student ▶ _____

Part III – Education Credit and Deduction Qualifications (Determined based entries in Part II)

- 1 Is this student qualified for the American Opportunity Credit? Yes No
- 2 Is this student qualified for the Lifetime Learning Credit? Yes No
- 3 Is this student qualified for the Tuition and Fees Deduction? Yes No
- Form 8917, Tuition and Fees Deduction Not Available for 2018

Part IV – Educational Institution and Tuition Summary

School Name EIN	Address (number, street, apt no., city, state, and ZIP Code)	Tuition paid	Scholar- ships or grants	On Form 1098-T	
University of Idaho 52-2282038	875 perimeter drive, ms 1250 moscow ID 83844	20,000.	0.	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>
If a foreign address: foreign province/state: _____ Postal code: _____ Country: _____				Yes <input type="checkbox"/> No <input type="checkbox"/>	Yes <input type="checkbox"/> No <input type="checkbox"/>
If a foreign address: foreign province/state: _____ Postal code: _____ Country: _____				Yes <input type="checkbox"/> No <input type="checkbox"/>	Yes <input type="checkbox"/> No <input type="checkbox"/>
Totals		20,000.	0.		

Are all School Employer Identification Numbers (EIN) known? (School EIN's must be entered in the program to claim the American Opportunity Credit) Yes No

Part VII – Education Credit or Deduction Election

1	Elect credit or deduction which results in best tax outcome	<input checked="" type="checkbox"/>
2	Elect the American Opportunity Credit	<input type="checkbox"/>
3	Elect the Lifetime Learning Credit	<input type="checkbox"/>
4	Elect the tuition and fees deduction	<input type="checkbox"/>
5	Not applicable	<input type="checkbox"/>

Part VIII – Qualified Tuition Program (Section 529 Plan)

	For Purposes of Regular Tax	For Purposes of 10% Additional Tax
1	Enter the total distributions from this QTP during 2018	
2	Enter the amount of adjusted qualified education expenses attributable to this QTP:	
a	Qualified Elementary and Secondary Education Expenses	
b	Qualified Elementary and Secondary Education Expenses applied	
c	Adjusted Qualified Higher Education Expenses	
d	Adjusted Qualified Higher Education Expenses applied	
3	Total qualified education expenses attributable to this QTP	
4	Excess distributions. Subtract line 3 from line 1. If line 4 is greater than zero, complete lines 5 through 8.	
5	Total distributed earnings from Form 1099-Q box 2	
6	Fraction. Divide line 3 by line 1.	
7	Multiply line 5 by line 6.	
8	Earnings taxable to recipient. Subtract line 7 from line 5.	

Part IX – Education Savings Account (ESA)

	For Purposes of Regular Tax	For Purposes of 10% Additional Tax
1	Total Education Savings Account (ESA) distributions from Form 1099-Q. . .	
2	Qualified Elementary and Secondary Education Expenses	
3	Qualified Elementary and Secondary Education Expenses applied	
4	Subtract line 3 from line 1.	
5	Adjusted Qualified Higher Education Expenses	
6	Qualified Higher Education Expenses applied to ESA distributions	
7	Excess distributions. Subtract line 6 from line 4.	
8	Distributions taxable to recipient	

Part X – Series EE and I U.S. Savings Bonds Issued After 1989

1	Total proceeds from U.S. Savings Bonds cashed during 2018 for this student.	
2	Adjusted Qualified Higher Education Expenses	
3	Qualified Higher Education Expenses applied to exclusion of U.S. bond interest	
4	Interest included in line 1	
5	Name and address of eligible educational institution(s) attended:	
	Institution Name	Institution Name
	Street address	Street address
	City	City
	State	State
	Zip Code	Zip Code

Personal Information Worksheet
For the Spouse

2018

Keep for your records

QuickZoom to another copy of Personal Information Worksheet
QuickZoom to Federal Information Worksheet

Part I - Spouse's Personal Information

First name, Middle initial, Last name, Suffix
Social security no., Member of U.S. Armed Forces in 2018?
Date of birth, age as of 1-1-2019
Occupation, Daytime phone, Ext
Marital status
If widowed, check the appropriate box for the year your spouse died:
After 2018, 2018, 2017, 2016, Before 2016
Are you retired on total and permanent disability?
Check if this person is legally blind
If deceased, enter the date of death
Were you under the age of 16 as of 1-1-2019 and this is the first year you are filing a tax return?
Do you want \$3 to go to Presidential Election Campaign Fund?

Part II - Questions for Individuals Who Could Be Or Are Dependents of Another Taxpayer

- 1 Can someone (such as your parent) claim you as a dependent?
2 If you answered 'Yes' to question 1, are you actually claimed as a dependent on that person's tax return?
Questions 3 through 5 are only required for individuals who claim the American Opportunity Credit.
3 Were you a full-time student during any part of five months during 2018?
4 Did your earned income exceed one-half of your support?
5 Was at least one of your parents alive on December 31, 2018?

Part III - Spouse's State Residency Information

Enter this person's state of residence as of December 31, 2018
Check the appropriate box:
This person is a resident of the state above for the entire year
This person is a resident of the state above for only part of year
Date this person established residence in state above
In which state (or foreign country) did this person reside before this change?

Part IV - Dependent Care Expenses

Qualified dependent care expenses incurred and paid for this person in 2018
Unreimbursed medical expenses paid for qualifying person in 2018
Employment taxes paid for dependent care providers in 2018
Full-time student for 5 calendar months during 2018?
Disabled person who was not physically or mentally capable of self-care?
This person is a qualifying person for the child and dependent care credit

Part VI - Healthcare Coverage

Does coverage in prior year qualify January and February for eligibility for short gap exemption? See help for additional details.
Prior year covered or exempt other than short gap exemption for November and December, supports answer to January and February eligible for short gap exemption above.
Check if covered or exempt (other than short gap) for prior year November
Check if covered or exempt (other than short gap) for prior year December
Check the appropriate box below to indicate the healthcare coverage for this person. Select 12 months if they were covered all year, select the individual months if they were not covered all year and leave blank if they did not have minimum essential during any month of the year.
12 months, Jan, Feb, Mar, Apr, May, Jun, Jul, Aug, Sep, Oct, Nov, Dec

Enter any Marketplace-granted coverage exemption for this person below:

Exemption Certificate Number	Exemption Start Month	Exemption End Month

Enter any other insurance coverage exemption requested for this person below:

Exemption Type													Check Full Year or Months Exempt for Each Type				
Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec						
Full Year . . . ▶																	
Full Year . . . ▶																	
Full Year . . . ▶																	
Full Year . . . ▶																	

Healthcare coverage information has been completed for this person..

► Keep for your records

Name(s) Shown on Return
Naveen Byrappa

Social Security Number
115-08-5983

Form W-2 Summary

Box No.	Description	Taxpayer	Spouse	Total
1	Total wages, tips and compensation:			
	Non-statutory & statutory wages not on Sch C . . .	1,666.		1,666.
	Statutory wages reported on Schedule C			
	Foreign wages included in total wages.			
	Unreported tips.	0.		0.
2	Total federal tax withheld	68.		68.
3 & 7	Total social security wages/tips			
4	Total social security tax withheld			
5	Total Medicare wages and tips			
6	Total Medicare tax withheld			
8	Total allocated tips			
9	Not used			
10 a	Total dependent care benefits			
b	Offsite dependent care benefits			
c	Onsite dependent care benefits			
11	Total distributions from nonqualified plans . . .			
12 a	Total from Box 12	9.		9.
b	Elective deferrals to qualified plans	9.		9.
c	Roth contrib. to 401(k), 403(b), 457(b) plans. .			
d	Deferrals to government 457 plans			
e	Deferrals to non-government 457 plans			
f	Deferrals 409A nonqual deferred comp plan. .			
g	Income 409A nonqual deferred comp plan. . .			
h	Uncollected Medicare tax			
i	Uncollected social security and RRTA tier 1 . .			
j	Uncollected RRTA tier 2			
k	Income from nonstatutory stock options			
l	Non-taxable combat pay			
m	QSEHRA benefits			
n	Total other items from box 12			
14 a	Total deductible mandatory state tax			
b	Total deductible charitable contributions			
c	This line does not apply to TurboTax			
d	Total RR Compensation			
e	Total RR Tier 1 tax			
f	Total RR Tier 2 tax			
g	Total RR Medicare tax			
h	Total RR Additional Medicare tax			
i	Total RRTA tips.			
j	Total other items from box 14			
16	Total state wages and tips	1,666.		1,666.
17	Total state tax withheld			
19	Total local tax withheld.			

► Keep for your records

Name Naveen Byrappa Social Security Number 115-08-5983

Spouse's W-2
 Do not transfer this W-2 to next year

Military: Complete **Part VI** on Page 2 below

a Employee's social security No. 115-08-5983
b Employer's ID number 52-2282038
c Employer's name, address, and ZIP code
SDH EDUCATION WEST LLC
 Street P.O. BOX 17033
 City AUGUSTA
 State GA ZIP Code 30903
 Foreign Province _____
 Foreign Postal Code _____
 Foreign Country _____

1 Wages, tips, other compensation 1,665.92
3 Social security wages _____
5 Medicare wages and tips _____
7 Social security tips _____
 ► Enter unreported tips in Part VII on Page 2 below.

2 Federal income tax withheld 67.68
4 Social security tax withheld _____
6 Medicare tax withheld _____
8 Allocated tips _____

d Control number 048988NCN3/96W

Transfer employee information from the Federal Information Worksheet

e Employee's name
 First NAVEEN M.I. _____
 Last BYRAPPA Suff. _____
f Employee's address and ZIP code
 Street 225 PETERSON DR
 City MOSCOW
 State ID ZIP Code 83843-2185
 Foreign Province _____
 Foreign Postal Code _____
 Foreign Country _____

9 Verification Code C989-DC0E-9060-7617
11 Nonqualified plans _____
12 Enter box 12 below _____
13 Statutory employee
 Retirement plan
 Third-party sick pay

10 Dependent care benefits
 Distributions from sect. 457 and nonqualified plans (Important, see Help) _____

14 Enter box 14 below **after** entering boxes 18, 19, and 20.
NOTE: Enter box 15 **before** entering box 14.

Box 12 Code	Box 12 Amount
D	9.03

If Box 12 code is:
 A: Enter amount attributable to RRTA Tier 2 tax _____
 M: Enter amount attributable to RRTA Tier 2 tax _____
 P: Double click to link to Form 3903, line 4. . . _____
 R: Enter MSA contribution for Taxpayer . . . _____
 Spouse _____
 W: Enter HSA contribution for Taxpayer . . . _____
 Spouse _____
 G: Employer is **not** a state or local government

Box 15 State	Employer's state I.D. no.	Box 16 State wages, tips, etc.	Box 17 State income tax
ID	003323478	1,665.92	

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

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

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

Healthcare Entry Sheet

2018

▶ Keep for your records

The forms associated with healthcare (8965, 8962, 1095-A, and this Healthcare Entry Sheet) all interact with information from the information worksheet. Be sure to enter all personal information including dependents listed on the return **before** using this sheet to track health insurance coverage.

Yes No/Partial

Everyone on the tax return was covered by health insurance all year.

If everyone on the return was covered and there was no Market Place coverage (Form 1095-A) then check the YES box above - no other action is required.

Health Insurance Coverage for Individuals: Use this form to report healthcare coverage for individuals for months:

- not reported on 1095-A, 1095-B or 1095-C
- not covered by employer
- months not covered by an exemption

Note: The 1095-A information **must** be entered on Form 1095-A in order to correctly calculate any Premium Tax Credit. The 1095-B or the 1095-C can be entered directly in the table below.

If applicable enter information on form 1095-A, Health Insurance Marketplace Statement

Note: The IRS is not requiring the 1095-B or 1095-C be filed with the returns. Keep these forms for your records and track the the months using the checkboxes below.

If applicable enter Market Place exemptions (ECNs) or Request exemptions on form 8965

Note: Do not enter the name, SSN, or date of birth directly on the table below. Instead, enter the information at the bottom of the Personal Information Worksheet or Dependent and Nondependent Information Worksheet.

Or if you check the box at the top "Yes" that "Everyone on the tax return was covered by health insurance all year." the covered all 12 months box will be marked for all the individuals below regardless of what is entered on the Personal Information or Dependent and Nondependent Information Worksheet.

The box at the top, "Everyone on the tax return was covered by health insurance all year" was checked. The covered all 12 months for each individual below will be checked regardless of the information entered on the Personal Information and Dependent Nondependent Information worksheets.

*Short Gap Eligible**
Yes No

a.	Name of covered individual(s)	b. SSN	c. DOB	Covered all 12 months	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	
1	Naveen Byrappa	115-08-5983	12/03/94	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
2				<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
3				<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
4				<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
5				<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
6				<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

* See help for explanation of short gap Yes/No box function. It affects the calculation of short gap coverage for January and February based on answer, which indicates whether coverage at end of prior year qualify months for short gap eligibility.

To review the detail of each person listed on the return (covered, not covered, exempt) and to see any penalty calculation go to the **Health Care Individual Responsibility Smart Worksheet** on Form 8965. ▶

Completion checkbox:

Check this box once you are finished with all the healthcare related entries.

Taxpayer's name <u>Naveen Byrappa</u>	Social Security No. <u>115-08-5983</u>
--	---

1098-T Information (Required):

- A** A Form 1098-T was received from this institution for 2018. Yes No
- B** A Form 1098-T was received from this institution for **2017** with Box 2 filled in and Box 7 checked Yes No

Identify Student (Required):

- A** If student is Naveen
Double-click to link this 1098-T to the applicable Taxpayer or Spouse Student Information Worksheet ▶ Naveen
- B** If student is _____
Double-click to link this 1098-T to the applicable Dependent Student Information Worksheet ▶ _____

Filer's name <u>University of Idaho</u> Street address <u>875 perimeter drive, ms 1250</u> City State Zip Code <u>moscow ID 83844</u> Foreign province/country _____ Foreign postal code Foreign country _____	1 Payments received for qualified tuition and related expenses \$ <u>20,000.</u>
	2 _____
	3 If this box is checked, your educational institution has changed its reporting method for 2018 <input type="checkbox"/>

Filer's Employer Identification Number <u>52-2282038</u>	Student's Taxpayer Identification Number <u>115-08-5983</u>	4 Adjustments made for a prior year \$ _____	5 Scholarships or grants \$ _____
---	--	--	---

Student's name <u>Naveen</u> Street address Apt. No. <u>225 Peterson Dr 4</u> City State Zip Code <u>Moscow ID 83843</u>	6 Adjustments to scholarships or grants for a prior year \$ _____	7 Checked if the amount in box 1 includes amounts for an academic period beginning January - March 2019 ▶ <input type="checkbox"/>
---	---	---

Service Provider/ Acct No _____	8 Check if at least half-time student ▶ <input type="checkbox"/>	9 Check if a graduate student . . ▶ <input type="checkbox"/>	10 Ins. contract reimb./refund \$ _____
---------------------------------	---	---	---

Reconciliation of Box 1, Payments Received for Qualified Tuition and Related Expenses

- A** Enter box 1 amount **not** paid during 2018 0.
- B** Enter box 1 amount actually paid during 2018 20,000.

Reconciliation of Box 5, Scholarships or Grants

- A** Enter portion of box 5 amount from veteran- or tax free employer-provided assistance . . . _____
- B** Enter portion of box 5 amount already included in income (on Forms W-2, 1099-MISC) . . . _____
- C** Portion of box 5 amount from scholarships or grants _____
- D** Box 5 amount includes veteran- or employer-provided educational assistance

Form 1099-Q Summary

2018

► Keep for your records

Name(s) Shown on Return <u>Naveen Byrappa</u>	Social Security No. <u>115-08-5983</u>
--	---

	Recipient Taxpayer	Recipient Spouse
Coverdell Educational Savings Account (ESA) Distributions		
1 Total gross distributions from box 1 of Form 1099-Q	_____	_____
a Less: Rollover to another ESA of beneficiary	_____	_____
b Less: Transfer to another family member	_____	_____
c Less: Transfer to a non-family member	_____	_____
d Less: Return of 2018 contributions	_____	_____
e Less: Return of pre 2018 contributions. These are reported on the tax return in the year the contribution was made, not on the 2018 tax return	_____	_____
2 Balance of gross Coverdell ESA distributions	_____	_____
3 Education expenses not used as basis for credits	_____	_____
4 Amount of ESA distributions after return of basis	_____	_____
5 Earnings on return of 2018 contributions	_____	_____
6 Earnings on non-family member transfer	_____	_____
7 Taxable amount of ESA distributions on line 2	_____	_____
8 Taxable amount included on Schedule 1 (Form 1040), line 21	_____	_____
9 Non-taxable ESA distributions	_____	_____
Gross State Qualified Tuition Plan (QTP) Distributions		
10 Total gross distributions from box 1 of Form 1099-Q	_____	_____
a Less: Rollover to another QTP of beneficiary	_____	_____
b Less: Transfer to another family member	_____	_____
c Less: Transfer to a non-family member	_____	_____
d Less: Expenses refunded and recontributed	_____	_____
11 Balance of gross state QTP distributions	_____	_____
12 Earnings on state QTP distributions on line 11	_____	_____
Gross Private Qualified Tuition Plan (QTP) Distributions		
13 Total gross distributions from box 1 of Form 1099-Q	_____	_____
a Less: Rollover to another QTP of beneficiary	_____	_____
b Less: Transfer to another family member	_____	_____
c Less: Transfer to a non-family member	_____	_____
d Less: Expenses refunded and recontributed	_____	_____
14 Balance of gross private QTP distributions	_____	_____
15 Earnings on private QTP distributions on line 14	_____	_____
Taxable Qualified Tuition Plan (QTP) Distributions		
16 Balance of gross QTP distributions.	_____	_____
17 Earnings on QTP distributions on line 16	_____	_____
18 Education expenses not used as basis for credits	_____	_____
19 Non-taxable QTP distributions	_____	_____
20 Taxable amount of earnings on line 17	_____	_____
21 Earnings on non-family member transfer (state)	_____	_____
22 Earnings on non-family member transfer (private)	_____	_____
23 Taxable amount included on Schedule 1 (Form 1040), line 21	_____	_____

Qualified Tuition Plan (QTP) Distributions for Other Beneficiaries (included in page 1)

T S	Beneficiary	Distribution	Earnings	Expenses	Taxable amount	Recipient Taxpayer	Recipient Spouse
0 Total							

Educational Savings Account (ESA) Distributions for Other Beneficiaries (included in page 1)

T S	Beneficiary	Distribution	Taxable amount	Recipient Taxpayer	Recipient Spouse
0 Total					

Wages, Salaries, & Tips Worksheet

2018

▶ Keep for your records

Name(s) Shown on Return <u>Naveen Byrappa</u>	Social Security Number <u>115-08-5983</u>
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The following amounts are included in the total entered on line 1 of Form 1040 or on line 8 of Form 1040NR:

	Taxpayer	Spouse	Total
1 Wages, from Form W-2	1,666.		1,666.
2 Miscellaneous income, from Form 8919			
3 Items from Form 1099-R:			
a Disability before minimum retirement age			
b Return of contributions			
4 Excess reimbursement, from Form 2106			
5 a Taxable tips, from Form 4137			
b Noncash tips			
6 Excess moving expense reimbursement, from Form 3903			
7 Wages earned as a household employee (if less than \$2,100 and without a Form W-2)			
8 Items not on Form W-2 or Form 1099-R:			
a Sick pay or disability payments			
b Total foreign source income			
c Check this box if the amount on line 8b is eligible for the foreign exclusion/deduction . ▶	<input type="checkbox"/>	<input type="checkbox"/>	
d Ordinary income from employer stock transactions not reported on Form W-2			
9 Other earned income:			
a Non-gov unemployment received/repaid 2018			
b _____			

10 Subtotal. Add lines 1 through 9	1,666.		1,666.
11 Taxable employer-provided dependent care benefits, from Form 2441			
12 Taxable employer-provided adoption benefits less any excluded benefits from Form 8839			
13 Scholarship/fellowship income not on Form W-2			
14 Other non-earned income:			

15 Total of lines 10 through 14	1,666.		1,666.

Name(s) Shown on Return
Naveen Byrappa

Social Security Number
115-08-5983

		Regular Tax	Alternative Minimum Tax
<p>If you are not reporting a gain on Form 4797, line 7, skip lines 1 through 9 and go to line 10.</p>			
1	If you have a section 1250 property in Part III of Form 4797 for which you made an entry in Part I of Form 4797 (but not Form 6252), enter the smaller of line 22 or line 24 of Form 4797 for that property. If you did not have any such property, go to line 4.		
2	Enter the amount from Form 4797, line 26g, for the property for which you made an entry on line 1		
3	Subtract line 2 from line 1		
4	Enter the total unrecaptured section 1250 gain included on lines 26 or 37 of Form(s) 6252 from installment sales of trade or business property held more than one year		
5	Enter the total of any amounts reported on a Schedule K-1 from a partnership or an S corporation as "unrecaptured section 1250 gain".		
6	Add lines 3 through 5		
7	Enter the smaller of line 6 or the gain from Form 4797, line 7		
8	Enter the amount, if any, from Form 4797, line 8		
9	Subtract line 8 from line 7. If zero or less, enter -0-		
10	Enter the amount of any gain from sale of an interest in a partnership attributable to unrecaptured section 1250 gain.		
11	Enter the total of any amounts reported to you as "unrecaptured section 1250 gain" from an estate, trust, real estate investment trust or mutual fund		
		Regular	AMT
	a On Form 1099-DIV		
	b On Form 2439		
	c On Schedule(s) K-1		
	d On Form 1099-R		
	e From Form 8814		
	f Other		
	Total		
12	Enter the total of any unrecaptured section 1250 gain from sales (including installment sales) or other dispositions of section 1250 property held more than 1 year for which you did not make an entry in Part I of Form 4797 for the year of sale		
13	Add lines 9 through 12		
14	If you had any section 1202 gain or collectibles gain or (loss), enter the total of lines 1 thru 4 of the 28% Rate Gain Worksheet . Otherwise, enter -0-	0.	0.
15	Enter the (loss), if any, from Schedule D, line 7. If Schedule D, line 7, is zero or a gain, enter -0-	0.	0.
16	Enter your long-term capital loss carryovers from Schedule D, line 14, and Schedule K-1 (Form 1041), line 11, code C		
	a Enter your capital gain excess, if you are filing Form 2555		0.
17	Combine lines 14 through 16a. If the result is a (loss), enter it as a positive amount. If the result is zero or a gain, enter -0-	0.	0.
18	Unrecaptured section 1250 gain. Subtract line 17 from line 13. If zero or less, enter -0-. If more than zero, enter the result here and on Schedule D, line 19.		

**Schedule D
Line 18**

28% Rate Gain Worksheet

2018

► Keep for your records

Name(s) Shown on Return
Naveen Byrappa

Social Security Number
115-08-5983

				Regular Tax	Alternative Minimum Tax
1	Enter the total of all collectibles gain or (loss) from items you reported on Form 8949, Part II		1		
2	Enter as a positive number the amount of any section 1202 exclusion you reported in column (g) of Form 8949, Part II, with code "Q" in column (f), that is 50% of the gain, plus 2/3 of any section 1202 exclusion you reported in column (g) of Form 8949, Part II, with code "Q" in column (f), that is 60% of the gain, plus 1/3 of any section 1202 exclusion you reported in column (g) of Form 8949, Part II, with code "Q" in column (f), that is 75% of the gain.				
		50 % Exclusion	60 % Exclusion	75% Exclusion	
a	Schedule D	_____	_____	_____	
b	Form 8814	_____	_____	_____	
c	Schedule B	_____	_____	_____	
d	Form 6252	_____	_____	_____	
e	Form 2439	_____	_____	_____	
f	Other	_____	_____	_____	
	Total	_____	_____	_____	2
3	Enter the total of all collectibles gain or (loss) from:		Regular	AMT	
a	Form 4684, line 4 (but only if line 15 is more than zero)	_____	_____	_____	
b	Form 6252	_____	_____	_____	
c	Form 6781, Part II	_____	_____	_____	
d	Form 8824	_____	_____	_____	
	Total	_____	_____	_____	3
4	Enter the total of any collectibles gain reported to you on:		Regular	AMT	
a	Form 1099-DIV, box 2d	_____	_____	_____	
b	Form 2439, box 1d	_____	_____	_____	
c	Schedule K-1 from a partnership, S corporation, estate, or trust	_____	_____	_____	
d	Disposition of interest in partnership or S corporation	_____	_____	_____	
e	Other	_____	_____	_____	
	Total	_____	_____	_____	4
5	Enter your long-term capital loss carryovers from Schedule D, line 14, and Schedule K-1 (Form 1041), line 11, code C				5
6	If Schedule D, line 7, is a (loss), enter that (loss) here. Otherwise, enter -0-.				6
7	Combine lines 1 through 6. If zero or less, enter -0-. If more than zero, also enter this amount on Schedule D, line 18				7
8	Enter the amount of any capital gain excess				8
9	Subtract line 8 from line 7. If zero or less, enter -0-. Enter this amount on Schedule D Tax Worksheet, line 11a				9
				0.	0.

Name(s) Shown on Return Naveen Byrappa	Social Security Number 115-08-5983
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1 a Enter your taxable income from Form 1040, line 10 1 a 0.
b Enter the amount from your (and your spouse's) Form 2555, lines 45 and 50 b
c Add lines 1a and 1b 1 c 0.

2 a Enter your qualified dividends from Form 1040, line 3a 2 a
b Enter any capital gain excess attributable to qualified dividends b
c Subtract line 2b from line 2a 2 c

3 Amount from Form 4952, line 4g 3

4 a Amount from Form 4952, line 4e 4 a
b Amount from the dotted line next to Form 4952, line 4e b
c Line 4b, if applicable, 4a, if not c

5 Subtract line 4c from line 3. 5 0.

6 Subtract line 5 from line 2c. If zero or less, enter -0- 6 0.

7 a Enter line 15 of Schedule D 7 a
b Enter line 16 of Schedule D b
c Enter the **smaller** of line 7a or line 7b 7 c 0.

8 Enter the **smaller** of line 3 or line 4c 8

9 a Subtract line 8 from line 7. 9 a 0.
b Enter any capital gain excess attributable to capital gains b
c Subtract line 9b from line 9a. 9 c 0.

10 Add lines 6 and 9c 10 0.

11 a Enter the amount from Schedule D, line 18 11 a 0.
b Enter the amount from Schedule D, line 19 b
c Add lines 11a and 11b 11 c 0.

12 Enter the **smaller** of line 9c or line 11c 12 0.

13 Subtract line 12 from line 10. 13 0.

14 Subtract line 13 from line 1c. If zero or less, enter -0- 14 0.

15 Enter:
• \$38,600 if single or married filing separately;
• \$77,200 if married filing jointly or qualifying widow(er); or
• \$51,700 if head of household. } 15 38,600.

16 Enter the **smaller** of line 1c or line 15 16 0.

17 Enter the **smaller** of line 14 or line 16 17 0.

18 a Subtr in 10 from in 1c. If zero or less, enter -0- 18 a 0.
b Enter the **smaller** of line 1c or \$157,500 (\$315,000 if married filing jointly or qualifying widow(er)). b
c Enter the **smaller** of line 14 or line 18b. c

19 Enter the **larger** of line 18a or line 18c 19 0.

20 Subtract line 17 from line 16. This amount is taxed at 0% 20 0.

If lines 1c and 16 are the same, skip lines 21 through 41 and go to line 42. Otherwise, go to line 21.

21 Enter the **smaller** of line 1c or line 13 21
22 Enter the amount from line 20 (if line 20 is blank, enter -0-) 22
23 Subtract line 22 from line 21. If zero or less, enter -0- 23

24 Enter:
• \$425,800 if single,
• \$239,500 if married filing separately,
• \$479,000 if married filing jointly or qualifying widow(er),
• \$452,400 if head of household. } 24

25 Enter the smaller of line 1c or line 24 25
26 Add lines 19 and 20 26
27 Subtract line 26 from line 25. If zero or less, enter -0- 27
28 Enter the **smaller** of line 23 or line 27 28
29 Multiply line 28 by 15% (0.15) 29
30 Add lines 22 and 28 30
31 Subtract line 30 from line 21. 31
32 Multiply line 31 by 20% (0.20) 32

If Schedule D, line 19, is zero or blank, skip lines 33 through 38 and go to line 39. Otherwise, go to line 33.

33 Enter the **smaller** of line 9c above or Schedule D, line 19 33
34 Add lines 10 and 19 34
35 Enter the amount from line 1c above 35

36	Subtract line 35 from line 34. If zero or less, enter -0-	36	_____
37	Subtract line 36 from line 33. If zero or less, enter -0-	37	_____
38	Multiply line 37 by 25% (0.25)	38	_____
If Schedule D, line 18, is zero or blank, skip lines 39 through 41 and go to line 42. Otherwise, go to line 39.			
39	Add lines 19, 20, 28, 31, and 37	39	_____
40	Subtract line 39 from line 1c	40	_____
41	Multiply line 40 by 28% (0.28)	41	_____
42	Figure the tax on the amount on line 19 . If the amount on line 19 is less than \$100,000, use the Tax Table to figure this tax. If the amount on line 19 is \$100,000 or more, use the Tax Computation Worksheet	42	_____
43	Add lines 29, 32, 38, 41, and 42	43	_____ 0 .
44	Figure the tax on the amount on line 1c . If the amount on line 1c is less than \$100,000, use the Tax Table to figure this tax. If the amount on line 1c is \$100,000 or more, use the Tax Computation Worksheet	44	_____
45	Tax on all taxable income (including capital gains and qualified dividends). Enter the smaller of line 43 or line 44. Also include this amount on Form 1040, line 11a	45	_____

Form 1040
Line 11a

Qualified Dividends and Capital Gain Tax Worksheet

2018

► Keep for your records

Name(s) Shown on Return
Naveen Byrappa

Social Security Number
115-08-5983

1	Enter the amount from Form 1040, line 10	1	_____
2	Enter the amount from Form 1040, line 3a	2	_____
3	Are you filing Schedule D? <input type="checkbox"/> Yes. Enter the smaller of line 15 or 16 of Schedule D. If either line 15 or 16 is blank or loss, enter -0-	3	_____
	<input type="checkbox"/> No. Enter the amount from Schedule 1, line 13.		
4	Add lines 2 and 3	4	_____
5	If filing Form 4952 (used to figure investment interest expense deduction), enter any amount from line 4g of that form. Otherwise, enter -0-	5	_____
6	Subtract line 5 from line 4. If zero or less, enter -0-	6	_____
7	Subtract line 6 from line 1. If zero or less, enter -0-	7	_____
8	Enter: \$38,600 if single or married filing separately, \$77,200 if married filing jointly or qualifying widow(er), \$51,700 if head of household.	8	_____
9	Enter the smaller of line 1 or line 8	9	_____
10	Enter the smaller of line 7 or line 9	10	_____
11	Subtract line 10 from line 9 (this amount taxed at 0%)	11	_____
12	Enter the smaller of line 1 or line 6	12	_____
13	Enter the amount from line 11	13	_____
14	Subtract line 13 from line 12.	14	_____
15	Enter: \$425,800 if single, \$239,500 if married filing separately, \$479,000 if married filing jointly or qualifying widow(er), \$452,400 if head of household.	15	_____
16	Enter the smaller of line 1 or line 15	16	_____
17	Add lines 7 and 11	17	_____
18	Subtract line 17 from line 16. If zero or less, enter -0-	18	_____
19	Enter the smaller of line 14 or line 18	19	_____
20	Multiply line 19 by 15% (0.15)	20	_____
21	Add lines 11 and 19	21	_____
22	Subtract line 21 from line 12	22	_____
23	Multiply line 22 by 20% (0.20)	23	_____
24	Figure the tax on the amount on line 7. If the amount on line 7 is less than \$100,000, use the Tax Table to figure the tax. If the amount on line 7 is \$100,000 or more, use the Tax Computation Worksheet.	24	_____
25	Add lines 20, 23, and 24	25	_____
26	Figure the tax on the amount on line 1. If the amount on line 1 is less than \$100,000, use the Tax Table to figure this tax. If the amount on line 1 is \$100,000 or more, use the Tax Computation Worksheet.	26	_____
27	Tax on all taxable income. Enter the smaller of line 25 or line 26 here and on Form 1040, line 11a.	27	_____

Tax Payments Worksheet

2018

▶ Keep for your records

Name(s) Shown on Return Naveen Byrappa	Social Security Number 115-08-5983
---	---------------------------------------

Estimated Tax Payments for 2018 (If more than 4 payments for any state or locality, see Tax Help)

	Federal		State			Local		
	Date	Amount	Date	Amount	ID	Date	Amount	ID
1	04/17/18		04/17/18			04/17/18		
2	06/15/18		06/15/18			06/15/18		
3	09/17/18		09/17/18			09/17/18		
4	01/15/19		01/15/19			01/15/19		
5								
Tot Estimated Payments . . .								

Tax Payments Other Than Withholding (If multiple states, see Tax Help)	Federal	State	ID	Local	ID
6 Overpayments applied to 2018					
7 Credited by estates and trusts					
8 Totals Lines 1 through 7					
9 2018 extensions					

Taxes Withheld From:	Federal	State	Local
10 Forms W-2	68.		
11 Forms W-2G			
12 Forms 1099-R			
13 Forms 1099-MISC, 1099-K and 1099-G			
14 Schedules K-1			
15 Forms 1099-INT, DIV and OID			
16 Social Security and Railroad Benefits			
17 Form 1099-B			
18 a Other withholding			
b Other withholding			
c Other withholding			
d Positive Adjustment			
e Negative Adjustment			
f Additional Medicare Tax			
19 Total Withholding Lines 10 through 18f			
20 Total Tax Payments for 2018	68.		

Prior Year Taxes Paid In 2018 (If multiple states or localities, see Tax Help)	State	ID	Local	ID
21 Tax paid with 2017 extensions				
22 2017 estimated tax paid after 12/31/2017				
23 Balance due paid with 2017 return				
24 Other (amended returns, installment payments, etc)				

Name(s) Shown on Return Naveen Byrappa	Social Security Number 115-08-5983
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Tax Deductions

1 State and local taxes:

Optional Sales Tax Tables

a Available Income:

(1) Income from Form 1040, line 7	1,666.
(2) Nontaxable income entered elsewhere on return	
(3) Available income: 2017 refundable credits in excess of tax	0.
(4) Enter any additional nontaxable income	
(5) Total available income	1,666.

b Sales Tax Per State of Residence:

Enter state in column (1), then enter total (combined) state and local sales tax rate in column (4).

Arizona, Colorado, Louisiana, Mississippi, New York or South Carolina only:

Double-click in column (4) to select your locality for each state entered.

(1) State	(2) Date Lived in State From	(3) Date Lived in State To	(4) Enter Total State & Local Rate (%)	(5) State Sales Tax Rate (%)	(6) Local Sales Tax Rate (%) (4) - (5)	(7) State Sales Tax Table Amount	(8) Local Sales Tax Amount	(9) Prorated or Total Amount

c Total general sales tax using tables

d Sales Tax Paid on Specific Items (see help):

(1) ST	(2) Total State & Local Rate	(3) Description	(4) Type	(5) Cost	(6) Rate if Different	(7) Actual Sales Tax Amount Paid	(8) Specific Item Deduction

e Total sales tax deduction on specific items

f Total general sales tax per tables plus sales tax on specific items

g Actual State and Local General Sales Tax:

Actual sales taxes (enter the total sales taxes paid during the year on all items).

h State and Local Income Taxes:

State and Local Income taxes

i State and Local Tax Deduction to Schedule A, line 5a:

Greater of line 1f, line 1g, or line 1h (to Schedule A, line 5a).

j Check a box to choose to use income taxes paid, sales taxes paid, or whichever provides the greater deduction:

Income Taxes . . Sales Taxes Greater amount .

2 State and local real estate taxes:

a Real estate taxes paid on principal residence **not** entered on Form 1098

- b Real estate taxes paid on principal residence entered on Home Mortgage Int. Wks . . . _____
- c Real estate taxes paid on additional homes or land _____
 Personal portion of real estate taxes from Schedule E Worksheet for:
 - d Principal residence _____
 - e Vacation home _____
 - f Less real estate taxes deducted on Form 8829 _____
 - g Foreign real propety taxes included in lines 2a-2f above _____
 - h Add lines 2a through 2f, less line 2g (to Schedule A, line 5b) _____
- 3 State and local personal property taxes:**
 - a Auto registration fees based on the value of the vehicle.
 2017 Amount Enter 2018 description:
 _____ _____
 _____ _____
 _____ _____
 - b Non-business portion of personal property taxes from Car & Truck Exp Wks _____
 - c Other personal property taxes _____
 - d Add lines 3a through 3c (to Schedule A, line 5c) _____
- 4 Other taxes:**
 - a Other taxes from Schedule(s) K-1 _____
 - b Foreign taxes from interest and dividends _____
 - c Foreign taxes from Schedule(s) K-1 _____
 - d Other foreign taxes (not used to claim a foreign tax credit). _____
 - e Other taxes.
 2017 Amount Enter 2018 description:
 _____ _____
 _____ _____
 _____ _____
 - f Foreign real propety taxes included in lines 4a-4e above _____
 - g Add lines 4a through 4e, less line 4f (to Schedule A, line 6) _____

Interest Deductions

- 5 Home mortgage interest and points reported on Form 1098:**
 - a Mortgage interest and points from the Home Mortgage Interest Worksheet _____
 - b Qualified mortgage interest from Schedule E Worksheet _____
 - c Less home mortgage interest/points deducted on Form 8829 _____
 - d Less home mortgage interest from Form 8396, line 3 _____
 - e Add lines 5a through 5d (to Sch A, line 8a) or line A2 from above. _____
- 6 Home mortgage interest not reported on Form 1098:**
 - a Mortgage interest from the Home Mortgage Interest Worksheet. _____
 - b Less home mortgage interest deducted on Form 8829 _____
 - c Add lines 6a and 6b (to Sch A, line 8b) or line B2 from above _____
- 7 Points not reported on Form 1098:**
 - a Amortizable points from the Home Mortgage Interest Worksheet _____
 - b Other points not on Form 1098 from the Home Mortgage Interest Worksheet _____
 - c Less points deducted on Form 8829 _____
 - d Add lines 7a through 7c (to Schedule A, line 8c) or line C2 from above. _____

Name(s) Shown on Return
Naveen Byrappa

Social Security Number
115-08-5983

State and Local Income Taxes

State income taxes:		
1	State income tax withheld	1
2	2018 state estimated taxes paid in 2018	2
3	2017 state estimated taxes paid in 2018	3
4	Amount paid with 2017 state application for extension	4
5	Amount paid with 2017 state income tax return	5
6	Overpayment on 2017 state income tax return applied to 2018 tax	6
7	Other amounts paid in 2018 (amended returns, installment payments, etc.)	7
8	State estimated tax from Schedule(s) K-1 (Form 1041)	8
Local income taxes:		
9	Local income tax withheld	9
10	2018 local estimated taxes paid in 2018	10
11	2017 local estimated taxes paid in 2018	11
12	Amount paid with 2017 local application for extension	12
13	Amount paid with 2017 local income tax return	13
14	Overpayment on 2017 local income tax return applied to 2018 tax	14
15	Other amounts paid in 2018 (amended returns, installment payments, etc.)	15
16	Local estimated tax from Schedule(s) K-1 (Form 1041)	16
Other:		
17	_____	17
18	Total Add lines 1 through 17	18
19	State and local refund allocated to 2018	19
20	Nondeductible state income tax from line 28	20
21	Total reductions Add lines 19 and 20	21
22	Total state and local income tax deduction Line 18 less line 21	22

Nondeductible State Income Tax (Hawaii Only)

23	Nontaxable federal employee cost of living allowance	23
24	Adjusted gross income	24
25	Add lines 23 and 24	25
26	Nondeductible percent. Line 23 divided by line 25	26
27	Hawaii state income tax included in line 18	27
28	Nondeductible Hawaii state income tax. Multiply line 26 by line 27.	28

Charitable Deduction Limits Worksheet For Current Year Contributions

2018

► Keep for your records

Name(s) Shown on Return Naveen Byrappa	Social Security Number 115-08-5983
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Step 1. List your qualified charitable contributions made during the year.

1 Enter your cash contributions for qualified disaster relief. Do not include this amount on line 2 below

Step 2. List your other charitable contributions made during the year.

2 Enter your cash contributions to 50% (60%) limit organizations. Do not include contributions entered on line 1.

3 Enter your non-cash contributions to 50% limit organizations. Do not include contributions of capital gain property deducted at fair market value

4 Enter your contributions to 50% limit organizations of capital gain property deducted at fair market value

5 Enter your contributions (other than of capital gain property) to organizations that are not 50% limit organizations

6 Enter your contributions "for the use" of any qualified organization

7 Add lines 5 and 6

8 Enter your contributions of capital gain property to or for the use of any qualified organization. (But do not enter here any amount entered on line 1, 2 or 3)

Step 3. Figure your deduction for the year and your carryover to the next year.

9 Enter your adjusted gross income 1,666.

10 a Multiply line 9 by 0.5. This is your 50% limit. 833.

b Multiply line 9 by 0.6. This is your 60% limit. 1,000.

	Limits				Deduct this year	Carryover to next year
	Cash and Other		Capital gain			
	50% Org	Other	50% Org	Other		
Cash Contributions to 50%(60%) limit organizations						
11					0.	
12						0.
13			1,000.			
Contributions to 50% limit organizations						
14		833.			0.	
15					0.	
16						0.
17			833.			
Contributions not to 50% limit organizations						
18						
19		500.	500.			
20		833.			0.	
21					0.	
22						0.
23				500.		
Capital gain property to 50% limit organizations						
24					0.	
25						0.
26				833.		
27				500.		
Capital gain property not to 50% limit organizations						
28				333.		
29					0.	
30						0.
31					0.	

32	Subtract line 31 from line 9	1,666.					
33	Enter the smaller of line 1 or line 32 here on Schedule A, line 14.					0.	
34	Subtract line 33 from line 1						0.
35	Add lines 12, 16, 22, 25, 30 and 34. Carry to next year.						0.

Charitable Deduction Limits Worksheet For Carryover Contributions

2018

▶ Keep for your records

Name(s) Shown on Return Naveen Byrappa	Social Security Number 115-08-5983
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Step 1. List your qualified charitable contributions made during the year.

1 Enter your cash contributions for qualified disaster relief. Do not include this amount on line 2 below

Step 2. List your other charitable contributions made during the year.

2 Enter your cash contributions to 50% (60%) limit organizations. Do not include contributions entered on line 1.

3 Enter your non-cash contributions to 50% limit organizations. Do not include contributions of capital gain property deducted at fair market value

4 Enter your contributions to 50% limit organizations of capital gain property deducted at fair market value

5 Enter your contributions (other than of capital gain property) to organizations that are not 50% limit organizations

6 Enter your contributions "for the use" of any qualified organization

7 Add lines 5 and 6

8 Enter your contributions of capital gain property to or for the use of any qualified organization. (But do not enter here any amount entered on line 1, 2 or 3)

Step 3. Figure your deduction for the year and your carryover to the next year.

9 Enter your adjusted gross income 1,666.

10 a Multiply line 9 by 0.5. This is your 50% limit. 833. less .0.

b Multiply line 9 by 0.6. This is your 60% limit. 1,000. less .0.

	Limits				Deduct this year	Carryover to next year
	Cash and Other		Capital gain			
	50% Org	Other	50% Org	Other		
Cash Contributions to 50%(60%) limit organizations						
11					0.	
12						0.
13			1,000.			
Contributions to 50% limit organizations						
14		833.			0.	
15					0.	
16						0.
17			833.			
Contributions not to 50% limit organizations						
18		0.				
19		500.	500.			
20		833.			0.	
21					0.	
22						0.
23				500.		
Capital gain property to 50% limit organizations						
24					0.	
25						0.
26				833.		
27				500.		
Capital gain property not to 50% limit organizations						
28				333.		
29					0.	
30						0.
31					0.	

32	Subtract line 31 from line 9	1,666.					
33	Enter the smaller of line 1 or line 32 here on Schedule A, line 14.					0.	
34	Subtract line 33 from line 1						0.
35	Add lines 12, 16, 22, 25, 30 and 34. Carry to next year.						0.

Charitable Contributions Summary

▶ Keep for your records

2018

Name(s) Shown on Return Naveen Byrappa	Social Security Number 115-08-5983
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Part I Cash Contributions Summary

Name of Charitable Organization	(a) Total	(b) 60% Limit	(c) 30% Limit	(d) 100% Limit
Totals:				

Part II Non-Cash Contributions Summary

Name of Charitable Organization	Total	Other Property		Capital Gain Property	
	(a) Total	(b) 50% Limit	(c) 30% Limit	(d) 30% Limit	(e) 20% Limit
Totals:					

Part III Contribution Carryovers to 2019

	Total	Cash and Other Non-Capital Gain Property				Capital Gain Property	
	(a) Total	(b) 100% Limit	(c) 60% Limit	(d) 50% Limit	(e) 30% Limit	(f) 30% Limit	(g) 20% Limit
1 2018 contributions							
2 2018 contributions allowed	0.	0.	0.	0.	0.	0.	0.
3 Carryovers from:							
a 2017 tax year							
b 2016 tax year							
c 2015 tax year							
d 2014 tax year							
e 2013 tax year							
4 Carryovers allowed in 2018	0.			0.	0.	0.	0.
5 Carryovers disallowed in 2018	0.			0.	0.	0.	0.
6 Carryovers to 2019:							
a From 2018.	0.		0.	0.	0.	0.	0.
b From 2017.							
c From 2016.							
d From 2015.							
e From 2014.							
f From 2013.							

Part IV Special Situations in Your Return for Current Year Donations

- 1 Was the **entire interest** given for all property donated to all charities? **Yes** **No**
- 2 Were **restrictions** attached to any charities's right to use or dispose of any property donated to any charity? ▶ **Yes** **No**
- 3 Did you give to anyone other than the charity the right to income from any of the donated property or to possession of any of the donated property? ▶ **Yes** **No**
- 4 Was any charity other than a 60%/50% charity? **Yes** **No**

► Keep for your records

Name(s) Shown on Return <u>Naveen Byrappa</u>	Social Security Number <u>115-08-5983</u>
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Use this worksheet only if someone can claim you, or your spouse if filing jointly, as a dependent.

1	Is your earned income* more than \$700? <input type="checkbox"/> Yes. Add \$350 to your earned income. Enter the total <input type="checkbox"/> No. Enter \$1,050	_____	► . . .	1	_____
2	Enter the amount shown below for your filing status. • Single or married filing separately — \$12,000 • Married filing jointly or Qualifying widow(er) — \$24,000 • Head of household — \$18,000	_____	► . . .	2	<u>12,000.</u>
3	Standard deduction.				
3 a	Enter the smaller of line 1 or line 2. If born after January 1, 1954, and not blind, stop here and enter this amount on Form 1040, line 8. Otherwise go to line 3b			3 a	_____
3 b	If born before January 2, 1954, or blind, multiply the number on Form 1040 Wks, line 39a, by \$1,300 (\$1,600 if single or head of household)			3 b	_____
3 c	Add lines 3a and 3b. Enter the total here and on Form 1040, line 8.			3 c	_____

***Earned income** includes wages, salaries, tips, professional fees, and other compensation received for personal services you performed. It also includes any taxable scholarship or fellowship grant. Generally, your earned income is the total of the amount(s) you reported on Form 1040, line 1, and Schedule 1, lines 12 and 18, minus the amount, if any, on Schedule 1, line 27..

Earned Income Worksheet

2018

▶ Keep for your records

Name(s) Shown on Return Naveen Byrappa	Social Security Number 115-08-5983
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Part I – Earned Income Credit Worksheet Computation

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

Part II – Form 2441 and Standard Deduction Worksheet Computations

5 Net self-employment earnings (line 4 above)			
6 Wages, salaries, and tips less distributions from nonqualified or section 457 plans, etc	1,666.		1,666.
7 a Taxable employer-provided adoption benefits			
b Foreign earned income exclusion			
8 Add lines 5 through 7b. To Form 2441, lines 19 and 20	1,666.		1,666.
9 a Taxable dependent care benefits			
b Nontaxable combat pay			
10 Add lines 8, 9a & 9b. To Form 2441, lines 4 and 5	1,666.		1,666.
11 Scholarship or fellowship income not on W-2			
12 SE exempt earnings less nontaxable income			
13 Distributions from nonqualified/Sec. 457 plans			
14 Add lines 5, 6, 7a, 9a and 11 through 13. To Standard Deduction Worksheet	1,666.		1,666.

Part III – IRA Deduction Worksheet Computation

15 Net self-employment income or (loss)			
16 Wages, salaries, tips, etc	1,666.		1,666.
17 Net self-employment loss			
18 Alimony received			
19 Nontaxable combat pay			
20 Foreign earned income exclusion			
21 Keogh, SEP or SIMPLE deduction			
22 Combine lines 15 through 21. To IRA Wks, In 2.	1,666.		1,666.

Part IV – Schedule 8812 and Child Tax Credit Line 11 Worksheet Computations

23 Self-employed, church and statutory employees			
24 Wages, salaries, tips, etc	1,666.		1,666.
25 Nontaxable combat pay			
26 Combine lines 23 through 25. To Schedule 8812, line 4a & Line 11 Wks, line 2.	1,666.		1,666.

► Keep for your records

Name(s) Shown on Return
Naveen Byrappa

Social Security Number
115-08-5983

Investment Interest Expense (Form 4952, line 1)

1	Investment interest expense, from Schedule K-1	1	
2	Investment interest expense from royalties	2	
3	Other investment interest expense:	3 a	
a	-----	b	
b	-----	c	
c	-----	d	
d	-----		
4	Total investment interest expense. Add lines 1 through 3.	4	

Gross Income from Property Held for Investment (Form 4952, line 4a)

5	Taxable investment income:		
a	From Schedule B, Interest and Dividend Income	5 a	
b	From Schedules K-1, Partnerships, S Corporations, Estates and Trusts	b	
c	From Form 8814, Parents' Election to Report Child's Interest and Dividends	c	
d	Total	d	
6	Royalty income, from Schedule E	6	
7	Net passive income from publicly traded partnerships	7	
8	Income from nonpassive trade or business without material participation	8	
9	Other investment income:	9 a	
a	-----	b	
b	-----	c	
c	-----	d	
d	-----		
10	Total investment income. Add lines 5d through 9.	10	

Net Capital Gain Income (Form 4952, lines 4d and 4e)

		Regular Tax	Alt Min Tax
11 a	Net gains from Schedule D, line 16	11 a	
b	Less net gains from property not held for investment	b	
c	Net gains from property held for investment.	c	
12 a	Net capital gains from Schedule D, lesser of ln 15 or ln 16.	12 a	
b	Less net capital gains from property not held for investment.	b	
c	Net capital gains from property held for investment.	c	

Investment Expenses (Form 4952, line 5)

13	Royalty expenses	13	
14	Investment expenses reported on schedule K-1 partnership or S-corp	14	
15	Expenses from nonpassive trade or business without material participation	15	
16	Other investment expenses:	16 a	
a	-----	b	
b	-----	c	
c	-----	d	
d	-----		
17	Total investment expenses. Add lines 13 through 17.	17	

Allocation of Investment Interest Expense (Schedule A, line 14)

		Regular Tax	Alt Min Tax
18	Allowed investment interest expense, Form 4952, line 8	18	
19	Less amount deducted on other forms and schedules:	19	
a	Deducted on Schedule E, page 2 for passthru entities	a	
b	Deducted on Schedule E, page 1 for royalties	b	
c	Other amounts deducted on other forms and schedules	c	
d	Total amount deducted on other forms and schedules	d	
20	Investment interest expense.	20	

► Keep for your records

Name(s) Shown on Return Naveen Byrappa	Social Security Number 115-08-5983
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- QuickZoom** to Schedule EIC ►
- QuickZoom** to Dependent Information Worksheet to enter qualifying children information. . . . ► _____
- QuickZoom** to Wages, Salaries, & Tips Worksheet to enter earned and non-earned income . . . ►
- QuickZoom** to page 2 of this worksheet, if credit is not calculated on line 7. ►

1 Enter the amount from Form 1040 line 1 less amounts considered not earned for EIC purposes	1	1,666.
2 Adjustments to line 1 amount:		
a Income reported as wages and as self-employment income.	2 a	_____
b Other income entered as wages that is not considered earned income	b	_____
c Distributions from section 457 and other nonqualified plans reported on W-2	c	_____
3 Subtract lines 2a, 2b and 2c from line 1	3	1,666.
4 a Taxpayer's nontaxable combat pay election for EIC	4 a	_____
b Spouse's nontaxable combat pay election for EIC	b	_____
c Total nontaxable combat pay election	4 c	_____
5 If you were self-employed or used Schedule C or Schedule C-EZ as a statutory employee, enter the amount from the Earned Income Worksheet, line 4	5	_____
6 Earned income. Add lines 3, 4, and 5.	6	1,666.
7 Enter the credit, from the EIC Table , for the amount on line 6. Be sure to use the correct column for filing status and number of children.	7	_____
If line 7 is zero, stop . You cannot take the credit. Enter "No" on the dotted line next to Form 1040, line 17a.		
8 Enter your AGI from Form 1040, line 7	8	_____
9 If you have:		
• No qualifying children, is the amount on line 8 less than \$8,500 (\$14,200 if married filing jointly)?		
• 1 or more qualifying children, is the amount on line 8 less than \$18,700 (\$24,350 if married filing jointly)?		
<input type="checkbox"/> Yes. Go to line 10 now.		
<input type="checkbox"/> No. Enter the credit, from the EIC Table , for the amount on line 8. Be sure to use the correct column for filing status and number of children	9	_____
10 Earned income credit.		
• If 'Yes' on line 9, enter the amount from line 7	10	_____
• If 'No' on line 9, enter the smaller of line 7 or line 9		

Enter line 10 amount on Form 1040, line 17a.

If one or more of the boxes below are checked, the earned income credit is not allowed.

- 1 The total taxable earned income (line 6 above) is equal to or more than:
- \$15,270 (\$20,950 if married filing jointly) without a qualifying child.
- \$40,320 (\$46,010 if married filing jointly) with one qualifying child.
- \$45,802 (\$51,492 if married filing jointly) with two qualifying children.
- \$49,194 (\$54,884 if married filing jointly) with more than two qualifying children.
- 2 The Adjusted Gross Income (line 8 above) is equal to or more than:
- \$15,270 (\$20,950 if married filing jointly) without a qualifying child.
- \$40,320 (\$46,010 if married filing jointly) with one qualifying child.
- \$45,802 (\$51,492 if married filing jointly) with two qualifying children.
- \$49,194 (\$54,884 if married filing jointly) with more than two qualifying children.
- 3 Investment income is more than \$3,500.
(Investment Income Smart Worksheet, item H above)
- 4 The married filing separate return status is checked.
(Information Worksheet, Part II)
- 5 Taxpayer (or spouse if filing joint) is a qualifying child of another person.
(Information Worksheet, Part IV)
- 6 Without a qualifying child, and your (or your spouse's, if married filing jointly) main home is in the U.S. less than half the year.
(Information Worksheet, Part IV)
- 7 Without a qualifying child, and taxpayer (and spouse if filing joint) are under age 25 or over age 64.
(Information Worksheet, Part I)
- 8 Without a qualifying child, and taxpayer (or spouse if filing joint) is eligible to be claimed as a dependent on someone else's return.
(Information Worksheet, Part I)
- 9 Social Security Number is invalid for EIC purposes, for taxpayer, (or spouse, if married filing joint).
(Information Worksheet, Part I)
- 10 Have qualifying children, but all are either
- a qualifying children of another person, or
- b invalid social security numbers for EIC purposes.
(Information Worksheet, Part III)
- 11 Disallowed by IRS to claim Earned Income Credit in 2018.
(Information Worksheet, Part IV)
- 12 Filing Form 2555, Foreign Earned Income.
- 13 Not a citizen or resident alien for the entire year, claiming dual status.
(Information Worksheet, Part VI)
- 14 Head of household filing status and lived with nonresident alien spouse during the last six months of the year.
(Information Worksheet, Part IV)
-

Compliance and Due Diligence Information

1 Is this how long your dependents lived with you in the U.S in 2018?

Yes, all of the above is correct.

No, I'll go back and review my dependent information.

The IRS may ask you for documents to prove you lived with anyone you're claiming for the Earned Income Credit.

Is this where you lived with your dependents the longest in 2018?

2 Yes, my dependents lived with me at this address.

No, I'd like to add an additional address where I lived with my dependents. Use the Interview to add an additional address where you lived with your dependents the longest in 2018.

Compliance and Due Diligence Indicator	<input checked="" type="checkbox"/>	No
Disqualified from Earned Income Credit.	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No

Potential qualifying child count	▶	<u>0</u>
Non dependent potential qualifying child count	▶	<u>0</u>
Qualifying child count (max 3)	▶	<u>0</u>

Education Tuition and Fees Summary

2018

▶ Keep for your records

Name(s) Shown on Return <u>Naveen Byrappa</u>	Your Social Security No. <u>115-08-5983</u>
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Part I - Qualified Education Expense Summary

(a) Student's name <u>First Name</u> <u>MI</u> <u>Last Name</u> <u>Suffix</u> <u>Social Security Number</u>	(b) Qualified Education Expenses	(c) Qualified for:		(d) Elected Credit or Deduction if manual	(e) Elected Credit or Deduction if automatic
		Yes	No		
<u>Naveen</u>	20,000.	Amer Opp Cr . ▶ <input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<u>Byrappa</u>	20,000.	Lifetime Cr . . . ▶ <input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<u>115-08-5983</u>	20,000.	Tuition Ded . . . ▶ <input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	20,000.	Total Qualified Expenses			
		Amer Opp Cr . . . ▶ <input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		Lifetime Cr . . . ▶ <input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		Tuition Ded . . . ▶ <input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		Total Qualified Expenses			
		Amer Opp Cr . . . ▶ <input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		Lifetime Cr . . . ▶ <input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		Tuition Ded . . . ▶ <input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		Total Qualified Expenses			
Total qualified expenses	20,000.	American Opportunity Credit			
	20,000.	Lifetime Learning Credit			
	20,000.	Tuition and Fees Deduction			

Part II - Optimize Education Expenses for the Lowest Tax

Automatic

- 1 **Launch OPTIMIZER** - Check to launch Automatic Education Expense Optimizer now ▶
- 2 **Automatic** - Check to use the Credit choices calculated in Part I, column (e) above ▶
- or
- 3 **Manual** - Check to use the Credit choices you entered in Part I, column (d) above ▶

Part III - Summary of Deduction and Credits

Tuition and Fees Deduction Summary

1	Total 2018 tuition and fees paid for purposes of deduction	1	
2	Modified adjusted gross income	2	
3	Maximum deduction allowed	3	
4	Allowable Tuition and Fees Deduction (lesser of line 1 or line 3)	4	0.

American Opportunity, Lifetime Learning Credits Summary

5	Tentative American Opportunity Credit	5	2,500.
6	Tentative Lifetime Learning Credit	6	
7	Total Education Credits (after limitations)	7	1,000.

**Schedule D Tax Worksheet
as refigured for the
Alternative Minimum Tax**

2018

► Keep for your records

Name(s) Shown on Return Naveen Byrappa	Social Security Number 115-08-5983
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	(a) Before Allocation of Capital Gain Excess *	(b) Allocation of Capital Gain Excess *	(c) After Allocation of Capital Gain Excess
1 Not applicable			
2 Enter your total qualified dividends as refigured for the Alternative Minimum Tax (AMT):			
a Total qualified dividends.			
b Adjustment from Schedules K-1			
c Other adjustments to qualified dividends			
d Total. Combine lines 2a, 2b, and 2c.		0.	0.
3 Enter the amount from Form 4952 for AMT, line 4g.			
4 Enter the amount from Form 4952 for AMT, line 4e.			
5 Subtract line 4 from line 3. If zero or less, enter -0-	0.		0.
6 Subtract line 5 from line 2. If zero or less, enter -0-	0.		0.
7 Net long-term capital gain:			
a Enter the gain from line 15 of Schedule D as refigured for the AMT	0.		
b Enter the gain from line 16 of Schedule D as refigured for the AMT	0.		
c Enter the smaller of line 7a or line 7b	0.		0.
8 Enter the smaller of line 3 or line 4			
9 Subtract line 8 from line 7c. If zero or less, enter -0-	0.	0.	0.
10 Add lines 6 and 9	0.		0.
A Enter the amount from Form 6251, line 6.	0.		
B Capital gain excess. Subtract line A from line 10. *	0.		
11 Total 28% rate and unrecaptured section 1250 gain:			
a Enter the gain from line 18 of Schedule D as refigured for the AMT	0.		
b Enter the gain from line 19 of Schedule D as refigured for the AMT			
c Add lines 11a and 11b.			0.
12 Enter the smaller of line 9 or line 11c			0.
13 Subtract line 12 from line 10. Also enter this amount on Form 6251, line 13.			0.

* Capital gain excess applies only if filing Form 2555, Foreign Earned Income.

► Keep for your records

Name(s) Shown on Return Naveen Byrappa	Social Security Number 115-08-5983
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Taxable Income – Line 1

1	Enter the amount from Form 1040, line 10, if more than zero. If Form 1040, line 10, is zero, subtract lines 8 and 9 of Form 1040 from line 7 of Form 1040 and enter the result here. (If less than zero, enter as a negative amount.) . . .	1	-10,334.
2	Additions to income	2	
3	Add lines 1 and 2	3	-10,334.
4	Subtractions from income	4	
5	Subtract line 4 from line 3. Enter on Form 6251, line 1	5	-10,334.

Taxes – Line 2a

1	Generation skipping transfer taxes included on Schedule A, line 6	1	
---	---	---	--

Refund of Taxes – Line 2b

1	Taxable refund of state and local income tax	1	
2	Amount and description of any refund of state and local personal property taxes, foreign income or real property taxes deducted after 1986	2	
3	Total tax refund adjustment. Enter on Form 6251, line 2b	3	

Alternative Tax Net Operating Loss Deduction (ATNOLD) – Line 2f

1	Alternative minimum taxable income (AMTI) without ATNOLD	1	1,666.
2	Enter adjustments	2	
3	Adjustment for domestic production activities deduction	3	
4	Adjusted AMTI without ATNOLD. Add lines 1-3	4	1,666.
5	ATNOLD limitation. Multiply line 4 by 90%.	5	1,499.
6	Enter ATNOL carried to 2017 from other year(s)	6	
7	Enter ATNOL included above attributable to qualified disaster losses	7	
8	ATNOL above not attributable to qualified disaster losses. Line 6 minus 7	8	
9	ATNOL deduction other than qualified disaster losses. Lesser of line 5 or 8	9	
10	ATNOL Disaster Deduction. Lesser of line 7 or (line 4 minus line 9)	10	
11	ATNOLD. Add lines 9 and 10. Enter on Form 6251, line 2f, as neg	11	

Incentive Stock Options – Line 2i

1	Incentive stock options adjustment from Schedule K-1 worksheets	1	
2	Incentive stock options from Employer Stock Transaction Worksheets	2	
3	Incentive stock options from Exercise of Stock Options Worksheets	3	
4	Other incentive stock options	4	
5	Total incentive stock options. Enter on Form 6251, line 2i.	5	

Alternative Minimum Taxable Income – Line 4

If married filing separately and Form 6251, line 4, is more than \$718,800:		
1	Alternative minimum taxable income, Form 6251	1
2	Threshold amount	2
3	Subtract line 2 from line 1	3
4	Multiply line 3 by 25% (.25)	4
5	Smaller of line 4 or \$54,700	5
6	Add line 1 and line 5. Enter on Form 6251, line 4	6

Exemption – Line 5

1	Enter \$70,300 if single or head of household, \$109,400 if married filing jointly or qualifying widow(er), \$54,700 if married filing separately	1	70,300.
2	Enter your alternative minimum taxable income from Form 6251, line 4	2	1,666.
3	Enter \$500,000 if single or head of household, \$1,000,000 if married filing jointly or qualifying widow(er), \$500,000 if married filing separately	3	500,000.
4	Subtract line 3 from line 2. If zero or less, enter -0-	4	0.
5	Multiply line 4 by 25% (.25)	5	0.
6	Subtract line 5 from line 1. If zero or less, enter -0-	6	70,300.
	If any of the three conditions under Certain Children Under Age 24 apply, go to line 7. Otherwise, enter this amount on Form 6251, line 29.		
7	Minimum exemption amount for certain children under age 24	7	
8 a	Enter the child's earned income , if any	8 a	
b	Enter any adjustments.	b	
9	Add lines 7, 8a and 8b. If zero or less, enter -0-	9	
10	Enter the smaller of line 6 or line 9 here and on Form 6251, line 5.	10	

► Keep for your records

Name(s) Shown on Return Naveen Byrappa	Social Security Number 115-08-5983
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1 Enter amount from Form 6251, line 6	1	_____
2 a Enter amount from Form(s) 2555, lines 45 and 50	2a	_____
b Enter the total amount of any itemized deductions or exclusions you could not claim because they are related to excluded income	2b	_____
c Subtract line 2b from line 2a. If zero or less, enter 0	2c	_____
3 Add line 1 and line 2c. Enter the result here and on Form 6251 line 36	3	_____
4 Tax on amount on line 3.		
<ul style="list-style-type: none"> • If you reported capital gain distributions directly on Schedule 1 (Form 1040), line 13; or you reported qualified dividends on Form 1040, line 3a; or you had a gain on both line 15 and 16 of Schedule D (Form 1040), enter the amount from line 3 of this worksheet on Form 6251, line 12. Complete the rest of Part III of Form 6251. However, before completing Part III, see Form 2555 to see if you must complete Part III with certain modifications. Then enter the amount from Form 6251, line 40 here. • All Others: If line 3 is \$191,100 or less (\$95,550 or less if married filing separately), multiply line 3 by 26% (.26). Otherwise, multiply line 3 by 28% (.28) and subtract \$3,822 (\$1,911 if married filing separately) from the result. 	4	_____
5 Tax on amount on line 2c. If line 2c is \$191,100 or less (\$95,550 or less if married filing separately), multiply line 2c by 26% (.26). Otherwise, multiply line 2c by 28% (.28) and subtract \$3,822 (\$1,911 if married filing separately) from the result	5	_____
6 Subtract line 5 from line 4. Enter here and on Form 6251, line 7. If zero or less, enter 0	6	_____

Federal Carryover Worksheet

2018

▶ Keep for your records

Name(s) Shown on Return Naveen Byrappa	Social Security Number 115-08-5983
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2017 State and Local Income Tax Information

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

2017 State Extension Information

(a) State	(b) Paid With Extension

2017 Locality Extension Information

(a) Locality	(b) Paid With Extension

2017 State Estimates Information

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

2017 Locality Estimates Information

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

2017 State Taxes Due Information

(a) State	(e) Paid With Return

2017 Locality Taxes Due Information

(a) Locality	(e) Paid With Return

2017 State Refund Applied Information

(a) State	(g) Applied Amount

2017 Locality Refund Applied Information

(a) Locality	(g) Applied Amount

2017 State Tax Refund Information

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

2017 Locality Tax Refund Information

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

Other Tax and Income Information		2017	2018
1	Filing status		1 Single
2	Number of exemptions for blind or over 65 (0 - 4)		
3	Itemized deductions		0.
4	Check box if required to itemize deductions	<input type="checkbox"/>	<input type="checkbox"/>
5	Adjusted gross income		1,666.
6	Tax liability for Form 2210 or Form 2210-F		0.
7	Alternative minimum tax		
8	Federal overpayment applied to next year estimated tax		

QuickZoom to the IRA Information Worksheet for IRA information ►

Excess Contributions		2017	2018
9 a	Taxpayer's excess Archer MSA contributions as of 12/31		
b	Spouse's excess Archer MSA contributions as of 12/31		
10 a	Taxpayer's excess Coverdell ESA contributions as of 12/31		
b	Spouse's excess Coverdell ESA contributions as of 12/31		
11 a	Taxpayer's excess HSA contributions as of 12/31		
b	Spouse's excess HSA contributions as of 12/31		

Loss and Expense Carryovers		2017	2018
Note: Enter all entries as a positive amount			
12 a	Short-term capital loss		
b	AMT Short-term capital loss		
13 a	Long-term capital loss		
b	AMT Long-term capital loss		
14 a	Net operating loss available to carry forward		
b	AMT Net operating loss available to carry forward		
15 a	Investment interest expense disallowed		
b	AMT Investment interest expense disallowed		
16	Nonrecaptured net Section 1231 losses from:	a	2018
		b	2017
		c	2016
		d	2015
		e	2014
		f	2013
17	AMT Nonrecap'd net Sec 1231 losses from:	a	2018
		b	2017
		c	2016
		d	2015
		e	2014
		f	2013

Name(s) Shown on Return Naveen Byrappa	Social Security Number 115-08-5983
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Description	Amount
Income	
Wages	1,666.
Interest income before Series EE bond exclusion	
Dividend income	
Tax refund	
Alimony received	
Nonpassive business income or loss	
Royalty and nonpassive rental activities income or loss	
Nonpassive partnership income or loss	
Nonpassive S corporation income or loss	
Nonpassive farm rental income or loss	
Nonpassive farm income or loss	
Nonpassive estate and trust income or loss	
Real estate mortgage investment conduits	
Business gains and losses from nonpassive activities	
Capital gains and losses	
Taxable IRA distributions	
Taxable pension distributions	
Unemployment compensation	
Other income	
Total income	1,666.
Adjustments	
Educator expenses	
Certain business expenses of reservists, performing artists, and government officials	
Health savings account deduction	
Moving expenses	
Self-employed SEP, SIMPLE, and qualified plans	
Self-employed health insurance deduction	
Penalty on early withdrawals of savings	
Alimony paid	
Other adjustments	
Total adjustments	
Modified adjusted gross income	1,666.

Two-Year Comparison

2018

Name(s) Shown on Return Naveen Byrappa	Social Security Number
---	------------------------

Income	2017	2018	Difference	%
Wages, salaries, tips, etc		1,666.	1,666.	
Interest and dividend income				
State tax refund				
Business income (loss)				
Capital and other gains (losses)				
IRA distributions				
Pensions and annuities				
Rents and royalties				
Partnerships, S Corps, etc				
Farm income (loss)				
Social security benefits				
Income other than the above				
Total Income		1,666.	1,666.	
Adjustments to Income				
Adjusted Gross Income		1,666.	1,666.	
Itemized Deductions				
Medical and dental				
Income or sales tax				
Real estate taxes				
Personal property and other taxes				
Interest paid				
Gifts to charity				
Casualty and theft losses				
Miscellaneous				
Phaseout of itemized deductions		0.	0.	
Total Itemized Deductions		0.	0.	
Standard or Itemized Deduction		12,000.	12,000.	
Exemption Amount		0.	0.	
Qualified Business Income Deduction				
Taxable Income		0.	0.	
Income tax		0.	0.	
Additional income taxes				
Alternative minimum tax				
Total Income Taxes		0.	0.	
Nonbusiness credits		0.	0.	
Business credits				
Total Credits		0.	0.	
Self-employment tax				
Other taxes		0.	0.	
Total Tax After Credits		0.	0.	
Withholding		68.	68.	
Estimated and extension payments				
Earned income credit				
Additional child tax credit				
Other payments		1,000.	1,000.	
Total Payments		1,068.	1,068.	
Form 2210 penalty				
Applied to next year's estimated tax				
Refund		1,068.	1,068.	
Balance Due				

Current year effective tax rate -60.02 %

Tax Summary
▶ Keep for your records

2018

Name (s)
Naveen Byrappa

Total income	1,666.
Adjustments to income	
Adjusted gross income	1,666.
Itemized/standard deduction	12,000.
Qualified business income deduction	
Taxable income	0.
Tentative tax	0.
Additional taxes	
Alternative minimum tax	
Total credits	0.
Other taxes	0.
Total tax	0.
Total payments	1,068.
Estimated tax penalty	
Amount Overpaid	1,068.
Refund	1,068.
Amount Applied to Estimate	
Balance due	0.

Compare to U. S. Averages

▶ Keep for your records

2018

Name(s) Shown on Return <u>Naveen Byrappa</u>	Social Security No <u>115-08-5983</u>
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Your 2018 adjusted gross income (AGI) 1,666.
 National adjusted gross income range used below from 0. to 14,999.

Note: National average amounts have been adjusted for inflation. See Help for details.

Selected Income, Deductions, and Credits	Actual Per Return	National Average
Salaries and wages	1,666.	7,721.
Taxable interest		986.
Tax-exempt interest		4,993.
Dividends		2,295.
Business net income		7,890.
Business net loss		21,905.
Net capital gain		7,885.
Net capital loss		2,358.
Taxable IRA		5,873.
Taxable pensions and annuities		7,340.
Rent and royalty net income		6,718.
Rent and royalty net loss		16,849.
Partnership and S corporation net income		20,314.
Partnership and S corporation net loss		93,060.
Taxable social security benefits		2,669.
Medical and dental expenses deduction		9,536.
Taxes paid deduction	0.	4,068.
Interest paid deduction		7,080.
Charitable contributions deduction		1,540.
Total itemized deductions	0.	16,871.
Child care credit		195.
Education tax credits	0.	244.
Child tax credit		268.
Retirement savings contributions credit		154.
Earned income credit		1,937.
Other Information	Actual Per Return	National Average
Adjusted gross income	1,666.	2,441.
Taxable income	0.	2,750.
Income tax	0.	304.
Alternative minimum tax		9,519.
Total tax liability	0.	514.

ELECTRONIC POSTMARK - CERTIFICATION OF ELECTRONIC FILING

Taxpayer: Naveen Byrappa

Primary SSN: 115-08-5983

Federal Return Submitted: April 10, 2019 12:52 AM PDT

Federal Return Acceptance Date: 04/10/2019

The Intuit Electronic Postmark shows the date and time Intuit received your federal tax return. The Intuit Electronic Postmark documents the filing date of your income tax return, and the electronic postmark information should be kept on file with your tax return and other tax-related documentation.

There are two important aspects of the Intuit Electronic Postmark:

1. THE INTUIT ELECTRONIC POSTMARK.

The electronic postmark shows the date and time Intuit received the federal return, and is deemed the filing date if the date of the electronic postmark is on or before the date prescribed for filing of the federal individual income tax return.

TIMELY FILING:

For your federal return to be considered filed on time, your return must be postmarked on or before midnight April 15, 2019. Intuit's electronic postmark is issued in the Pacific Time (PT) zone. If you are not filing in the PT zone, you will need to add or subtract hours from the Intuit Electronic Postmark time to determine your local postmark time. For example, if you are filing in the Eastern Time (ET) zone and you electronically file your return at 9 AM on April 15, 2019, your Intuit electronic postmark will indicate April 15, 2019, 6 AM. If your federal tax return is rejected, the IRS still considers it filed on time if the electronic postmark is on or before April 15, 2019, and a corrected return is submitted and accepted before April 20, 2019. If your return is submitted after April 20, 2019, a new time stamp is issued to reflect that your return was submitted after the IRS deadline and, consequently, is no longer considered to have been filed on time.

If you request an automatic six-month extension, your return must be electronically postmarked by midnight October 15, 2019. If your federal tax return is rejected, the IRS will still consider it filed on time if the electronic postmark is on or before October 15, 2019, and the corrected return is submitted and accepted by October 20, 2019.

2. THE ACCEPTANCE DATE.

Once the IRS accepts the electronically filed return, the acceptance date will be provided by the Intuit Electronic Filing Center. This date is proof that the IRS accepted the electronically filed return.

We need your consent - Early Access

This is an IRS requirement

IRS regulations require the following statements:

"Federal law requires this consent form be provided to you. Unless authorized by law, we cannot use your tax return information for purposes other than the preparation and filing of your tax return without your consent.

You are not required to complete this form to engage our tax return preparation services. If we obtain your signature on this form by conditioning our tax return preparation services on your consent, your consent will not be valid. Your consent is valid for the amount of time that you specify. If you do not specify the duration of your consent, your consent is valid for one year from the date of signature."

If you believe your tax return information has been disclosed or used improperly in a manner unauthorized by law or without your permission, you may contact the Treasury Inspector General for Tax Administration (TIGTA) by telephone at 1-800-366-4484, or by email at complaints@tigta.treas.gov.

To agree, enter your name and date in the boxes below and select the "I Agree" button on the bottom of the page.

<hr/> <hr/> <hr/> <hr/>

First Name

Last Name

Please type the date below:

Date

F7216U01 SBIA5001

Read and accept this Disclosure Consent

This is an IRS requirement

IRS regulations require the following statements:

"Federal law requires this consent form be provided to you. Unless authorized by law, we cannot disclose your tax return information to third parties for purposes other than the preparation and filing of your tax return without your consent. If you consent to the disclosure of your tax return information, Federal law may not protect your tax return information from further use or distribution.

You are not required to complete this form to engage our tax return preparation services. If we obtain your signature on this form by conditioning our tax return preparation services on your consent, your consent will not be valid. If you agree to the disclosure of your tax return information, your consent is valid for the amount of time that you specify. If you do not specify the duration of your consent, your consent is valid for one year from the date of signature."

If you believe your tax return information has been disclosed or used improperly in a manner unauthorized by law or without your permission, you may contact the Treasury Inspector General for Tax Administration (TIGTA) by telephone at 1-800-366-4484, or by email at complaints@tigta.treas.gov.

To agree, enter your name and date in the boxes below and select the "I Agree" button on the bottom of the page.

Sign this agreement by entering your name:

Please type the date below:

Date

Read and accept this Disclosure Consent

This is an IRS requirement

To, enable the Tax Identity restoration protection service that you purchased as part of the MAX bundle, we need your consent to send some of your personal information to our partner, ID Notify.

Entering your name and date below allows us to disclose the data below to ID Notify's parent company, CSIdentity Corporation. With your consent, we will send the following:
First Name, Middle Initial, Last Name, Date of Birth, Phone Number, Street Address, City, State, Zip, Social Security Number, Email Address, Username, and a randomly generated Subscriber Number.

IRS regulations require the following statements:

"Federal law requires this consent form be provided to you. Unless authorized by law, we cannot disclose your tax return information to third parties for purposes other than the preparation and filing of your tax return without your consent. If you consent to the disclosure of your tax return information, Federal law may not protect your tax return information from further use or distribution.

You are not required to complete this form to engage our tax return preparation services. If we obtain your signature on this form by conditioning our tax return preparation services on your consent, your consent will not be valid. If you agree to the disclosure of your tax return information, your consent is valid for the amount of time that you specify. If you do not specify the duration of your consent, your consent is valid for one year from the date of signature."

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To agree, enter your name and date in the boxes below and select the "I Agree" button on the bottom of the page.

I authorize Intuit to send my information listed above to CSIdentity Corporation.

Sign this agreement by entering your name:

Please type the date below:

Date



IMPORTANT DISCLOSURES

If you are owed a federal tax refund, you have a right to choose how you will receive the refund. There are several options available to you. Please read about these options below.

You can file your federal tax return electronically or by paper and obtain your federal tax refund directly from the Internal Revenue Service ("IRS") for free. If you file your tax return electronically, you can receive a refund check directly from the IRS through the U.S. Postal Service in 21 to 28 days from the time you file your tax return or the IRS can deposit your refund directly into your bank account in less than 21 days from the time you file your tax return unless there are delays by the IRS. If you file a paper return through the U.S. Postal Service, you can receive a refund check directly from the IRS through the U.S. Postal Service in 6 to 8 weeks from the time the IRS receives your return or the IRS can deposit your refund directly into your bank account in 6 to 8 weeks from the time the IRS receives your return. However, if your return contains Earned Income Tax Credit or Additional Child Tax Credit, the IRS will issue your refund no earlier than February 15, 2019.

You can file your tax return electronically, select the Refund Processing Service ("RPS"), and have your federal income tax refund processed through a processor using banking services of a financial institution. The RPS allows your refund to be deposited into a bank account intended for one-time use at Green Dot Bank ("Bank") and deducts your TurboTax fees and other fees you authorize from your refund. The balance is delivered to you via the disbursement method you select. If you file your tax return electronically and select the RPS, the IRS will deposit your refund with Bank. Upon Bank's receipt of your refund, Santa Barbara Tax Products Group, LLC, a processor, will deduct and pay from your refund any fees charged by TurboTax for the preparation and filing of your tax return and any other amounts authorized by you and disburse the balance of your refund proceeds to you. Unless there are delays by the IRS, refunds are received in less than 21 days from the time you file your tax return electronically. However, if your return contains Earned Income Tax Credit or Additional Child Tax Credit, the IRS will issue your refund no earlier than February 15, 2019.

The RPS is not necessary to obtain your refund. If you have an existing bank account, you do not need to use the RPS in order to receive a direct deposit from the IRS. You may consult the IRS website (irs.gov) for information about tax refund processing.

If you select the RPS, no prior debt you may owe to Bank will be deducted from your refund.

You can change your income tax withholdings which might result in you receiving additional funds throughout the year rather than waiting to receive these funds potentially in an income tax refund next year. Please consult your employer or tax advisor for additional details.

Information regarding low-cost deposit accounts may be available at www.mymoney.gov .

The chart below shows the options for filing your tax return (e-file or paper return), the RPS product, refund disbursement options, estimated timing for obtaining your tax refund proceeds, and costs associated with the various options.

WHAT TYPE OF FILING METHOD?	WHAT ARE YOUR DISBURSEMENT OPTIONS?	WHAT IS THE ESTIMATED TIME TO RECEIVE REFUND?	WHAT COSTS DO YOU INCUR IN ADDITION TO TAX PREPARATION FEES?
PAPER RETURN No Refund Processing Service	IRS direct deposit to your personal bank account.	Approximately 6 to 8 weeks ³	Free
	Check mailed by IRS to address on tax return.	Approximately 6 to 8 weeks ³	
ELECTRONIC FILING (E-FILE) No Refund Processing Service	IRS direct deposit to your personal bank account.	Usually within 21 days ³	Free
	Check mailed by IRS to address on tax return.	Approximately 21 to 28 days ³	
ELECTRONIC FILING (E-FILE) Refund Processing Service	(a) Direct deposit to your personal bank account, or (b) Load to your prepaid card ¹ .	Usually within 21 days ³	Free option with your purchase of TurboTax Premium Services or TurboTax MAX ²

¹You may incur additional charges from the issuer of the prepaid card if you select to have your tax refund loaded on a prepaid debit card.

²The cost of TurboTax Premium Services and TurboTax MAX ranges depending on the edition of TurboTax purchased. See Section 3 of the Refund Processing Agreement on the next page for the cost of the service you have chosen.

³However, if your return contains Earned Income Tax Credit or Additional Child Tax Credit, the IRS will issue your refund no earlier than February 15, 2019.

Questions? Call 1-877-908-7228

Check this box if you are preparing this return as a PRO preparer

Preparer / Electronic Return Originator (ERO) Information

Preparer Name _____ Print name in signature area?
Preparer Tax ID # (PTIN) _____
NY Tax Preparer Registration # _____ or NY Exclusion Code _____
For NM, OR Preparers Only: State ID# _____
Preparer E-mail _____ Print date on return?
Preparer Phone _____ CAF # _____
Electronic Filing Only: ERO Practitioner PIN _____

Electronic Filing and Printing of Tax Return Information

Electronic Filing:

- File **federal** return electronically
- File **state** returns electronically

Select state returns to file electronically:

State(s)

New! State e-file disclosure consent:

By using a computer system and software to prepare and transmit my client's return electronically, I consent to the disclosure of all information pertaining to my use of the system and software to create my client's return and to the electronic transmission of my client's return to the state Department of Revenue, as applicable by law.

Print and Mail Selections (use only if e-file ineligible):

- Federal return printed and mailed to IRS
- State return printed and mailed to state agency

Select state returns to file by mail:

State(s)

Practitioner PIN Program:

- Sign return electronically using Practitioner PIN
- Choose one:**
- Automatically generate PIN equal to last 5 digits of taxpayer(s) SSN (See help)
 - Taxpayer(s) entered own PIN(s)
 - Preparer entered PIN(s) on behalf of taxpayer(s)

Taxpayer's PIN (enter any 5 numbers). _____
Spouse's PIN filing a joint return (enter any 5 numbers) _____
Date PIN entered. _____

Identity Verification Information

Driver's License and/or State Id:

Taxpayer and Spouse (if applicable) driver's license and/or state identification must be completed on the federal information worksheet prior to e-filing the return.

Documents Used to Verify Primary Taxpayer Identity:

- Driver's license
 - State issued identification card
 - Passport
 - Account statement from financial institution
 - Utility billing statement
 - Credit card billing statement
-

Finish and File Info:

- To indicate a client return download in FnF

Smart Worksheets from your 2018 Federal Tax Return

SMART WORKSHEET FOR: Form 8863: Education Credits
Nonrefundable Credit -- Form 8863, Line 19

1	Enter amount from line 18, Form 8863	1	
2	Enter amount from line 9, Form 8863	2	1,500.
3	Add lines 1 and 2	3	1,500.
4	Enter the amount from Form 1040, line 11	4	0.
5	Enter the amount from Schedule 3 (Form 1040), lines 48 and 49 and the amount from Schedule R, line 22	5	
6	Subtract line 5 from line 4	6	0.
7	Enter the smaller of line 3 or line 6 here and on Form 8863, line 19.	7	0.

SMART WORKSHEET FOR: 1040 Wks: 1040 Worksheet

Tax Smart Worksheet	
A Tax	0.
Check if from:	
1 Tax table	<input checked="" type="checkbox"/>
2 Tax Computation Worksheet (see instructions)	<input type="checkbox"/>
3 Schedule D Tax Worksheet	<input type="checkbox"/>
4 Qualified Dividends and Capital Gain Tax Worksheet	<input type="checkbox"/>
5 Schedule J	<input type="checkbox"/>
6 Form 8615	<input type="checkbox"/>
7 Foreign Earned Income Tax Worksheet	<input type="checkbox"/>
B Additional tax from Form 8814	_____
C Additional tax from Form 4972	_____
D Tax from additional Form(s) 4972	_____
E Recapture tax from Form 8863	_____
F IRC Section 197(f)(9)(B)(ii) election for an additional tax	_____
G Health Coverage Tax Credit Recovery, Form 8885, Line 5, if negative	_____
H Tax. Add lines A through G. Enter the result here and include in tax below.	0.

SMART WORKSHEET FOR: Federal Information Worksheet

TurboTax for the Web Filing Status Smart Worksheet	
Check this box to override the filing status selected thru Interview . .	<input type="checkbox"/>
Marital Status	_____
Filing Status Selected	_____

SMART WORKSHEET FOR: Federal Information Worksheet

2017 Tax Cuts & Jobs Act
Apply 15-year recovery period to qualified improvement property
(asset types J2, J3, J4 and J5)
placed in service after December 31, 2017?
 Yes No
 Refer to Tax Help

IMPORTANT NOTE: The Coronavirus Aid, Relief, and Economic Security (CARES) Act signed into law on March 27, 2020 has retroactively made qualified improvement property 15-year property.
 Refer to Tax Help

SMART WORKSHEET FOR: Form W-2 : Wage & Tax Statement (Copy 1)

Substitute Form W-2 Smart Worksheet

A Treat as substitute W-2 and generate a form 4852

B Linked substitute W-2 Form 4852 ▶ _____

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

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

E **QuickZoom** to completed Form 4852 for reference ▶ _____

SMART WORKSHEET FOR: Tax and Interest Deduction Worksheet

Mortgage Interest Limited Smart Worksheet

If your mortgage interest deduction needs to be limited for one of the following reasons, use the Deductible Home Mortgage Interest Worksheet to determine the amount to be reported on lines **A**, **B**, and **C** below:

- The principal amount of your mortgage and home equity debt is over \$750,000 (\$375,000 if married filing separate), or
- You had home debt that was **not** used to buy, build or substantially improve your home that secures the loan

QuickZoom to Deductible Home Mortgage Interest Worksheet ►

Does your mortgage interest need to be limited: Yes . . . No . . .

A Home mortgage interest and points reported on Form 1098:

- 1 Sum of lines 5a through 5d below _____
- 2 Limited amount to report on Sch A, line 8a _____

B Home mortgage interest not reported on Form 1098:

- 1 Sum of lines 6a and 6b below _____
- 2 Limited amount to report on Sch A, line 8b _____

C Points not reported on Form 1098:

- 1 Sum of lines 7a through 7c below _____
- 2 Limited amount to report on Sch A, line 8c. _____

SMART WORKSHEET FOR: Earned Income Credit Worksheet

Nontaxable Combat Pay Election Smart Worksheet

QuickZoom to enter nontaxable combat pay on Form W-2 ▶

A Taxpayer:

1 Taxpayer, nontaxable combat pay _____

1a Taxpayer, prior year nontaxable combat pay from 2017 _____

2 Election for earned income credit (EIC):
Elect taxpayer's nontaxable combat pay as earned income for EIC? ▶ Yes No

3 Election for dependent care benefits (DCB):
Elect taxpayer's nontaxable combat pay as earned income for DCB? ▶ Yes No

4 Election for child and dependent care credit:
Elect taxpayer's nontaxable combat pay as earned income
for child and dependent care credit? ▶ Yes No

B Spouse:

1 Spouse, nontaxable combat pay _____

1a Spouse, prior year nontaxable combat pay from 2017 _____

2 Election for earned income credit (EIC):
Elect spouse's nontaxable combat pay as earned income for EIC? ▶ Yes No

3 Election for dependent care benefits (DCB):
Elect spouse's nontaxable combat pay as earned income for DCB? ▶ Yes No

4 Election for child and dependent care credit:
Elect spouse's nontaxable combat pay as earned income
for child and dependent care credit? ▶ Yes No

C You may compare the tax benefit of electing or not electing by checking a box on line A or
line B and reviewing the overpayment or amount due below:

Overpayment 1,068. Amount due _____

SMART WORKSHEET FOR: Earned Income Credit Worksheet

Eligible Disaster Victims Smart Worksheet

Election to use 2017 earned income for EIC and Additional Child Tax Credit

The "Yes" box must be marked on Line A and Line B for 2017 earned income to be used
for EIC and Additional Child Tax Credit calculations.

**A Elect to use 2017 earned income for EIC
and Additional Child Tax Credit.** ▶ Yes No

B Taxpayer is eligible to elect to use 2017 earned income
(see Publication 4492 for details) ▶ Yes No

C Earned income for EIC from your 2017 return _____

D Current year earned income for EIC _____

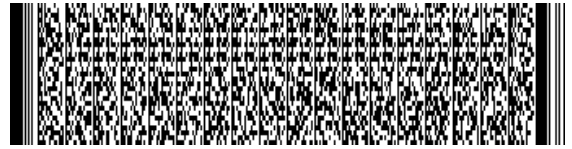
If Line D is equal to or greater than Line C the taxpayer is not eligible
to use 2016 earned income for EIC and Additional Child Tax Credit
calculations.

E You may compare the tax benefit of electing to use 2017 Earned Income
by checking the boxes on line A and B

Overpayment _____ Amount due _____

SMART WORKSHEET FOR: Earned Income Credit Worksheet

Investment Income Smart Worksheet	
A	Taxable and tax exempt interest _____
B	Dividend income _____
C	Capital gain net income _____
D	Royalty and rental of personal property net income _____
E	Passive activity net income :
1	Rental real estate net income or loss _____
2	Farm rental net income or loss _____
3	Partnerships and S corporations net income or loss _____
4	Estates and trusts net income or loss _____
5	Total of lines 1 through 4 _____
6	Total passive activity net income , line 5 if greater than zero _____
F	Interest and dividends from Forms 8814 _____
G	Adjustments _____
H	Total investment income , add lines A through G <u> 0 </u>
Is line H, total investment income over \$3,500?	
<input checked="" type="checkbox"/>	No. You may take the credit.
<input type="checkbox"/>	Yes. Stop. You cannot take the credit.



IDAHO INDIVIDUAL INCOME TAX RETURN

AMENDED RETURN? Check the box. See page 7 of instructions for the reasons to amend, and enter the number that applies. State Use Only BYRA

For calendar year 2018 or fiscal year beginning _____, ending _____

PLEASE PRINT OR TYPE	Your first name and initial NAVEEN	Last name BYRAPPA	Your Social Security number (required) 115-08-5983	<input type="checkbox"/> Deceased in 2018
	Spouse's first name and initial	Last name	Spouse's Social Security number (required)	<input type="checkbox"/> Deceased in 2018
	Current mailing address 225 PETERSON DR APT 4		Forms available at tax.idaho.gov	
	City, state, and ZIP Code MOSCOW ID 83843			

FILING STATUS. Check only one box. If married filing jointly or separately, enter spouse's name and Social Security number above.

1. Single 2. Married filing jointly 3. Married filing separately 4. Head of Household 5. Qualifying widow(er)

HOUSEHOLD. See instructions, page 7. If someone can claim you as a dependent, leave line 6a blank. Enter "1" on lines 6a, and 6b, if they apply. List your dependents below. If you have more than four, continue on Form 39R. Enter total number on line 6c.

	First Name	Last Name	Social Security Number	Birthdate (mm/dd/yyyy)
Yourself 6a. <u>1</u>				
Spouse 6b. _____				
Dependent(s) 6c. _____				
Total 6d. <u>1</u>				

INCOME. See instructions, page 7.

7. Enter your federal adjusted gross income from federal Form 1040, line 7. Include a complete copy of your federal return	7	1666	00
8. Additions from Form 39R, Part A, line 7. Include Form 39R	8		00
9. Total. Add lines 7 and 8	9	1666	00
10. Subtractions from Form 39R, Part B, line 23. Include Form 39R	10		00
11. Qualified business income deduction	11		00
12. TOTAL ADJUSTED INCOME. Subtract lines 10 and 11 from line 9.	12	1666	00

TAX COMPUTATION. See instructions, page 7.

DON'T STAPLE	Standard Deduction for Most People Single or Married Filing Separately: \$12,000 Head of Household: \$18,000 Married Filing Jointly or Qualifying Widow(er): \$24,000	13. CHECK	a. If age 65 or older <input type="checkbox"/> Yourself <input type="checkbox"/> Spouse b. If blind <input type="checkbox"/> Yourself <input type="checkbox"/> Spouse c. If your parent or someone else can claim you as a dependent, check here and enter zero on line 43. <input type="checkbox"/>		
		14. Itemized deductions. Include federal Schedule A. Federal limits apply	14		00
		15. All state and local income or general sales taxes included on federal Schedule A, line 5	15		00
		16. Subtract line 15 from line 14. If you don't use federal Schedule A, enter zero	16		00
		17. Standard deduction. See instructions, page 7, to determine amount if not standard	17	12000	00
		18. Subtract the LARGER of line 16 or 17 from line 12. If less than zero, enter zero	18	0	00
		19. Idaho taxable income. Enter amount from line 18	19	0	00
		20. Tax from tables or rate schedule. See instructions, page 39	20		00
				NRF	

Continue to page 2.

MAIL TO: Idaho State Tax Commission, PO Box 56, Boise, ID 83756-0056
INCLUDE A COMPLETE COPY OF YOUR FEDERAL RETURN.



21. Tax amount from line 20	21	0	00																													
CREDITS. Limits apply. See instructions, page 8.																																
22. Income tax paid to other states. Include Form 39R and a copy of other states' returns ...	22		00																													
23. Total credits from Form 39R, Part E, line 4. Include Form 39R	23		00																													
24. Total business income tax credits from Form 44, Part I, line 9. Include Form 44	24		00																													
25. Idaho Child Tax Credit. Computed amount from worksheet on page 8.....	25	0	00																													
26. TOTAL CREDITS. Add lines 22 through 25	26	0	00																													
27. Subtract line 26 from line 21. If line 26 is more than line 21, enter zero	27	0	00																													
OTHER TAXES. See instructions, page 9.																																
28. Fuels use tax due. Include Form 75	28		00																													
29. Sales/use tax due on untaxed purchases (online, mail order, and other)	29		00																													
30. Total tax from recapture of income tax credits from Form 44, Part II, line 6. Include Form 44	30		00																													
31. Tax from recapture of qualified investment exemption (QIE). Include Form 49ER	31		00																													
32. Permanent building fund tax. Check the box if you received Idaho public assistance payments for 2018 NRF. <input type="checkbox"/>	32	10	00																													
33. TOTAL TAX. Add lines 27 through 32	33	0	00																													
DONATIONS. See instructions, page 9. I want to donate to:																																
34. Idaho Nongame Wildlife Fund																																
35. Idaho Children's Trust Fund																																
36. Special Olympics Idaho																																
37. Idaho Guard and Reserve Family ...																																
38. Reserved																																
39. Veterans Support Fund																																
40. Idaho Foodbank Fund																																
41. Opportunity Scholarship Program ...																																
42. TOTAL TAX PLUS DONATIONS. Add lines 33 through 41	42	0	00																													
PAYMENTS and OTHER CREDITS.																																
43. Grocery credit. Computed amount from worksheet on page 10		100																														
To donate your grocery credit to the Cooperative Welfare Fund, check the box and enter zero on line 43 <input type="checkbox"/>																																
To receive your grocery credit , enter the computed amount on line 43																																
43	100		00																													
44. Maintaining a home for family member age 65 or older or developmentally disabled. Include Form 39R	44		00																													
45. Special fuels tax refund _____ Gasoline tax refund _____ Include Form 75	45		00																													
46. Idaho income tax withheld. Include Form(s) W-2 and any 1099(s) that show Idaho withholding	46		00																													
47. 2018 Form 51 payment(s) and amount applied from 2017 return	47		00																													
48. Pass-through income tax. Withheld _____ Paid by entity _____ Include Form(s) ID K-1	48		00																													
49. Tax Reimbursement Incentive credit _____ Claim of Right credit _____ See instructions	49		00																													
50. TOTAL PAYMENTS AND OTHER CREDITS. Add lines 43 through 49	50	100	00																													
TAX DUE or REFUND. See instructions, page 11. If line 42 is more than line 50, GO TO LINE 51. If line 42 is less than line 50, GO TO LINE 54.																																
51. TAX DUE. Subtract line 50 from line 42			00																													
52. Penalty _____ Interest from the due date _____ Enter total			00																													
Check box if penalty is caused by an unqualified Idaho medical savings account withdrawal <input type="checkbox"/>																																
53. TOTAL DUE. Add lines 51 and 52. Pay online or make check payable to the Idaho State Tax Commission	53		00																													
54. OVERPAID. Line 50 minus lines 42 and 52. This is the amount you overpaid	54	100	00																													
55. REFUND. Amount of line 54 to be refunded to you		100	00																													
56. ESTIMATED TAX. Amount of line 54 to be applied to your 2019 estimated tax	56		00																													
57. DIRECT DEPOSIT. See instructions, page 11. <input type="checkbox"/> Check if final deposit destination is outside the U.S.																																
• Routing No. <table border="1" style="display:inline-table; border-collapse: collapse;"> <tr><td>1</td><td>2</td><td>4</td><td>1</td><td>0</td><td>3</td><td>7</td><td>9</td><td>9</td></tr> </table>		1	2	4	1	0	3	7	9	9	• Account No. <table border="1" style="display:inline-table; border-collapse: collapse;"> <tr><td>8</td><td>8</td><td>7</td><td>3</td><td>6</td><td>3</td><td>2</td><td>4</td><td>4</td><td>5</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr> </table>		8	8	7	3	6	3	2	4	4	5										
1	2	4	1	0	3	7	9	9																								
8	8	7	3	6	3	2	4	4	5																							
		Type of <input checked="" type="checkbox"/> Checking																														
		Account: <input type="checkbox"/> Savings																														
AMENDED RETURN ONLY. Complete this section to determine your tax due or refund. See instructions.																																
58. Total due (line 53) or overpaid (line 54) on this return	58		00																													
59. Refund from original return plus additional refunds	59		00																													
60. Tax paid with original return plus additional tax paid	60		00																													
61. Amended tax due or refund. Add lines 58 and 59 then subtract line 60	61		00																													

Within 180 days of receiving this return, the Idaho State Tax Commission may discuss this return with the paid preparer identified below. Under penalties of perjury, I declare that to the best of my knowledge and belief this return is true, correct, and complete. See instructions.

REV 11/01/18 INTUIT.CG.CFP.SP

SIGN HERE • Your signature	Spouse's signature (if a joint return, BOTH MUST SIGN)
Date	Preparer's EIN, SSN, or PTIN
Taxpayer's phone number (208) 596-1894	•
Paid preparer's signature • SELF PREPARED	Preparer's address and phone number



Name NAVEEN BYRAPPA	Social Security Number 115-08-5983
------------------------	---------------------------------------

Part 1

Yourself:

1 Number of qualified months	1	<u>12</u>
2 If 65 or older, multiply line 1 by \$10. If under 65, multiply line 1 by \$8.33	2	<u>100.</u>

Spouse (if joint return):

3 Number of qualified months	3	<u> </u>
4 If 65 or older, multiply line 3 by \$10 If under 65, multiply line 3 by \$8.33	4	<u> </u>

Resident dependents claimed on Form 40, line 6c:

5 For each dependent, compute:		
	Dependent Name	# Mos
a Number of months in Idaho	<u> </u>	<u> </u> x \$8.33 .
b Number of months in Idaho	<u> </u>	<u> </u> x \$8.33 .
c Number of months in Idaho	<u> </u>	<u> </u> x \$8.33 .
d Number of months in Idaho	<u> </u>	<u> </u> x \$8.33 .

Total credit allowed:

6 Add amounts on lines 2, 4 and 5. Enter total on Form 40, line 43	6	<u>100.</u>
7 * * Lines 7 and 8 are not used for Form 40 * *	7	<u> </u>
8	8	<u> </u>

Part 2 – Idaho Residents on Active Military Duty (Only if filing Form 43)

1 \$100 times the number of Idaho residents claimed on line 6d, Form 43	1	<u> </u>
2 Additional grocery credit if you or your spouse are 65 or older: \$20 times number of checked boxes on line 32a, Form 43.	2	<u> </u>
3 Total of lines 1 and 2. Enter on Form 43, line 62	3	<u> </u>

► Keep for your own records

Part I – Personal Information

Taxpayer:

First Name Naveen
 Middle Initial Suffix
 Last Name Byrappa
 Social Security No . 115-08-5983
 Occupation . . Student

Date of Birth 12/03/1994 Age . . 24
 Date of Death
 Daytime Phone (208)596-1894 *
 Extension
 Home Phone *
 Street Address 225 Peterson Dr Apartment Number 4
 City Moscow State . ID ZIP Code . 83843

Spouse:

First Name
 Middle Initial Suffix
 Last Name
 Social Security No . .
 Occupation . .

Date of Birth Age . .
 Date of Death
 Daytime Phone *
 Extension
 *Check to print phone number on tax return

Part II – Main Form

Resident (Form 40 filed) **QuickZoom to Form 40** ►
 Other (Form 43 filed). **QuickZoom to Form 43** ►

Form 43 filers - enter months of residency and check appropriate box (boxes) below:

Taxpayer Spouse

<input type="checkbox"/>	<input type="checkbox"/>	Number of full months in Idaho?
<input type="checkbox"/>	<input type="checkbox"/>	R = Idaho Resident filing on Form 43
<input type="checkbox"/>	<input type="checkbox"/>	A = Idaho Resident on Active Military Duty (Form 43 filed)
<input type="checkbox"/>	<input type="checkbox"/>	N = Nonresident (Form 43 filed)
<input type="checkbox"/>	<input type="checkbox"/>	P = Part-Year Resident (Form 43 filed)
<input type="checkbox"/>	<input type="checkbox"/>	M = Military Nonresident (Form 43 filed)

Part III - Filing Status

Single
 Married filing joint (even if only one had income)
 Married filing separately
 Unmarried Head of Household
 Qualifying widow(er)

Part IV - Dependent Information

Taxpayer or Spouse Dependent Filer Information:

Taxpayer Spouse

Is a dependent of someone, such as parent
 If dependent filer, enter earned income (If Married Filing Joint see note below)
 If married filing joint and one or both spouses are a dependent of another enter earned income for both.

Dependents who were not Idaho Residents: used for Grocery Credit Worksheet, Part 2- Form 43 only

Number of your dependent children from federal form
 Number of other dependents from federal form
 Number of dependents who were not Idaho Residents . . .

Part V - Standard Deduction/Itemized Deductions

Itemized Deductions:

Use itemized deductions even if your itemized deductions are less than your standard deduction
 Married filing separately and your spouse itemized deductions, or you are a dual status nonresident alien part of the year and a resident alien the rest of the year
 Use standard deduction even if less than itemized deductions

Part VI - Other Information

Filing Only for Grocery Credit:

Filing Only to receive Grocery Credit

Blindness:

Taxpayer **Spouse** Blind

Next Year's Forms:

Need Idaho state tax forms sent next year?

Donations:

- Nongame Wildlife Conservation Fund _____
- Idaho Children's Trust Fund _____
- Special Olympics Idaho _____
- Idaho Guard and Reserve Family Support Fund _____
- Reserved _____
- Veterans Support Fund _____
- Idaho Foodbank Fund _____
- Opportunity Scholarship Program _____

Part VII - Direct Deposit Information

Yes **No**

Use **direct deposit** for any **state tax refund**

Bank Information:

If you selected direct deposit, fill out the information below:

Yes **No**

Check if final deposit destination is outside the U.S.

Name of Financial Institution . . . wells fargo

Account type Checking Savings

Routing number 124103799

Account number 8873632445

Part VIII - Extension Status

Yes No

Tax return due date extended?

Extended due date . . . _____

QuickZoom to Form 51, Estimated Payment of Income Tax (for extension payment) ▶ _____

Part IX – Amended Return

Filing an Idaho amended return

Enter the tax year you are amending _____

Previous Idaho payment made _____

Previous Idaho refund received _____

Enter the number of the applicable reason for amending ____

QuickZoom to Form 40: Individual Income Tax Return ▶ _____

QuickZoom to Form 43: Part-Year and Nonresident Income Tax Return ▶ _____

Itemized/Standard Deduction Worksheets

2018

► Keep for your records — **Do Not File**

Name NAVEEN BYRAPPA	Social Security Number 115-08-5983
------------------------	---------------------------------------

Part 1 – Standard Deduction Worksheet for Dependents

1 Enter your earned income from line 1 of the federal Standard Deduction Worksheet for Dependents	1	
2 Minimum standard deduction	2	
3 Compare the amounts on lines 1 and 2. Enter the larger of the two amounts here	3	
4 Enter on line 4 the amount shown below for your filing status. <ul style="list-style-type: none"> ● Single or Married filing a separate return, enter \$12,000 ● Married filing jointly or Qualifying widow(er) with dependent child, enter \$24,000 ● Head of household, enter \$18,000 	4	
5 Standard deduction.		
a Compare the amounts on lines 3 and 4. Enter the smaller of the two amounts here. If under 65 and not blind, stop here and enter this amount on Form 40, line 17 or Form 43, line 36	5 a	
b If 65 or older or blind, multiply \$1,600 (\$1,300 if married filing a joint or separate return or qualifying widow(er) with dependent child) by the number of boxes checked on lines 13a and b, Form 40, or lines 33a and b, Form 43.	b	
c Add lines 5a and 5b. Enter the total here and on Form 40, line 17 or Form 43, line 36	c	

Tax Payments Worksheet

2018

► Keep for your records

Name NAVEEN BYRAPPA	Social Security Number 115-08-5983
------------------------	---------------------------------------

Tax Payments for the Current Year

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

Income Taxes Withheld for the Current Year

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

Form 39R
Line 18 & 19
 or
Form 39NR
Line 18 & 19

Health Insurance and Long-Term Care
Insurance Deduction Limitations Worksheet

2018

► Keep for your records

Name as Shown on Return NAVEEN BYRAPPA	Social Security No. 115-08-5983
---	------------------------------------

Use this worksheet to calculate your Health Insurance and Long-Term Care Insurance deduction . If you did not itemize your deductions for Idaho, leave lines 1-6 blank and skip lines 8, 12 & 13.

1. Amount claimed for health insurance costs on federal Form 1040 ,Schedule A	1.	_____
2. Amount claimed for longterm care insurance on federal Form 1040, Sched A . . .	2.	_____
3. Additional medical expenses claimed on federal Form 1040 ,Schedule A	3.	_____
4. Total medical expenses. Add lines 1, 2 and 3.	4.	_____
5. Enter 7.5% of federal adjusted gross income	5.	_____
6. Medical expense deduction allowed on federal Form 1040, Schedule A. (Line 4 less Line 5) If less than zero, enter zero.	6.	_____
HEALTH INSURANCE		
7. Enter the total amount paid for health insurance	7.	_____
8. Portion of health insurance deduction allowed on federal Form 1040, Schedule A. Enter the lesser of line 1 or line 6	8.	_____
9. Enter total health insurance costs deducted elsewhere on the federal return. . . .	9.	_____
10. Idaho health insurance deduction allowed. Line 7 less lines 8 and 9. Enter this amount on Form 39R, line 18 or Form 39NR, Line 18, Column A.	10.	_____
FOR FORM 43 FILERS ONLY COMPLETE LINES A THROUGH E		
A. Total Idaho income from Form 43, line 20	A.	_____
B. Total income from line 22 federal Form 1040 line 6.	B.	_____
C. Divide line A by line B. (Cannot exceed 100%)	C.	_____
D. Enter the amount from Form 39NR, line 18, Column A	D.	_____
E. Allowable Idaho deduction. Multiply line D by line C. Enter on Form 39NR, line 18, Column B	E.	_____
LONG-TERM CARE INSURANCE		
11. Enter total paid for long-term care insurance	11.	_____
12. Medical expense deduction not allocated to health insurance costs. Line 6 less line 1. If less than zero enter zero.	12.	_____
13. Portion of long-term care insurance deduction allowed on federal Form 1040,. . . Schedule A. Enter the lesser of line 2 or line 12.	13.	_____
14. Enter total long-term care insurance costs deducted elsewhere on the federal return	14.	_____
15. Long-term care insurance allowed. (Line 11 less lines 13 and 14) Enter this amount on Form 39R, line 19 or Form 39NR, Line 19 Column A	15.	_____
FOR FORM 43 FILERS ONLY COMPLETE LINES F THROUGH J		
F. Total Idaho income from Form 43, line 20	F.	_____
G. Total income from federal Form 1040 line 6	G.	_____
H. Divide line F by line G. (Cannot exceed 100%)	H.	_____
I. Enter the amount from Form 39NR, line 18, Column A	I.	_____
J. Allowable Idaho deduction. Multiply line I by line H. Enter on Form 39NR, line 19, Column B	J.	_____

Tax Summary
 ► Keep for your records

2018

Name(s)
 Naveen Byrappa

Federal adjusted gross income	1,666.
Additions to income	
Subtractions from income	
Itemized/standard deduction	12,000.
Reserved	
Taxable income	0.
Tax	0.
Credits	0.
Other taxes	0.
Donations	
Total tax plus Donations	0.
Grocery Credit	100.
Credit for maintaining a home for family member	
Special Fuels and Gasoline Tax Refund	
Withholding	
Overpayment Applied From Last Year	
Total payments and Other Credits	100.
Tax due	
Total penalty and interest due	
Total due	
Overpayment	100.
Applied to estimated tax	
Refund	100.

Filing status: Single Married filing jointly Married filing separately Head of household Qualifying widow(er)

Your first name and initial: **Naveen** Last name: **Byrappa** Your social security number: **115-08-5983**

Your standard deduction: Someone can claim you as a dependent You were born before January 2, 1954 You are blind

If joint return, spouse's first name and initial: _____ Last name: _____ Spouse's social security number: _____

Spouse standard deduction: Someone can claim your spouse as a dependent Spouse was born before January 2, 1954 Full-year health care coverage or exempt (see inst.)

Spouse is blind Spouse itemizes on a separate return or you were dual-status alien

Home address (number and street). If you have a P.O. box, see instructions: **225 Peterson Dr** Apt. no.: **4** Presidential Election Campaign (see inst.) You Spouse

City, town or post office, state, and ZIP code. If you have a foreign address, attach Schedule 6: **Moscow ID 83843** If more than four dependents, see inst. and ✓ here

Dependents (see instructions):		(2) Social security number	(3) Relationship to you	(4) ✓ if qualifies for (see inst.):	
(1) First name	Last name			Child tax credit	Credit for other dependents
				<input type="checkbox"/>	<input type="checkbox"/>
				<input type="checkbox"/>	<input type="checkbox"/>
				<input type="checkbox"/>	<input type="checkbox"/>
				<input type="checkbox"/>	<input type="checkbox"/>

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.

Joint return? See instructions. Keep a copy for your records.

Your signature: _____ Date: _____ Your occupation: **Student**

Spouse's signature. If a joint return, both must sign. _____ Date: _____ Spouse's occupation: _____

If the IRS sent you an Identity Protection PIN, enter it here (see inst.):

If the IRS sent you an Identity Protection PIN, enter it here (see inst.):

Paid Preparer Use Only

Preparer's name: _____ Preparer's signature: _____ PTIN: _____ Firm's EIN: _____ Check if: 3rd Party Designee Self-employed

Firm's name: **Self-Prepared** Phone no.: _____

Firm's address: _____

For Disclosure, Privacy Act, and Paperwork Reduction Act Notice, see separate instructions. Form **1040** (2018)

1	Wages, salaries, tips, etc. Attach Form(s) W-2	1	1,666.
2a	Tax-exempt interest	2b	
3a	Qualified dividends	3b	
4a	IRAs, pensions, and annuities	4b	
5a	Social security benefits	5b	
6	Total income. Add lines 1 through 5. Add any amount from Schedule 1, line 22	6	1,666.
7	Adjusted gross income. If you have no adjustments to income, enter the amount from line 6; otherwise, subtract Schedule 1, line 36, from line 6	7	1,666.
8	Standard deduction or itemized deductions (from Schedule A)	8	12,000.
9	Qualified business income deduction (see instructions)	9	
10	Taxable income. Subtract lines 8 and 9 from line 7. If zero or less, enter -0-	10	0.
11	a Tax (see inst.) <u>0.</u> (check if any from: 1 <input type="checkbox"/> Form(s) 8814 2 <input type="checkbox"/> Form 4972 3 <input type="checkbox"/>)	11	0.
	b Add any amount from Schedule 2 and check here <input type="checkbox"/>	12	0.
12	a Child tax credit/credit for other dependents b Add any amount from Schedule 3 and check here <input type="checkbox"/>	13	0.
13	Subtract line 12 from line 11. If zero or less, enter -0-	14	0.
14	Other taxes. Attach Schedule 4	15	0.
15	Total tax. Add lines 13 and 14	16	68.
16	Federal income tax withheld from Forms W-2 and 1099	17	1,000.
17	Refundable credits: a EIC (see inst.) b Sch. 8812 c Form 8863 <u>1,000.</u>	18	1,068.
	Add any amount from Schedule 5	19	1,068.
18	Add lines 16 and 17. These are your total payments	20a	1,068.
19	If line 18 is more than line 15, subtract line 15 from line 18. This is the amount you overpaid	21	
20a	Amount of line 19 you want refunded to you . If Form 8888 is attached, check here <input type="checkbox"/>	22	
▶ b	Routing number <u>1 2 4 1 0 3 7 9 9</u> c Type: <input checked="" type="checkbox"/> Checking <input type="checkbox"/> Savings	23	
▶ d	Account number <u>8 8 7 3 6 3 2 4 4 5</u>		
21	Amount of line 19 you want applied to your 2019 estimated tax		
Amount You Owe	22 Amount you owe. Subtract line 18 from line 15. For details on how to pay, see instructions		
23	Estimated tax penalty (see instructions)		

Attach Form(s) W-2. Also attach Form(s) W-2G and 1099-R if tax was withheld.

Standard Deduction for—

- Single or married filing separately, \$12,000
- Married filing jointly or Qualifying widow(er), \$24,000
- Head of household, \$18,000
- If you checked any box under Standard deduction, see instructions.

Direct deposit? See instructions.

Department of the Treasury
Internal Revenue Service (99)

▶ Attach to Form 1040.

2018
Attachment
Sequence No. **50**

▶ Go to www.irs.gov/Form8863 for instructions and the latest information.

Name(s) shown on return

Your social security number

Naveen Byrappa

115-08-5983



Complete a separate Part III on page 2 for each student for whom you're claiming either credit before you complete Parts I and II.

Part I Refundable American Opportunity Credit

1	After completing Part III for each student, enter the total of all amounts from all Parts III, line 30	1	2,500.
2	Enter: \$180,000 if married filing jointly; \$90,000 if single, head of household, or qualifying widow(er)	2	90,000.
3	Enter the amount from Form 1040, line 7. If you're filing Form 2555, 2555-EZ, or 4563, or you're excluding income from Puerto Rico, see Pub. 970 for the amount to enter	3	1,666.
4	Subtract line 3 from line 2. If zero or less, stop ; you can't take any education credit	4	88,334.
5	Enter: \$20,000 if married filing jointly; \$10,000 if single, head of household, or qualifying widow(er)	5	10,000.
6	If line 4 is: • Equal to or more than line 5, enter 1.000 on line 6 • Less than line 5, divide line 4 by line 5. Enter the result as a decimal (rounded to at least three places)	6	1.000
7	Multiply line 1 by line 6. Caution: If you were under age 24 at the end of the year and meet the conditions described in the instructions, you can't take the refundable American opportunity credit; skip line 8, enter the amount from line 7 on line 9, and check this box <input type="checkbox"/>	7	2,500.
8	Refundable American opportunity credit. Multiply line 7 by 40% (0.40). Enter the amount here and on Form 1040, line 17c. Then go to line 9 below	8	1,000.

Part II Nonrefundable Education Credits

9	Subtract line 8 from line 7. Enter here and on line 2 of the Credit Limit Worksheet (see instructions)	9	1,500.
10	After completing Part III for each student, enter the total of all amounts from all Parts III, line 31. If zero, skip lines 11 through 17, enter -0- on line 18, and go to line 19	10	
11	Enter the smaller of line 10 or \$10,000	11	
12	Multiply line 11 by 20% (0.20)	12	
13	Enter: \$134,000 if married filing jointly; \$67,000 if single, head of household, or qualifying widow(er)	13	
14	Enter the amount from Form 1040, line 7. If you're filing Form 2555, 2555-EZ, or 4563, or you're excluding income from Puerto Rico, see Pub. 970 for the amount to enter	14	
15	Subtract line 14 from line 13. If zero or less, skip lines 16 and 17, enter -0- on line 18, and go to line 19	15	
16	Enter: \$20,000 if married filing jointly; \$10,000 if single, head of household, or qualifying widow(er)	16	
17	If line 15 is: • Equal to or more than line 16, enter 1.000 on line 17 and go to line 18 • Less than line 16, divide line 15 by line 16. Enter the result as a decimal (rounded to at least three places)	17	
18	Multiply line 12 by line 17. Enter here and on line 1 of the Credit Limit Worksheet (see instructions) ▶	18	
19	Nonrefundable education credits. Enter the amount from line 7 of the Credit Limit Worksheet (see instructions) here and on Schedule 3 (Form 1040), line 50	19	0.

Name(s) shown on return Naveen Byrappa	Your social security number 115-08-5983
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Complete Part III for each student for whom you're claiming either the American opportunity credit or lifetime learning credit. Use additional copies of page 2 as needed for each student.

Part III Student and Educational Institution Information. See instructions.

20 Student name (as shown on page 1 of your tax return) Naveen Byrappa	21 Student social security number (as shown on page 1 of your tax return) 115-08-5983
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22 Educational institution information (see instructions)

a. Name of first educational institution University of Idaho (1) Address. Number and street (or P.O. box). City, town or post office, state, and ZIP code. If a foreign address, see instructions. 875 perimeter drive, ms 1250 moscow ID 83844 (2) Did the student receive Form 1098-T from this institution for 2018? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No (3) Did the student receive Form 1098-T from this institution for 2017 with box 2 filled in and box 7 checked? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No (4) Enter the institution's employer identification number (EIN) if you're claiming the American opportunity credit or if you checked "Yes" in (2) or (3) . You can get the EIN from Form 1098-T or from the institution. 52-2282038	b. Name of second educational institution (if any) (1) Address. Number and street (or P.O. box). City, town or post office, state, and ZIP code. If a foreign address, see instructions. (2) Did the student receive Form 1098-T from this institution for 2018? <input type="checkbox"/> Yes <input type="checkbox"/> No (3) Did the student receive Form 1098-T from this institution for 2017 with box 2 filled in and box 7 checked? <input type="checkbox"/> Yes <input type="checkbox"/> No (4) Enter the institution's employer identification number (EIN) if you're claiming the American opportunity credit or if you checked "Yes" in (2) or (3) . You can get the EIN from Form 1098-T or from the institution.
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23 Has the Hope Scholarship Credit or American opportunity credit been claimed for this student for any 4 tax years before 2018? Yes — **Stop!** Go to line 31 for this student. No — Go to line 24.

24 Was the student enrolled at least half-time for at least one academic period that began or is treated as having begun in 2018 at an eligible educational institution in a program leading towards a postsecondary degree, certificate, or other recognized postsecondary educational credential? See instructions. Yes — Go to line 25. No — **Stop!** Go to line 31 for this student.

25 Did the student complete the first 4 years of postsecondary education before 2018? See instructions. Yes — **Stop!** Go to line 31 for this student. No — Go to line 26.

26 Was the student convicted, before the end of 2018, of a felony for possession or distribution of a controlled substance? Yes — **Stop!** Go to line 31 for this student. No — Complete lines 27 through 30 for this student.



You can't take the American opportunity credit and the lifetime learning credit for the same student in the same year. If you complete lines 27 through 30 for this student, don't complete line 31.

American Opportunity Credit

27 Adjusted qualified education expenses (see instructions). Don't enter more than \$4,000	27	4,000.
28 Subtract \$2,000 from line 27. If zero or less, enter -0-	28	2,000.
29 Multiply line 28 by 25% (0.25)	29	500.
30 If line 28 is zero, enter the amount from line 27. Otherwise, add \$2,000 to the amount on line 29 and enter the result. Skip line 31. Include the total of all amounts from all Parts III, line 30, on Part I, line 1	30	2,500.

Lifetime Learning Credit

31 Adjusted qualified education expenses (see instructions). Include the total of all amounts from all Parts III, line 31, on Part II, line 10	31	
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Tax History Report

► Keep for your records

2018

Name(s) Shown on Return

Naveen Byrappa

Five Year Tax History:					
	2014	2015	2016	2017	2018
Filing status					Single
Total income					1,666.
Adjustments to income					
Adjusted gross income					1,666.
Tax expense					0.
Interest expense . . .					
Contributions					
Misc. deductions . . .					
Other itemized ded'ns					
Total itemized/ standard deduction . .					12,000.
Exemption amount . .					0.
QBI deduction					
Taxable income					0.
Tax					
Alternative min tax . .					
Total credits					0.
Other taxes					0.
Payments					1,068.
Form 2210 penalty . .					
Amount owed					
Applied to next year's estimated tax .					
Refund					1,068.
Effective tax rate % . .					-60.02
**Tax bracket %					10.0

**Tax bracket % is based on Taxable income.

Smart Worksheets from your 2018 Idaho Tax Return Attachment

SMART WORKSHEET FOR: Form 8863: Education Credits
Nonrefundable Credit -- Form 8863, Line 19

1	Enter amount from line 18, Form 8863	1	
2	Enter amount from line 9, Form 8863	2	1,500.
3	Add lines 1 and 2	3	1,500.
4	Enter the amount from Form 1040, line 11	4	0.
5	Enter the amount from Schedule 3 (Form 1040), lines 48 and 49 and the amount from Schedule R, line 22	5	
6	Subtract line 5 from line 4	6	0.
7	Enter the smaller of line 3 or line 6 here and on Form 8863, line 19.	7	0.