

Department of the Treasury
Internal Revenue Service

▶ **ERO must obtain and retain completed Form 8879.**
▶ **Go to www.irs.gov/Form8879 for the latest information.**

Submission Identification Number (SID) ▶ 3022002020068tuwsmzk

Taxpayer's name SUBHRANSU K TRIPATHY	Social security number 213-69-2366
Spouse's name KIRANBALA TRIPATHY	Spouse's social security number 212-81-3924

Part I Tax Return Information — Tax Year Ending December 31, 2019 (Whole dollars only)

1 Adjusted gross income (Form 1040 or 1040-SR, line 8b; Form 1040-NR, line 35)	1	72,231
2 Total tax (Form 1040 or 1040-SR, line 16; Form 1040-NR, line 61)	2	851
3 Federal income tax withheld from Forms W-2 and 1099 (Form 1040 or 1040-SR, line 17; Form 1040-NR, line 62a)	3	13,908
4 Refund (Form 1040 or 1040-SR, line 21a; Form 1040-NR, line 73a; Form 1040-SS, Part III, line 3a)	4	14,057
5 Amount you owe (Form 1040 or 1040-SR, line 23; Form 1040-NR, line 75)	5	0

Part II Taxpayer Declaration and Signature Authorization (Be sure you get and keep a copy of your return)

Under penalties of perjury, I declare that I have examined a copy of my electronic individual income tax return and accompanying schedules and statements for the tax year ending December 31, 2019, and to the best of my knowledge and belief, they are true, correct, and complete. I further declare that the amounts in Part I above are the amounts from my electronic income tax return. I consent to allow my intermediate service provider, transmitter, or electronic return originator (ERO) to send my return to the IRS and to receive from the IRS an acknowledgement of receipt or reason for rejection of the transmission, (b) the reason for any delay in processing the return or refund, and (c) the date of any refund. If applicable, I authorize the U.S. Treasury and its designated Financial Agent to initiate an ACH electronic funds withdrawal (direct debit) entry to the financial institution account indicated in the tax preparation software for payment of my federal taxes owed on this return and/or a payment of estimated tax, and the financial institution to debit the entry to this account. This authorization is to remain in full force and effect until I notify the U.S. Treasury Financial Agent to terminate the authorization. To revoke (cancel) a payment, I must contact the U.S. Treasury Financial Agent at 1-888-353-4537. Payment cancellation requests must be received no later than 2 business days prior to the payment (settlement) date. I also authorize the financial institutions involved in the processing of the electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payment. I further acknowledge that the personal identification number (PIN) below is my signature for my electronic income tax return and, if applicable, my Electronic Funds Withdrawal Consent.

Taxpayer's PIN: check one box only

I authorize Catalyst Business Service to enter or generate my PIN 92366
ERO firm name
as my signature on my tax year 2019 electronically filed income tax return.
Enter five digits, but don't enter all zeros

I will enter my PIN as my signature on my tax year 2019 electronically filed income tax return. Check this box **only** if you are entering your own PIN and your return is filed using the Practitioner PIN method. The ERO must complete Part III below.

Your signature ▶ _____ Date ▶ _____

Spouse's PIN: check one box only

I authorize Catalyst Business Service to enter or generate my PIN 13924
ERO firm name
as my signature on my tax year 2019 electronically filed income tax return.
Enter five digits, but don't enter all zeros

I will enter my PIN as my signature on my tax year 2019 electronically filed income tax return. Check this box **only** if you are entering your own PIN and your return is filed using the Practitioner PIN method. The ERO must complete Part III below.

Spouse's signature ▶ _____ Date ▶ _____

Practitioner PIN Method Returns Only—continue below

Part III Certification and Authentication—Practitioner PIN Method Only

ERO's EFIN/PIN. Enter your six-digit EFIN followed by your five-digit self-selected PIN. 30220032246
Don't enter all zeros

I certify that the above numeric entry is my PIN, which is my signature for the tax year 2019 electronically filed income tax return for the taxpayer(s) indicated above. I confirm that I am submitting this return in accordance with the requirements of the Practitioner PIN method and Pub. 1345, Handbook for Authorized IRS e-file Providers of Individual Income Tax Returns.

ERO's signature ▶ Felix W Davis Date ▶ 3/14/2020

ERO Must Retain This Form — See Instructions
Don't Submit This Form to the IRS Unless Requested To Do So

Form 1040 Comparison

2019

SUBHRANSU K and KIRANBALA TRIPATHY
213-69-2366

1040, Page 1:

- 1 Wages, salaries, tips, etc. Attach Form(s) W-2
- 2a Tax-exempt interest income
- b Taxable interest. Attach Schedule B if required
- 3a Qualified dividends
- b Ordinary dividends. Attach Schedule B if required
- 4a IRA distributions
- b Taxable amount of total IRA distributions
- c Pensions and annuities
- d Taxable amount of total pensions and annuities
- 5a Social security benefits
- b Taxable amount of social security benefits
- 6 Capital gain or (loss) (Schedule D)
- Schedule 1: Additional Income**
- 1 Taxable refunds of state and local income taxes
- 2a Alimony received
- 3 Business income or (loss) (Schedule C)
- 4 Other gains or (losses). Attach Form 4797
- 5 Rents, royalties, partnerships, etc. (Schedule E)
- 6 Farm income or (loss). Attach Schedule F
- 7 Unemployment compensation
- 8 Other income
- Total income
- Schedule 1: Adjustments to Income**
- 10 Educator expenses
- 11 Certain business expenses (Form 2106 or 2106-EZ)
- 12 Health savings account deduction. Attach Form 8889
- 13 Moving expenses. Attach Form 3903
- 14 Deductible part of self-employment tax
- 15 Self-employed SEP, SIMPLE, and qualified plans
- 16 Self-employed health insurance deduction
- 17 Penalty on early withdrawal of savings
- 18a Alimony paid
- 19 IRA deduction
- 20 Student loan interest deduction
- 21 Tuition and fees. Attach Form 8917
- 22 Total adjustments. Add lines 10 through 21
- Adjusted Gross Income (AGI)

	Prior Year	Current Year	Difference	%
1	122,000	133,667	11,667	10%
2a			0	0%
b	35	45	10	29%
3a			0	0%
b			0	0%
4a			0	0%
b			0	0%
c			0	0%
d			0	0%
5a			0	0%
b			0	0%
6			0	0%
Schedule 1: Additional Income				
1			0	0%
2a			0	0%
3			0	0%
4		-40,095	-40,095	0%
5	761	-20,605	-13,844	-205%
6			0	0%
7			0	0%
8			0	0%
Total income	115,274	73,012	-42,262	-37%
Schedule 1: Adjustments to Income				
10			0	0%
11			0	0%
12			0	0%
13			0	0%
14			0	0%
15			0	0%
16			0	0%
17			0	0%
18a			0	0%
19			0	0%
20		781	781	0%
21			0	0%
22	0	781	781	0%
Adjusted Gross Income (AGI)	115,274	72,231	-43,043	-37%

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	Prior Year	Current Year	Difference	%
1040, Page 1:				
9 Standard deduction or itemized deductions	24,000	24,400	400	2%
10 Qualified business income deduction			0	0%
11b Taxable income	91,274	47,831	-43,443	-48%
1040, Page 2:				
12a Tax	11,960	5,351	-6,609	-55%
b Regular tax plus Schedule 2 taxes	11,960	5,351	-6,609	-55%
13a Child tax credit or credit for other dependents	1,000	1,000	0	0%
b Total credits	4,000	4,500	500	13%
14 Subtract line 13b from line 12b	7,960	851	-7,109	-89%
15 Other taxes. Attach Schedule 2	0	0	0	0%
16 Total tax. Add lines 14 and 15	7,960	851	-7,109	-89%
17 Federal income tax withheld	11,744	14,908	2,164	18%
18a Earned income credit			0	0%
Nontaxable combat pay			0	0%
18b Additional child tax credit (Form 8812)			0	0%
18c American opportunity credit (Form 8863)	2,000	1,000	-1,000	-50%
18d Other payments and refundable credits. Attach Schedule 3	0	0	0	0%
18e Total other payments and refundable credits	2,000	1,000	-1,000	-50%
19 Add lines 17 and 18e. These are your total payments	13,744	14,908	1,164	8%
20 Amount Overpaid	5,784	14,057	8,273	143%
21a Amount to be Refunded To You	5,784	14,057	8,273	143%
22 Amount to be applied to next year's estimated tax			0	0%
23 Amount You Owe	0	0	0	0%
24 Penalty for underpayment of estimated tax			0	0%
Schedule 2: Tax				
1 Alternative minimum tax (Form 6251)			0	0%
2 Excess advance premium tax credit repayment			0	0%
3 Add lines 1 and 2	0	0	0	0%
Schedule 2: Other Taxes				
4 Self-employment tax (Schedule SE)			0	0%
5 Unreported social security and Medicare tax			0	0%
6 Tax on IRAs/qual. retirement plans (Form 5329)			0	0%
7a Household employment taxes from Schedule C			0	0%
b First time homebuyer credit repayment			0	0%
Health care: individual responsibility			0	0%
8 Other taxes			0	0%
9 Section 965 net tax liability installment from Form 965-A			0	0%
10 Total other taxes	0	0	0	0%
Schedule 3: Nonrefundable Credits				
1 Foreign tax credit. Attach Form 1116 if required			0	0%
2 Credit for child and dependent care expenses (Form 2441)			0	0%
3 Education credits from Form 8863	3,000	3,500	500	17%
4 Retirement savings contributions credit (Form 8880)			0	0%
5 Residential energy credit. Attach Form 5695			0	0%
6 Other credits			0	0%
7 Total credits. Add lines 1 through 6	3,000	3,500	500	17%
Schedule 3: Other Payments and Refundable Credits				
8 Estimated tax payments			0	0%
9 Net premium tax credit (Form 8962)			0	0%
10 Amount paid with Form 4868 (extension request)			0	0%
11 Excess social security and tier 1 RRTA tax withheld			0	0%
12 Credit for federal tax on fuels (Form 4136)			0	0%
13 Other credits			0	0%
14 Other payments and refundable credits	0	0	0	0%

			Prior Year	Current Year	Difference	%
Medical and Dental Expenses	1	Medical and dental expenses			0	0%
	3	AGI threshold amount	8,646	5,417	-3,229	-37%
	4	Total medical and dental. Subtract line 3 from line 1	0	0	0	0%
Taxes Paid	5a	State and local income taxes or general sales taxes	5,171	7,266	2,095	41%
	5b	State and local real estate taxes			0	0%
	5c	State and local personal property taxes			0	0%
	5d	Add lines 5a through 5c	5,171	7,266	2,095	41%
	5e	Enter the smaller of line 5d or \$10,000 (\$5,000 if MFS)	5,171	7,266	2,095	41%
	6	Other taxes			0	0%
	7	Add lines 5e and 6	5,171	7,266	2,095	41%
Interest You Paid	8a	Home mortgage interest and points			0	0%
	8b	Home mortgage interest not reported to you on Form 1098			0	0%
	8c	Points not reported to you on Form 1098			0	0%
	8d	Mortgage insurance premiums			0	0%
	8e	Add lines 8a through 8d	0	0	0	0%
	9	Investment interest			0	0%
	10	Add lines 8e and 9		0	0	0%
Gifts to Charity	11	Gifts by cash or check	3,600		-3,600	-100%
	12	Other than by cash or check	450		-450	-100%
	13	Carryover from prior year			0	0%
	14	Add lines 11 through 13	4,050	0	-4,050	-100%
Casualty and Theft Losses	15	Casualty or theft loss(es) (Form 4684)			0	0%
Other Itemized Deductions	16	Other itemized deductions			0	0%
Total Itemized Deductions	17	Total itemized deductions	9,221	7,266	-1,955	-21%

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Schedule E, Page 1 Activities

	Prior Year	Current Year	Difference	%
Sch E: SFR RENTAL SILVERTON	-6,761	-20,605	-13,844	-205%
Total Schedule E, Page 1 Activities	-6,761	-20,605	-13,844	-205%

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Activity
Physical address of property
Type of Property

Sch E: SFR RENTAL SILVERTON
18 SILVERTON COURT Cockeysville, MD 21030
1 - Single-Family Residence

		Prior Year	Current Year	Difference	%
3	Rents received	20,400	3,400	-17,000	-83%
4	Royalties received	0	0	0	0%
5	Advertising	0	0	0	0%
6	Auto and travel	0	0	0	0%
7	Cleaning and maintenance	900	900	0	0%
8	Commissions	0	0	0	0%
9	Insurance	850	1,050	200	24%
10	Legal and other professional fees	0	0	0	0%
11	Management fees	580	180	-400	-69%
12	Mortgage interest paid to banks, etc.	9,835	860	-975	-10%
13	Other interest	0	0	0	0%
14	Repairs	1,800	0	-1,800	-100%
15	Supplies	0	0	0	0%
16	Taxes	3,500	3,380	-181	-5%
17	Utilities	0	0	0	0%
18	Depreciation expense or depletion	635	9,635	0	0%
19	Other expenses	0	0	0	0%
20	Total expenses	27,800	24,005	-3,156	-12%
21	Tentative gain or loss	-6,761	-20,605	-13,844	-205%
22	Deductible rental real estate loss after limitation	6,761	20,605	13,844	205%
	Net gain/loss	-6,761	-20,605	-13,844	-205%

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Filing Status Single Married filing jointly Married filing separately (MFS) Head of household (HOH) Qualifying widow(er) (QW)

Check only one box. If you checked the MFS box, enter the name of spouse. If you checked the HOH or QW box, enter the child's name if the qualifying person is a child but not your dependent.

Personal information section including name (SUBHRANSU K), social security number (213-69-2366), address (8486 GALLUP CT, RANCHO CUCAMONGA, CA 91739), and marital status (Married filing jointly).

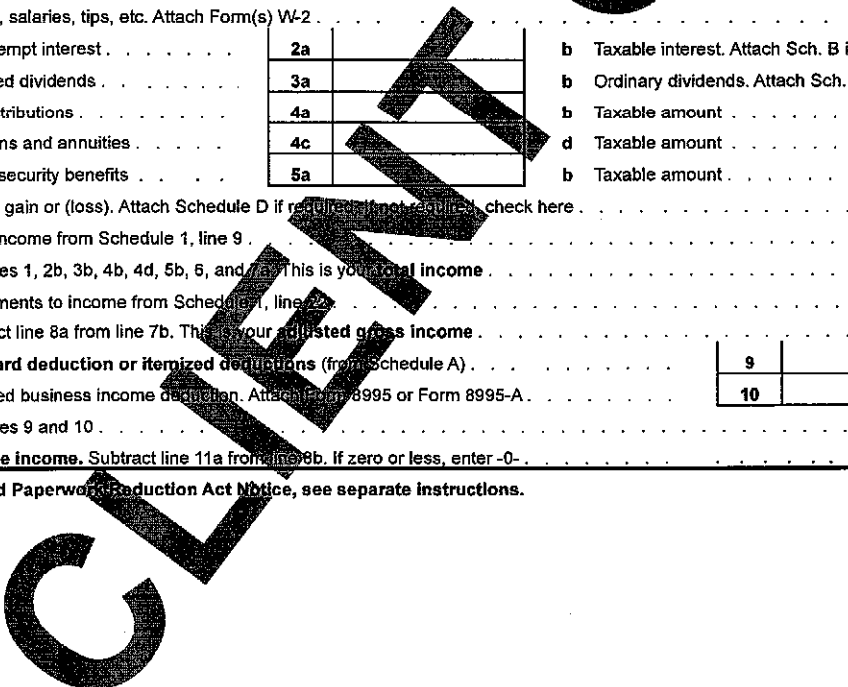
Standard Deduction: Spouse itemizes on a separate return or you were a dual-status alien

Age/Blindness: You Were born before January 2, 1955 Are blind Spouse Was born before January 2, 1955 Is blind

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

Main income and deduction table with columns for description, sub-column, and amount. Total taxable income is 47,831.

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



12a	Tax (see inst.) Check if any from Form(s): 1 <input type="checkbox"/> 8814 2 <input type="checkbox"/> 4972 3 <input type="checkbox"/>	12a	5,351	12b	5,351
b	Add Schedule 2, line 3, and line 12a and enter the total				
13a	Child tax credit or credit for other dependents	13a	1,000	13b	4,500
b	Add Schedule 3, line 7, and line 13a and enter the total				
14	Subtract line 13b from line 12b. If zero or less, enter -0-			14	851
15	Other taxes, including self-employment tax, from Schedule 2, line 10			15	
16	Add lines 14 and 15. This is your total tax			16	851
17	Federal income tax withheld from Forms W-2 and 1099			17	13,908
18	Other payments and refundable credits:				
a	Earned income credit (EIC)	18a		18e	1,000
b	Additional child tax credit. Attach Schedule 8812	18b			
c	American opportunity credit from Form 8863, line 8	18c	1,000		
d	Schedule 3, line 14	18d			
e	Add lines 18a through 18d. These are your total other payments and refundable credits				
19	Add lines 17 and 18e. These are your total payments			19	14,908
20	If line 19 is more than line 16, subtract line 16 from line 19. This is the amount you overpaid			20	14,057
21a	Amount of line 20 you want refunded to you. If Form 8888 is attached, check here <input type="checkbox"/>			21a	14,057
b	Routing number <u>021200339</u>	c Type <input checked="" type="checkbox"/> Checking <input type="checkbox"/> Savings			
d	Account number <u>381037178828</u>				
22	Amount of line 20 you want applied to your 2020 estimated tax	22			
23	Amount you owe. Subtract line 19 from line 16. For details on how to pay, see instructions	23			0
24	Estimated tax penalty (see instructions)	24			

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

Refund

Direct deposit? See instructions.

Amount You Owe

Third Party Designee

Do you want to allow another person (other than your paid preparer) to discuss this return with the IRS? See instructions. Yes. Complete below. No

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

Sign Here

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

Your signature	Date	Your occupation	If the IRS sent you an Identity Protection PIN, enter it here (see inst.)
<i>[Signature]</i>		CHIEF OPERATING OFFICER	
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.)
<i>[Signature]</i>		HOUSEWIFE	

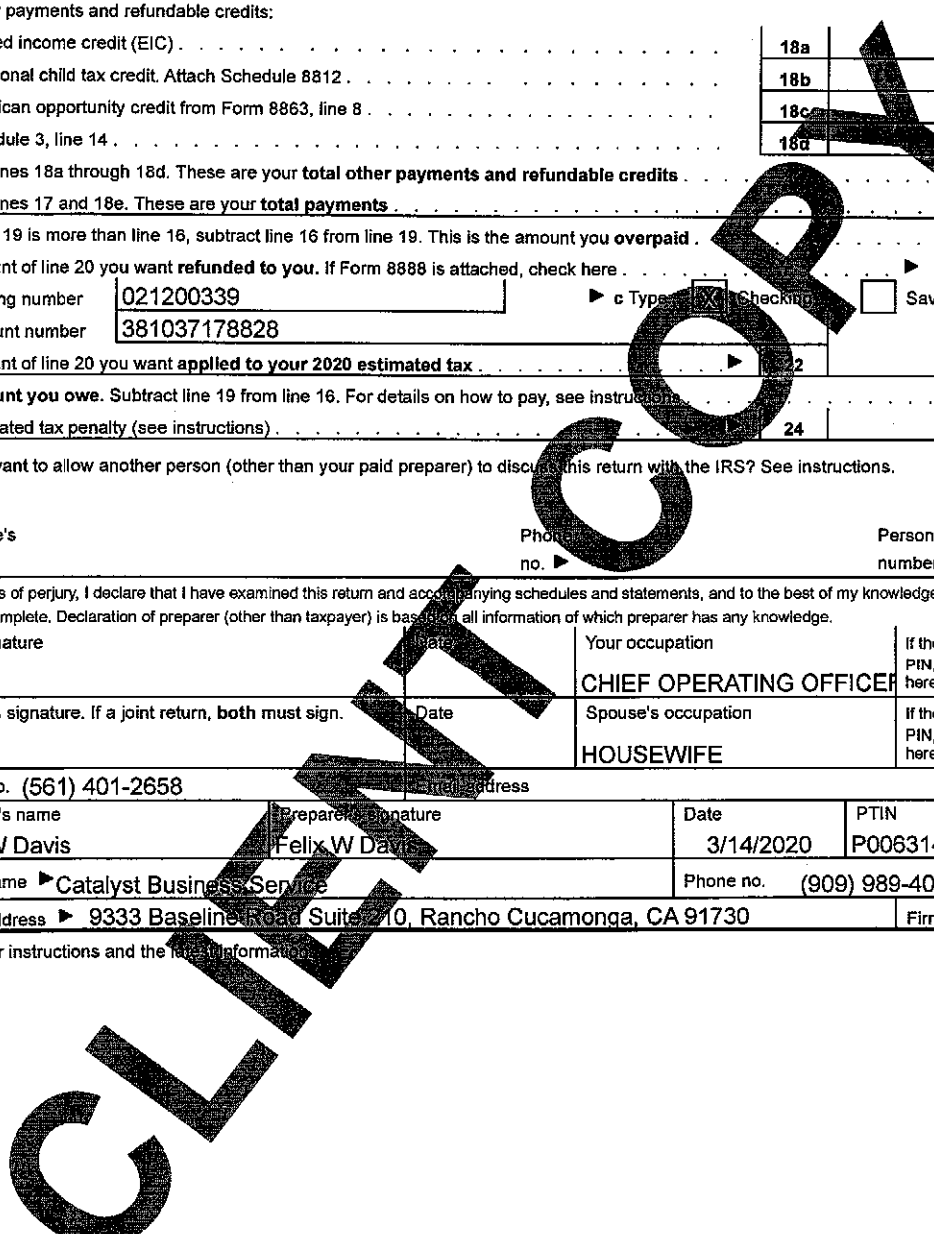
Paid Preparer Use Only

Preparer's name Felix W Davis Preparer's signature Felix W Davis Date 3/14/2020 PTIN P00631462

Firm's name Catalyst Business Service Phone no. (909) 989-4080

Firm's address 9333 Baseline Road Suite 210, Rancho Cucamonga, CA 91730 Firm's EIN _____

Check if: 3rd Party Designee Self-employed



SCHEDULE 1
(Form 1040 or 1040-SR)

Additional Income and Adjustments to Income

OMB No. 1545-0074

2019

Attachment
Sequence No. **01**

Department of the Treasury
Internal Revenue Service

▶ Attach to Form 1040 or 1040-SR.

▶ Go to www.irs.gov/Form1040 for instructions and the latest information.

Name(s) shown on Form 1040 or 1040-SR

SUBHRANSU K and KIRANBALA TRIPATHY

Your social security number
213-69-2366

At any time during 2019, did you receive, sell, send, exchange, or otherwise acquire any financial interest in any virtual currency?

Yes No

Part I Additional Income

1	Taxable refunds, credits, or offsets of state and local income taxes	1	
2a	Alimony received	2a	
b	Date of original divorce or separation agreement (see instructions) ▶		
3	Business income or (loss). Attach Schedule C	3	
4	Other gains or (losses). Attach Form 4797	4	-40,095
5	Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E	5	-20,605
6	Farm income or (loss). Attach Schedule F	6	
7	Unemployment compensation	7	
8	Other income. List type and amount ▶	8	
9	Combine lines 1 through 8. Enter here and on Form 1040 or 1040-SR, line 7a	9	-60,700

Part II Adjustments to Income

10	Educator expenses	10	
11	Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106	11	
12	Health savings account deduction. Attach Form 8889	12	
13	Moving expenses for members of the Armed Forces. Attach Form 3903	13	
14	Deductible part of self-employment tax. Attach Schedule SE	14	
15	Self-employed SEP, SIMPLE, and qualified plans	15	
16	Self-employed health insurance deduction	16	
17	Penalty on early withdrawal of savings	17	
18a	Alimony paid	18a	
b	Recipient's SSN ▶		
c	Date of original divorce or separation agreement (see instructions) ▶		
19	IRA deduction	19	
20	Student loan interest deduction	20	781
21	Tuition and fees. Attach Form 8917	21	
22	Add lines 10 through 21. These are your adjustments to income. Enter here and on Form 1040 or 1040-SR, line 8a	22	781

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

Schedule 1 (Form 1040 or 1040-SR) 2019

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SCHEDULE 3
(Form 1040 or 1040-SR)

Additional Credits and Payments

OMB No. 1545-0074

2019

Attachment
Sequence No. **03**

Department of the Treasury
Internal Revenue Service

▶ Attach to Form 1040 or 1040-SR.

▶ Go to www.irs.gov/Form1040 for instructions and the latest information.

Name(s) shown on Form 1040 or 1040-SR

SUBHRANSU K and KIRANBALA TRIPATHY

Your social security number
213-69-2366

Part I Nonrefundable Credits

1	Foreign tax credit. Attach Form 1116 if required	1	
2	Credit for child and dependent care expenses. Attach Form 2441	2	
3	Education credits from Form 8863, line 19	3	3,500
4	Retirement savings contributions credit. Attach Form 8880	4	
5	Residential energy credits. Attach Form 5695	5	
6	Other credits from Form: a <input type="checkbox"/> 3800 b <input type="checkbox"/> 8801 c <input type="checkbox"/>	6	
7	Add lines 1 through 6. Enter here and include on Form 1040 or 1040-SR, line 13b	7	3,500

Part II Other Payments and Refundable Credits

8	2019 estimated tax payments and amount applied from 2018 return	8	
9	Net premium tax credit. Attach Form 8962	9	
10	Amount paid with request for extension to file (see instructions)	10	
11	Excess social security and tier 1 RRTA tax withheld	11	
12	Credit for federal tax on fuels. Attach Form 4136	12	
13	Credits from Form: a <input type="checkbox"/> 2439 b <input checked="" type="checkbox"/> Reserved c <input type="checkbox"/> 8885 d <input type="checkbox"/>	13	
14	Add lines 8 through 13. Enter here and on Form 1040 or 1040-SR, line 18d	14	0

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

Schedule 3 (Form 1040 or 1040-SR) 2019

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**Underpayment of Estimated Tax by
Individuals, Estates, and Trusts**

Department of the Treasury
Internal Revenue Service

▶ Go to www.irs.gov/Form2210 for instructions and the latest information.

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

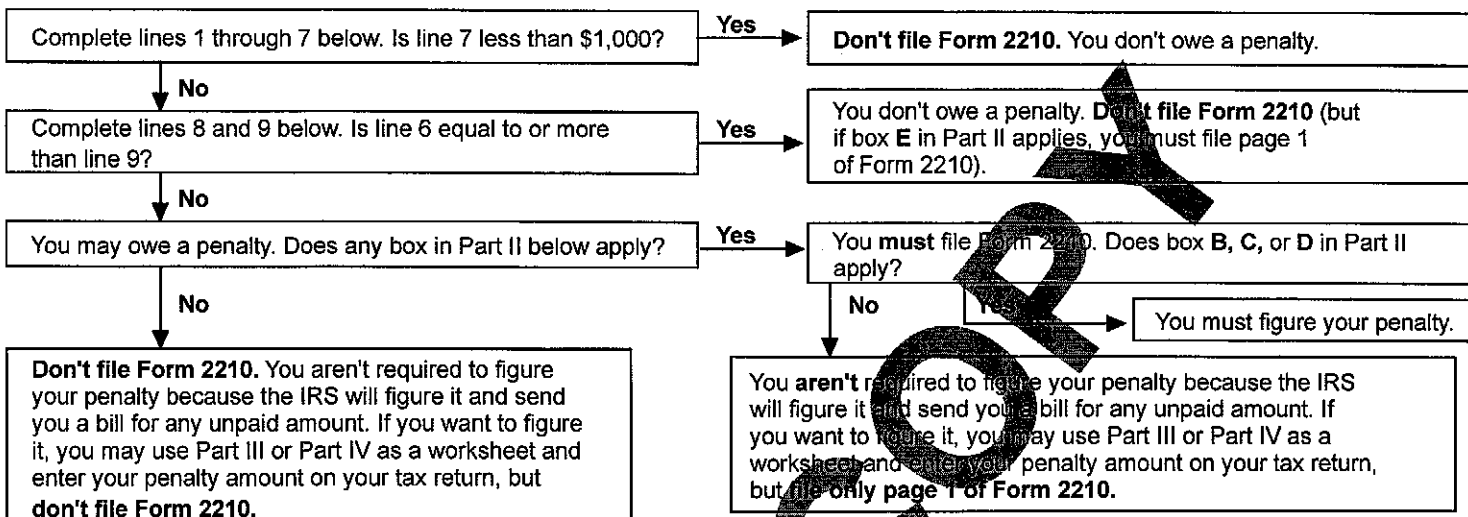
Name(s) shown on tax return

Identifying number

SUBHRANSU K and KIRANBALA TRIPATHY

213-69-2366

Do You Have To File Form 2210?



Part I Required Annual Payment

1	Enter your 2019 tax after credits from Form 1040 or Form 1040-SR, line 11 (see instructions if not filing Form 1040 or Form 1040-SR)	1	851
2	Other taxes, including self-employment tax and, if applicable, Additional Medicare Tax and/or Net Investment Income Tax (see instructions)	2	
3	Refundable credits, including the premium tax credit (see instructions)	3	(1,000)
4	Current year tax. Combine lines 1, 2, and 3. If less than \$1,000, stop; you don't owe a penalty. Don't file Form 2210.	4	-149
5	Multiply line 4 by 90% (0.90)	5	0
6	Withholding taxes. Don't include estimated tax payments (see instructions)	6	
7	Subtract line 6 from line 4. If less than \$1,000, stop; you don't owe a penalty. Don't file Form 2210.	7	0
8	Maximum required annual payment based on prior year's tax (see instructions)	8	0
9	Required annual payment. Enter the smaller of line 5 or line 8	9	0

Next: Is line 9 more than line 6?

- No.** You **don't** owe a penalty. **Don't file Form 2210** unless box **E** below applies.
- Yes.** You may owe a penalty, but **don't file Form 2210** unless one or more boxes in Part II below applies.
 - If box **B, C,** or **D** applies, you must figure your penalty and file Form 2210.
 - If box **A** or **E** applies (but not **B, C,** or **D**) file only page 1 of Form 2210. You **aren't** required to figure your penalty; the IRS will figure it and send you a bill for any unpaid amount. If you want to figure your penalty, you may use Part III or IV as a worksheet and enter your penalty on your tax return, but **file only page 1 of Form 2210.**

Part II Reasons for Filing. Check applicable boxes. If none apply, **don't file Form 2210.**

- A You request a **waiver** (see instructions) of your entire penalty due to tax reform or other reasons. You must check this box and file page 1 of Form 2210, but you aren't required to figure your penalty.
- B You request a **waiver** (see instructions) of part of your penalty. You must figure your penalty and waiver amount and file Form 2210.
- C Your income varied during the year and your penalty is reduced or eliminated when figured using the **annualized income installment method.** You must figure the penalty using Schedule AI and file Form 2210.
- D Your penalty is lower when figured by treating the federal income tax withheld from your income as paid on the dates it was actually withheld, instead of in equal amounts on the payment due dates. You must figure your penalty and file Form 2210.
- E You filed or are filing a joint return for either 2018 or 2019, but not for both years, and line 8 above is smaller than line 5 above. You must file page 1 of Form 2210, but you **aren't** required to figure your penalty (unless box **B, C,** or **D** applies).

SCHEDULE E
(Form 1040 or 1040-SR)

Supplemental Income and Loss

OMB No. 1545-0074

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

2019

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

Attachment
Sequence No. **13**

Department of the Treasury
Internal Revenue Service (99)

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

Name(s) shown on return

Your social security number

SUBHRANSU K and KIRANBALA TRIPATHY

213-69-2366

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

- A** Did you make any payments in 2019 that would require you to file Form(s) 1099? (see instructions) Yes No
- B** If "Yes," did you or will you file required Forms 1099? Yes No

1a	Physical address of each property (street, city, state, ZIP code)				
A	18 SILVERTON COURT Cockeysville, MD 21030				
B					
C					
1b	Type of Property (from list below)	2 For each rental real estate property listed above, report the number of fair rental and personal use days. Check the QJV box only if you meet the requirements to file as a qualified joint venture. See instructions.	Fair Rental Days	Personal Use Days	QJV
A	1		A		<input type="checkbox"/>
B			B		<input type="checkbox"/>
C			C		<input type="checkbox"/>

Type of Property:

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

Income:	Properties:	A	B	C
3 Rents received	3	00		
4 Royalties received	4			
Expenses:				
5 Advertising	5			
6 Auto and travel (see instructions)	6			
7 Cleaning and maintenance	7	900		
8 Commissions	8			
9 Insurance	9	1,050		
10 Legal and other professional fees	10			
11 Management fees	11	180		
12 Mortgage interest paid to banks, etc. (see instructions)	12	8,860		
13 Other interest	13			
14 Repairs	14			
15 Supplies	15			
16 Taxes	16	3,380		
17 Utilities	17			
18 Depreciation expense or depletion	18	9,635		
19 Other (list) ▶	19			
20 Total expenses. Add lines 5 through 19.	20	24,005		
21 Subtract line 20 from line 3 (rents) and/or line 4 (royalties). If result is a (loss), see instructions to find out if you must file Form 6198.	21	-20,605		
22 Deductible rental real estate loss after limitation, if any, on Form 8582 (see instructions)	22	(20,605)	()	()
23 a Total of all amounts reported on line 3 for all rental properties	23a	3,400		
b Total of all amounts reported on line 4 for all royalty properties	23b	0		
c Total of all amounts reported on line 12 for all properties	23c	8,860		
d Total of all amounts reported on line 18 for all properties	23d	9,635		
e Total of all amounts reported on line 20 for all properties	23e	24,005		
24 Income. Add positive amounts shown on line 21. Do not include any losses	24	0		
25 Losses. Add royalty losses from line 21 and rental real estate losses from line 22. Enter total losses here	25	(20,605)		
26 Total rental real estate and royalty income or (loss). Combine lines 24 and 25. Enter the result here. If Parts II, III, IV, and line 40 on page 2 do not apply to you, also enter this amount on Schedule 1 (Form 1040 or 1040-SR), line 5, or Form 1040-NR, line 18. Otherwise, include this amount in the total on line 41 on page 2.	26	-20,605		

Sales of Business Property
 (Also Involuntary Conversions and Recapture Amounts
 Under Sections 179 and 280F(b)(2))

Department of the Treasury
 Internal Revenue Service

▶ Attach to your tax return.

▶ Go to www.irs.gov/Form4797 for instructions and the latest information.

Attachment
 Sequence No. **27**

Name(s) shown on return: **SUBHRANSU K and KIRANBALA TRIPATHY** Identifying number: **213-69-2366**

1 Enter the gross proceeds from sales or exchanges reported to you for 2019 on Form(s) 1099-B or 1099-S (or substitute statement) that you are including on line 2, 10, or 20. See instructions. 1 **256,400**

Part I Sales or Exchanges of Property Used in a Trade or Business and Involuntary Conversions From Other Than Casualty or Theft—Most Property Held More Than 1 Year (see instructions)

2	(a) Description of property	(b) Date acquired (mo., day, yr.)	(c) Date sold (mo., day, yr.)	(d) Gross sales price	(e) Depreciation allowed or allowable since acquisition	Cost or other basis, plus improvements and adjustments of sale	(g) Gain or (loss) Subtract (f) from the sum of (d) and (e)
18	SILVERTON COURT	6/1/2006	10/15/2019	256,400	28,505	283,900	-40,095
							0
							0
							0

3 Gain, if any, from Form 4684, line 39. 3
4 Section 1231 gain from installment sales from Form 6252, line 26 or 37. 4
5 Section 1231 gain or (loss) from like-kind exchanges from Form 8824. 5
6 Gain, if any, from line 32, from other than casualty or theft. 6
7 Combine lines 2 through 6. Enter the gain or (loss) here and on the appropriate line as follows. 7 **-40,095**

Partnerships and S corporations. Report the gain or (loss) following the instructions for Form 1065, Schedule K, line 10, or Form 1120-S, Schedule K, line 9. Skip lines 8, 9, and 12 below.

Individuals, partners, S corporation shareholders, and all others. If line 7 is zero or a loss, enter the amount from line 7 on line 11 below and skip lines 8 and 9. If line 7 is a gain and you don't have any prior year section 1231 losses, or they were recaptured in an earlier year, enter the gain from line 7 as a long-term capital gain on the Schedule D filed with your return and skip lines 8, 9, 11, and 12 below.

8 Nonrecaptured net section 1231 losses from prior years. See instructions. 8
9 Subtract line 8 from line 7. If zero or less, enter -0-. If line 9 is zero, enter the gain from line 7 on line 12 below. If line 9 is more than zero, enter the amount from line 8 on line 12 below and enter the gain from line 9 as a long-term capital gain on the Schedule D filed with your return. See instructions. 9 **0**

Part II Ordinary Gains and Losses (see instructions)

10 Ordinary gains and losses not included on lines 1 through 16 (include property held 1 year or less):

							0
							0
							0
							0

11 Loss, if any, from line 7. 11 **(40,095)**
12 Gain, if any, from line 7 or amount from line 9, if applicable. 12
13 Gain, if any, from line 31. 13
14 Net gain or (loss) from Form 4684, lines 31 and 38a. 14
15 Ordinary gain from installment sales from Form 6252, line 25 or 36. 15
16 Ordinary gain or (loss) from like-kind exchanges from Form 8824. 16
17 Combine lines 10 through 16. 17 **-40,095**

18 For all except individual returns, enter the amount from line 17 on the appropriate line of your return and skip lines a and b below. For individual returns, complete lines a and b below.

a If the loss on line 11 includes a loss from Form 4684, line 35, column (b)(ii), enter that part of the loss here. Enter the loss from income-producing property on Schedule A (Form 1040 or Form 1040-SR), line 16. (Do not include any loss on property used as an employee.) Identify as from "Form 4797, line 18a." See instructions. 18a

b Redetermine the gain or (loss) on line 17 excluding the loss, if any, on line 18a. Enter here and on Schedule 1 (Form 1040 or Form 1040-SR), Part I, line 4. 18b **-40,095**

For Paperwork Reduction Act Notice, see separate instructions.

Department of the Treasury
Internal Revenue Service (99)

▶ Go to www.irs.gov/Form6251 for instructions and the latest information.

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

Attachment
Sequence No. **32**

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

Your social security number

SUBHRANSU K and KIRANBALA TRIPATHY

213-69-2366

Part I Alternative Minimum Taxable Income (See instructions for how to complete each line.)

1	Enter the amount from Form 1040 or 1040-SR, line 11b, if more than zero. If Form 1040 or 1040-SR, line 11b, is zero, subtract lines 9 and 10 of Form 1040 or 1040-SR from line 8b of Form 1040 or 1040-SR and enter the result here. (If less than zero, enter as a negative amount.)	1	47,831
2a	If filing Schedule A (Form 1040 or 1040-SR), enter the taxes from Schedule A, line 7; otherwise, enter the amount from Form 1040 or 1040-SR, line 9.	2a	24,400
b	Tax refund from Schedule 1 (Form 1040 or 1040-SR), line 1 or line 8.	2b	()
c	Investment interest expense (difference between regular tax and AMT)	2c	
d	Depletion (difference between regular tax and AMT)	2d	
e	Net operating loss deduction from Schedule 1 (Form 1040 or 1040-SR), line 8. Enter as a positive amount.	2e	
f	Alternative tax net operating loss deduction	2f	()
g	Interest from specified private activity bonds exempt from the regular tax	2g	
h	Qualified small business stock, see instructions	2h	
i	Exercise of incentive stock options (excess of AMT income over regular tax income)	2i	
j	Estates and trusts (amount from Schedule K-1 (Form 1041), box 12, code A)	2j	
k	Disposition of property (difference between AMT and regular tax gain or loss)	2k	
l	Depreciation on assets placed in service after 1986 (difference between regular tax and AMT)	2l	
m	Passive activities (difference between AMT and regular tax income or loss)	2m	
n	Loss limitations (difference between AMT and regular tax income or loss)	2n	
o	Circulation costs (difference between regular tax and AMT)	2o	
p	Long-term contracts (difference between AMT and regular tax income)	2p	
q	Mining costs (difference between regular tax and AMT)	2q	
r	Research and experimental costs (difference between regular tax and AMT)	2r	
s	Income from certain installment sales before January 1, 1998	2s	()
t	Intangible drilling costs preference	2t	
3	Other adjustments, including income-based related adjustments	3	
4	Alternative minimum taxable income. Combine lines 1 through 3. (If married filing separately and line 4 is more than \$733,700, see instructions.)	4	72,231

Part II Alternative Minimum Tax (AMT)

5	Exemption. (If you were under age 24 at the end of 2019, see instructions.) IF your filing status is . . . AND line 4 is not over . . . THEN enter on line 5 . . . Single or head of household . . . \$ 70,300 . . . \$ 71,700 Married filing jointly or qualifying widow(er) . . . 202,600 . . . 111,700 Married filing separately . . . 51,300 . . . 55,850 If line 4 is over the amount shown above for your filing status, see instructions.	5	111,700
6	Subtract line 5 from line 4. If more than zero, go to line 7. If zero or less, enter -0- here and on lines 7, 9, and 11, and go to line 10.	6	0
7	<ul style="list-style-type: none"> If you are filing Form 2555, see instructions for the amount to enter. If you reported capital gain distributions directly on Form 1040 or 1040-SR, line 6; you reported qualified dividends on Form 1040 or 1040-SR, line 3a; or you had a gain on both lines 15 and 16 of Schedule D (Form 1040 or 1040-SR) (as refigured for the AMT, if necessary), complete Part III on the back and enter the amount from line 40 here. All others: If line 6 is \$14,800 or less (\$97,400 or less if married filing separately), multiply line 6 by 26% (0.26). Otherwise, multiply line 6 by 28% (0.28) and subtract \$3,896 (\$1,948 if married filing separately) from the result. 	7	
8	Alternative minimum tax foreign tax credit (see instructions)	8	
9	Tentative minimum tax. Subtract line 8 from line 7.	9	0
10	Add Form 1040 or 1040-SR, line 12a (minus any tax from Form 4972), and Schedule 2 (Form 1040 or 1040-SR), line 2. Subtract from the result any foreign tax credit from Schedule 3 (Form 1040 or 1040-SR), line 1. If you used Schedule J to figure your tax on Form 1040 or 1040-SR, line 12a, refigure that tax without using Schedule J before completing this line (see instructions).	10	
11	AMT. Subtract line 10 from line 9. If zero or less, enter -0-. Enter here and on Schedule 2 (Form 1040 or 1040-SR), line 1.	11	0

Education Credits
(American Opportunity and Lifetime Learning Credits)

Department of the Treasury
Internal Revenue Service (99)

▶ Attach to Form 1040 or 1040-SR.

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

Attachment
Sequence No. **50**

Name(s) shown on return

Your social security number

SUBHRANSU K and KIRANBALA TRIPATHY

213-69-2366



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	180,000
3	Enter the amount from Form 1040 or 1040-SR, line 8b. If you're filing Form 2555 or 4563, or you're excluding income from Puerto Rico, see Pub. 970 for the amount to enter	3	72,231
4	Subtract line 3 from line 2. If zero or less, stop ; you can't take any education credit.		107,769
5	Enter: \$20,000 if married filing jointly; \$10,000 if single, head of household, or qualifying widow(er)	5	20,000
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	1.00000
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 or 1040-SR, line 18c. 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 13 and on line 19	10	59,194
11	Enter the smaller of line 10 or \$10,000	11	10,000
12	Multiply line 11 by 20% (0.20)	12	2,000
13	Enter: \$136,000 if married filing jointly; \$68,000 if single, head of household, or qualifying widow(er)	13	136,000
14	Enter the amount from Form 1040 or 1040-SR, line 8b. If you're filing Form 2555 or 4563, or you're excluding income from Puerto Rico, see Pub. 970 for the amount to enter	14	72,231
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	63,769
16	Enter: \$20,000 if married filing jointly; \$10,000 if single, head of household, or qualifying widow(er)	16	20,000
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	1.00000
18	Multiply line 12 by line 17. Enter here and on line 1 of the Credit Limit Worksheet (see instructions)	18	2,000
19	Nonrefundable education credits. Enter the amount from line 7 of the Credit Limit Worksheet (see instructions) here and on Schedule 3 (Form 1040 or 1040-SR), line 3	19	3,500

Name(s) shown on return

Your social security number

SUBHRANSU K and KIRANBALA TRIPATHY

213-69-2366



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)</p> <p>ANIKET TRIPATHY</p>	<p>21 Student social security number (as shown on page 1 of your tax return)</p> <p>772-94-1406</p>
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<p>22 Educational institution information (see instructions)</p>	
<p>a. Name of first educational institution</p> <p>CALIFORNIA STATE UNIV CHICO</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>400 WEST 1ST STREET Chico, CA 95929-0242</p> <p>(2) Did the student receive Form 1098-T from this institution for 2019? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No</p> <p>(3) Did the student receive Form 1098-T from this institution for 2018 with 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.</p> <p>68-0219874</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 2019? <input type="checkbox"/> Yes <input type="checkbox"/> No</p> <p>(3) Did the student receive Form 1098-T from this institution for 2018 with 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>

23 Has the Hope Scholarship Credit or American opportunity credit been claimed for this student for any 4 tax years before 2019? 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 2019 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 2019? 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 2019, 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	0
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Name(s) shown on return

Your social security number

SUBHRANSU K and KIRANBALA TRIPATHY

213-69-2366



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)</p> <p>NIKITA TRIPATHY</p>	<p>21 Student social security number (as shown on page 1 of your tax return)</p> <p>772-94-1408</p>
<p>22 Educational institution information (see instructions)</p>	
<p>a. Name of first educational institution</p> <p>MIDWESTERN UNIVERSITY</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>555 31st sTREET Downers Grove, IL 60515</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 2019? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No</p>	<p>(2) Did the student receive Form 1098-T from this institution for 2019? <input type="checkbox"/> Yes <input type="checkbox"/> No</p>
<p>(3) Did the student receive Form 1098-T from this institution for 2018 with box 7 checked? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No</p>	<p>(3) Did the student receive Form 1098-T from this institution for 2018 with 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>36-3377698</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 2019? <input checked="" type="checkbox"/> Yes — Stop! Go to line 31 for this student. <input 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 2019 at an eligible educational institution in a program leading towards a postsecondary degree, certificate, or other recognized postsecondary educational credential? See instructions. <input 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 2019? See instructions. <input type="checkbox"/> Yes — Stop! Go to line 31 for this student. <input type="checkbox"/> No — Go to line 26.</p>	
<p>26 Was the student convicted, before the end of 2019, of a felony for possession or distribution of a controlled substance? <input type="checkbox"/> Yes — Stop! Go to line 31 for this student. <input type="checkbox"/> No — Complete lines 27 through 30 for this student.</p>	



You **cannot** 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

<p>27 Adjusted qualified education expenses (see instructions). Don't enter more than \$4,000.</p>	<p>27</p>	<p></p>
<p>28 Subtract \$2,000 from line 27. If zero or less, enter -0-</p>	<p>28</p>	<p>0</p>
<p>29 Multiply line 28 by 25% (0.25)</p>	<p>29</p>	<p>0</p>
<p>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</p>	<p>30</p>	<p>0</p>

Lifetime Learning Credit

<p>31 Adjusted qualified education expenses (see instructions). Include the total of all amounts from all Parts III, line 31, on Part II, line 10</p>	<p>31</p>	<p>59,194</p>
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**Qualified Business Income Deduction
Simplified Computation**

2019

Department of the Treasury
Internal Revenue Service

▶ Attach to your tax return.

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

Attachment
Sequence No. **55**

Name(s) shown on return

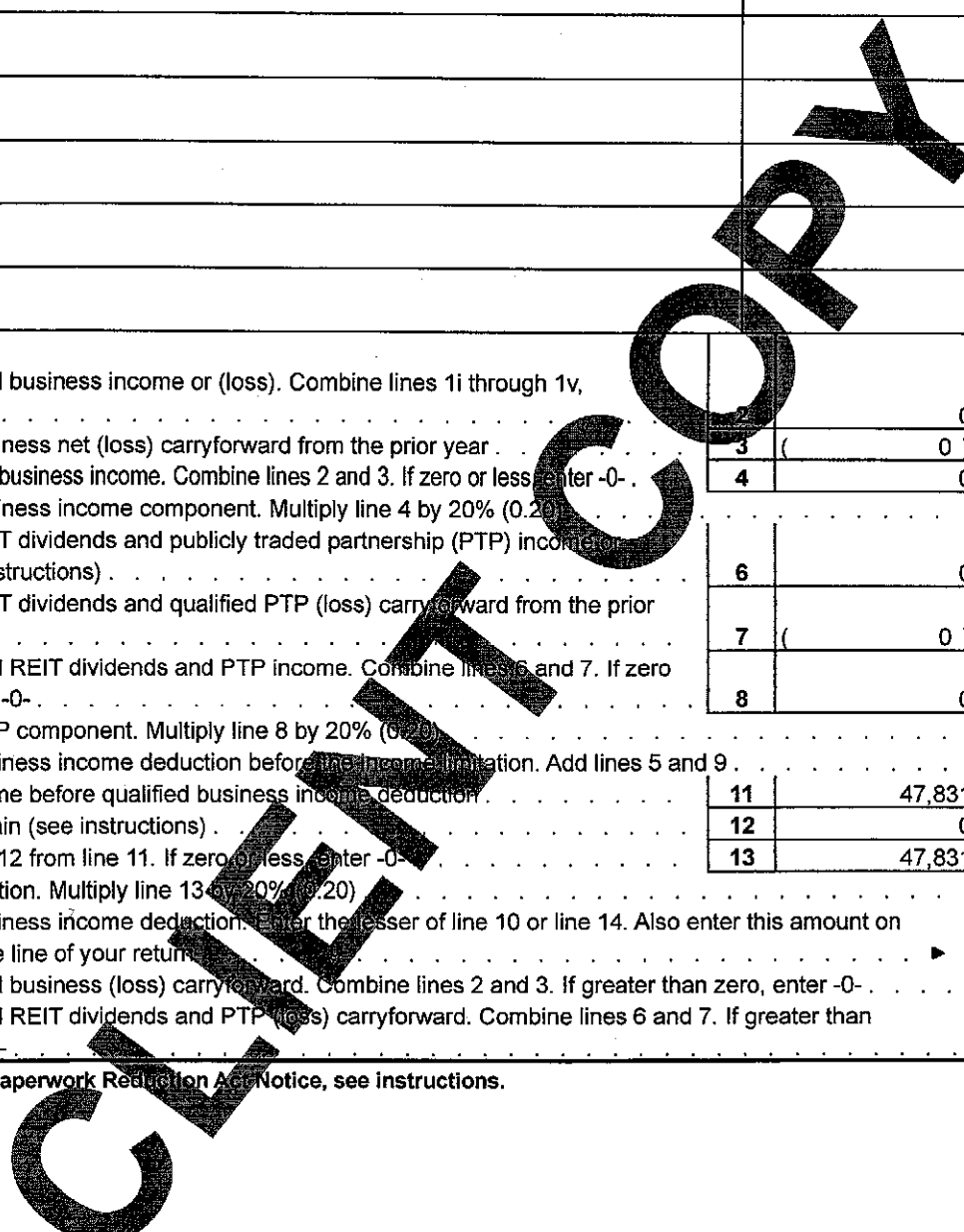
Your taxpayer identification number

SUBHRANSU K and KIRANBALA TRIPATHY

213-69-2366

1	(a) Trade, business, or aggregation name	(b) Taxpayer identification number	(c) Qualified business income or (loss)
i			
ii			
iii			
iv			
v			
2	Total qualified business income or (loss). Combine lines 1i through 1v, column (c)	0	
3	Qualified business net (loss) carryforward from the prior year	0	
4	Total qualified business income. Combine lines 2 and 3. If zero or less, enter -0-	0	
5	Qualified business income component. Multiply line 4 by 20% (0.20)		0
6	Qualified REIT dividends and publicly traded partnership (PTP) income or (loss) (see instructions)	0	
7	Qualified REIT dividends and qualified PTP (loss) carryforward from the prior year	0	
8	Total qualified REIT dividends and PTP income. Combine lines 6 and 7. If zero or less, enter -0-	0	
9	REIT and PTP component. Multiply line 8 by 20% (0.20)		0
10	Qualified business income deduction before the income limitation. Add lines 5 and 9		0
11	Taxable income before qualified business income deduction	47,831	
12	Net capital gain (see instructions)	0	
13	Subtract line 12 from line 11. If zero or less, enter -0-	47,831	
14	Income limitation. Multiply line 13 by 20% (0.20)		9,566
15	Qualified business income deduction. Enter the lesser of line 10 or line 14. Also enter this amount on the applicable line of your return ▶		0
16	Total qualified business (loss) carryforward. Combine lines 2 and 3. If greater than zero, enter -0-		0
17	Total qualified REIT dividends and PTP (loss) carryforward. Combine lines 6 and 7. If greater than zero, enter -0-		0

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



Tuition and Fees Deduction

▶ Attach to Form 1040 or 1040-SR.
▶ Go to www.irs.gov/Form8917 for the latest information.

Name(s) shown on return

SUBHRANSU K and KIRANBALA TRIPATHY

Your social security number

213-69-2366



Use this form for qualified tuition and fees paid in 2018, 2019, or 2020, and later years if legislation extends the deduction (see instructions). File a separate Form 8917 for each year after 2017 for which you qualify to take the deduction.

You can't take both an education credit from Form 8863 and the tuition and fees deduction from this form for the same student for the same tax year.

Before you begin:

- ✓ To see if you qualify for this deduction, see *Who Can Take the Deduction* in the instructions below.
- ✓ If you file Form 1040 or 1040-SR, figure any write-in adjustments.
 - For 2018: Figure any write-in adjustments to be entered on the dotted line next to Schedule 1 (Form 1040), line 36.
 - For 2019: Figure any write-in adjustments to be entered on the dotted line next to Schedule 1 (Form 1040 or 1040-SR), line 22.
 - For 2020 and later years: Figure any write-in adjustments for Schedule 1 (Form 1040 or 1040-SR); see the instructions for Forms 1040 and 1040-SR.

1	(a) Student's name (as shown on page 1 of your tax return)	(b) Student's social security number (as shown on page 1 of your tax return)	(c) Adjusted qualified expenses (see instructions)
	First name	Last name	
2	Add the amounts on line 1, column (c), and enter the total		2 0
3	Enter the amount from your "total income" line of Form 1040 or 1040-SR		3 73,012
4	<ul style="list-style-type: none"> • For 2018: Enter the total of the amounts on your 2018 Schedule 1 (Form 1040), lines 23 through 33, plus any write-in adjustments you entered on the dotted line next to Schedule 1 (Form 1040), line 36. • For 2019 and 2020: Enter the total of the amounts on your 2019 Schedule 1 (Form 1040 or 1040-SR), lines 10 through 20, plus any write-in adjustments you entered on the dotted line next to Schedule 1 (Form 1040 or 1040-SR), line 22. • For later years: See www.irs.gov/Form8917 to find out if the line references above for 2019 have changed. 		4 781
5	Subtract line 4 from line 3. If the result is more than \$80,000 (\$160,000 if married filing jointly), stop; you can't take the deduction for tuition and fees		5 72,231
* If you're filing Form 2555, 2555-EZ, or 4563, or you're excluding income from Puerto Rico, see <i>Effect of the Amount of Your Income on the Amount of Your Deduction</i> in Pub. 970 to figure the amount to enter on line 5.			
6	Tuition and fees deduction. Is the amount on line 5 more than \$65,000 (\$130,000 if married filing jointly)? <input type="checkbox"/> Yes. Enter the smaller of line 2, or \$2,000. <input checked="" type="checkbox"/> No. Enter the smaller of line 2, or \$4,000.		6 0

Also enter this amount on line 21 of the 2019 and 2020 Schedule 1 (Form 1040 or 1040-SR), or line 34 of the 2018 Schedule 1 (Form 1040). See www.irs.gov/Form8917 to find out if the line references above for 2019 have changed.

Depreciation and Amortization (Including Information on Listed Property)

Department of the Treasury
Internal Revenue Service (99)

▶ Attach to your tax return.

Attachment
Sequence No. **179**

▶ Go to www.irs.gov/Form4562 for instructions and the latest information.

Name(s) shown on return SUBHRANSU K and KIRANBALA TRIPATHY	Business or activity to which this form relates Sch E: 01 - SFR RENTAL SILVERTON	Identifying number 213-69-2366
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Part I Election To Expense Certain Property Under Section 179

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

1 Maximum amount (see instructions)	1	
2 Total cost of section 179 property placed in service (see instructions)	2	
3 Threshold cost of section 179 property before reduction in limitation (see instructions)	3	
4 Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-	4	0
5 Dollar limitation for tax year. Subtract line 4 from line 1. If zero or less, enter -0-. If married filing separately, see instructions	5	0
6		
(a) Description of property	(b) Cost (business use only)	(c) Elected cost
7 Listed property. Enter the amount from line 29		
		7
8 Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7		
		8 0
9 Tentative deduction. Enter the smaller of line 5 or line 8		
		9 0
10 Carryover of disallowed deduction from line 13 of your 2018 Form 4562.		
		10
11 Business income limitation. Enter the smaller of business income (not less than zero) or line 5. See instructions.		
		11
12 Section 179 expense deduction. Add lines 9 and 10, but don't enter more than line 11		
		12 0
13 Carryover of disallowed deduction to 2020. Add lines 9 and 10, less line 11		
		13 0

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

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

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

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

Section A	
17 MACRS deductions for assets placed in service in tax years beginning before 2019	17 9,635
18 If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here <input type="checkbox"/>	

Section B - Assets Placed in Service During 2019 Tax Year Using the General Depreciation System

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

Section C - Assets Placed in Service During 2019 Tax Year Using the Alternative Depreciation System

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

Part IV Summary (See instructions.)

21 Listed property. Enter amount from line 28	21	
22 Total. Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21. Enter here and on the appropriate lines of your return. Partnerships and S corporations—see instructions.	22	9,635
23 For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs	23	

Passive Activity Loss Limitations

Department of the Treasury
Internal Revenue Service (99)

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

Attachment
Sequence No. **88**

Name(s) shown on return
SUBHRANSU K and KIRANBALA TRIPATHY

Identifying number
213-69-2366

Part I 2019 Passive Activity Loss

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

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

1a	Activities with net income (enter the amount from Worksheet 1, column (a))	1a			
1b	Activities with net loss (enter the amount from Worksheet 1, column (b))	1b	(20,605)		
1c	Prior years' unallowed losses (enter the amount from Worksheet 1, column (c))	1c	()		
1d	Combine lines 1a, 1b, and 1c	1d	(20,605)		

Commercial Revitalization Deductions From Rental Real Estate Activities

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

All Other Passive Activities

3a	Activities with net income (enter the amount from Worksheet 3, column (a))	3a	()		
3b	Activities with net loss (enter the amount from Worksheet 3, column (b))	3b	()		
3c	Prior years' unallowed losses (enter the amount from Worksheet 3, column (c))	3c	()		
3d	Combine lines 3a, 3b, and 3c	3d	0		

4	Combine lines 1d, 2c, and 3d. If this line is zero or more, stop here and include this form with your return; all losses are allowed, including any prior year unallowed losses entered on line 1c, 2b, or 3c. Report the losses on the forms and schedules normally used	4	(20,605)
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- If line 4 is a loss and:
- Line 1d is a loss, go to Part II.
 - Line 2c is a loss (and line 1d is zero or more), skip Part II and go to Part III.
 - Line 3d is a loss (and lines 1d and 2c are zero or more), skip Parts II and III and go to line 15.

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

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

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

5	Enter the smaller of the loss on line 1d or the loss on line 4	5	20,605
6	Enter \$150,000. If married filing separately, see instructions	6	150,000
7	Enter modified adjusted gross income, but not less than zero. See instructions	7	93,617
8	Subtract line 7 from line 6	8	56,383
9	Multiply line 8 by 50% (0.50). Do not enter more than \$25,000. If married filing separately, see instructions	9	25,000
10	Enter the smaller of line 5 or line 9	10	20,605

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

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

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

11	Enter \$25,000 reduced by the amount, if any, on line 10. If married filing separately, see instructions	11	0
12	Enter the loss from line 4	12	0
13	Reduce line 12 by the amount on line 10	13	0
14	Enter the smallest of line 2c (treated as a positive amount), line 11, or line 13	14	0

Part IV Total Losses Allowed

15	Add the income, if any, on lines 1a and 3a and enter the total	15	0
16	Total losses allowed from all passive activities for 2019. Add lines 10, 14, and 15. See instructions to find out how to report the losses on your tax return	16	20,605

For Paperwork Reduction Act Notice, see instructions.

Caution: The worksheets must be filed with your tax return. Keep a copy for your records.

Worksheet 1—For Form 8582, Lines 1a, 1b, and 1c (see instructions)

Name of activity	Current year		Prior years	Overall gain or loss	
	(a) Net income (line 1a)	(b) Net loss (line 1b)	(c) Unallowed loss (line 1c)	(d) Gain	(e) Loss
Sch E: SFR RENTAL SILVERTON		20,605			20,605
Total. Enter on Form 8582, lines 1a, 1b, and 1c. ▶	0	20,605			

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

Name of activity	(a) Current year deductions (line 2a)	(b) Prior year unallowed deductions (line 2b)	(c) Overall loss
Total. Enter on Form 8582, lines 2a and 2b. ▶	0	0	

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

Name of activity	Current year		Prior years	Overall gain or loss	
	(a) Net income (line 3a)	(b) Net loss (line 3b)	(c) Unallowed loss (line 3c)	(d) Gain	(e) Loss
Total. Enter on Form 8582, lines 3a, 3b, and 3c. ▶	0	0	0		

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

Name of activity	Form or schedule and line number to be reported on (see instructions)	(a) Loss	(b) Ratio	(c) Special allowance	(d) Subtract column (c) from column (a)
Sch E: SFR RENTAL SILVERTON	Sch E, Line 22	20,605	1.000000	20,605	
Total ▶		20,605	1.00	20,605	0

Worksheet 5—Allocation of Unallowed Losses (see instructions)

Name of activity	Form or schedule and line number to be reported on (see instructions)	(a) Loss	(b) Ratio	(c) Unallowed loss
Total ▶		0	1.00	0

Worksheet 6—Allowed Losses (see instructions)

Name of activity	Form or schedule and line number to be reported on (see instructions)	(a) Loss	(b) Unallowed loss	(c) Allowed loss
Sch E: SFR RENTAL SILVERTON	Sch E, Line 22	20,605		20,605
Total		20,605	0	20,605

Worksheet 7—Activities With Losses Reported on Two or More Forms or Schedules (see instructions)

Name of activity:	(a)	(b)	(c) Ratio	(d) Unallowed loss	(e) Allowed loss
Form or schedule and line number to be reported on (see instructions):					
1a Net loss plus prior year unallowed loss from form or schedule . . . ▶					
b Net income from form or schedule ▶					
c Subtract line 1b from line 1a. If zero or less, enter -0- ▶					
Form or schedule and line number to be reported on (see instructions):					
1a Net loss plus prior year unallowed loss from form or schedule . . . ▶					
b Net income from form or schedule ▶					
c Subtract line 1b from line 1a. If zero or less, enter -0- ▶					
Form or schedule and line number to be reported on (see instructions):					
1a Net loss plus prior year unallowed loss from form or schedule . . . ▶					
b Net income from form or schedule ▶					
c Subtract line 1b from line 1a. If zero or less, enter -0- ▶					
Total		0	1.00	0	0

Form **2106**

Department of the Treasury
Internal Revenue Service (99)

Employee Business Expenses

(for use only by Armed Forces reservists, qualified performing artists, fee-basis state or local government officials, and employees with impairment-related work expenses)

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

▶ Go to www.irs.gov/Form2106 for instructions and the latest information.

OMB No. 1545-0074

2019

Attachment
Sequence No. **129**

Your name

SUBHRANSU K TRIPATHY

Occupation in which you incurred expenses

CHIEF OPERATING OFFICER

Social security number

213-69-2366

Part I Employee Business Expenses and Reimbursements

Step 1 Enter Your Expenses

		Column A Other Than Meals and Entertainment	Column B Meals and Entertainment
1	Vehicle expense from line 22 or line 29. (Rural mail carriers: See instructions.)		
2	Parking fees, tolls, and transportation, including train, bus, etc., that didn't involve overnight travel or commuting to and from work		
3	Travel expense while away from home overnight, including lodging, airplane, car rental, etc. Don't include meals		
4	Business expenses not included on lines 1 through 3. Don't include meals		
5	Meals and entertainment expenses (see instructions)		
6	Total expenses. In Column A, add lines 1 through 4 and enter the result. In Column B, enter the amount from line 5	0	0

Note: If you weren't reimbursed for any expenses in Step 1, skip line 7 and enter the amount from line 6 on line 8.

Step 2 Enter Reimbursements Received From Your Employer for Expenses Listed in Step 1

7	Enter reimbursements received from your employer that weren't reported to you in box 1 of Form W-2. Include any reimbursements reported under code "L" in box 12 of your Form W-2 (see instructions)	7		
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Step 3 Figure Expenses To Deduct

8	Subtract line 7 from line 6. If zero or less, enter -0-. However, if line 7 is greater than line 6 in Column A, report the excess as income on Form 1040 or 1040-SR, line 1 (or on Form 1040-NR, line 8)	8	0	0
<p>Note: If both columns of line 8 are zero, you can't deduct employee business expenses. Stop here and attach Form 2106 to your return.</p>				
9	In Column A, enter the amount from line 8. In Column B, multiply line 8 by 50% (0.50). (Employees subject to Department of Transportation (DOT) hours of service limits: Multiply meal expenses incurred while away from home on business by 80% (0.80) instead of 50%. For details, see instructions.)	9	0	0
10	Add the amounts on line 9 of both columns and enter the total here. Also, enter the total on Schedule 1 (Form 1040 or 1040-SR) line 11 (or Form 1040-NR, line 34). Employees with impairment-related work expenses, see the instructions for rules on where to enter the total on your return ▶	10		0

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

Form **2106** (2019)

Part II Vehicle Expenses

Section A—General Information (You must complete this section if you are claiming vehicle expenses.)

		(a) Vehicle 1	(b) Vehicle 2
11	Enter the date the vehicle was placed in service	11	
12	Total miles the vehicle was driven during 2019	12	0 miles
13	Business miles included on line 12	13	0 miles
14	Percent of business use. Divide line 13 by line 12	14	0.00%
15	Average daily roundtrip commuting distance	15	0 miles
16	Commuting miles included on line 12	16	0 miles
17	Other miles. Add lines 13 and 16 and subtract the total from line 12	17	0 miles
18	Was your vehicle available for personal use during off-duty hours?	<input type="checkbox"/> Yes <input type="checkbox"/> No	
19	Do you (or your spouse) have another vehicle available for personal use?	<input type="checkbox"/> Yes <input type="checkbox"/> No	
20	Do you have evidence to support your deduction?	<input type="checkbox"/> Yes <input type="checkbox"/> No	
21	If "Yes," is the evidence written?	<input type="checkbox"/> Yes <input type="checkbox"/> No	

Section B—Standard Mileage Rate (See the instructions for Part II to find out whether to complete this section or Section C.)

22	Multiply line 13 by 58¢ (0.58). Enter the result here and on line 1	22	0
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Section C—Actual Expenses

		(a) Vehicle	(b) Vehicle 2
23	Gasoline, oil, repairs, vehicle insurance, etc.	23	
24 a	Vehicle rentals	24a	
b	Inclusion amount (see instructions)	24b	
c	Subtract line 24b from line 24a	24c	
25	Value of employer-provided vehicle (applies only if 100% of annual lease value was included on Form W-2—see instructions)	25	
26	Add lines 23, 24c, and 25	26	
27	Multiply line 26 by the percentage on line 14	27	
28	Depreciation (see instructions)	28	
29	Add lines 27 and 28. Enter total here and on line 1	29	

Section D—Depreciation of Vehicles (Use this section only if you owned the vehicle and are completing Section C for the vehicle.)

		(a) Vehicle 1	(b) Vehicle 2
30	Enter cost or other basis (see instructions)	30	
31	Enter section 179 deduction and special allowance (see instructions)	31	
32	Multiply line 30 by line 14 (see instructions if you claimed the section 179 deduction or special allowance)	32	
33	Enter depreciation method and percentage (see instructions)	33	
34	Multiply line 32 by the percentage on line 33 (see instructions)	34	
35	Add lines 31 and 34	35	
36	Enter the applicable limit explained in the line 36 instructions	36	
37	Multiply line 36 by the percentage on line 14	37	
38	Enter the smaller of line 35 or line 37. If you skipped lines 36 and 37, enter the amount from line 35. Also enter this amount on line 28 above	38	

Paid Preparer's Due Diligence Checklist

Earned Income Credit (EIC), American Opportunity Tax Credit (AOTC), Child Tax Credit (CTC) (including the Additional Child Tax Credit (ACTC)) and Credit for Other Dependents (ODC), and Head of Household (HOH) Filing Status

2019

Department of the Treasury
Internal Revenue Service

- ▶ To be completed by preparer and filed with Form 1040, 1040-SR, 1040-NR, 1040-PR, or 1040-SS.
- ▶ Go to www.irs.gov/Form8867 for instructions and the latest information.

Attachment
Sequence No. **70**

Taxpayer name(s) shown on return

Taxpayer identification number

SUBHRANSU K and KIRANBALA TRIPATHY

213-69-2366

Enter preparer's name and PTIN

Felix W Davis

P00631462

Part I Due Diligence Requirements

Please check the appropriate box for the credit(s) and/or HOH filing status claimed on the return and complete the related Parts I-V for the benefit(s) claimed (check all that apply).

EIC CTC/ACTC/ODC AOTC HOH

- Did you complete the return based on information for tax year 2019 provided by the taxpayer or reasonably obtained by you?
- If credits are claimed on the return, did you complete the applicable EIC and/or CTC/ACTC/ODC worksheets found in the Form 1040, 1040-SR, 1040-NR, 1040-PR, or 1040-SS instructions, and/or the AOTC worksheet found in the Form 8863 instructions, or your own worksheet(s) that provides the same information, and all related forms and schedules for each credit claimed?
- Did you satisfy the knowledge requirement? To meet the knowledge requirement, you must do both of the following.
 - Interview the taxpayer, ask questions, and contemporaneously document the taxpayer's responses to determine that the taxpayer is eligible to claim the credit(s) and/or HOH filing status.
 - Review information to determine that the taxpayer is eligible to claim the credit(s) and/or HOH filing status and to compute the amount(s) of any credit(s)
- Did any information provided by the taxpayer or a third party for use in preparing the return, or information reasonably known to you, appear to be incorrect, incomplete, or inconsistent? (If "Yes," answer questions 4a and 4b. If "No," go to question 5.)
 - Did you make reasonable inquiries to determine the correct, complete, and consistent information?
 - Did you contemporaneously document your inquiries? (Documentation should include the questions you asked, whom you asked, when you asked, the information that was provided, and the impact the information had on your preparation of the return.)
- Did you satisfy the record retention requirement? To meet the record retention requirement, you must keep a copy of your documentation referenced in 4b, a copy of this Form 8867, a copy of any applicable worksheet(s), a record of how, when, and from whom the information used to prepare Form 8867 and any applicable worksheet(s) was obtained, and a copy of any document(s) provided by the taxpayer that you relied on to determine eligibility for the credit(s) and/or HOH filing status or to compute the amount(s) of the credit(s)
List those documents, if any, that you relied on
1098T; W2
- Did you ask the taxpayer whether he/she could provide documentation to substantiate eligibility for the credit(s) and/or HOH filing status and the amount(s) of any credit(s) claimed on the return if his/her return is selected for audit?
- Did you ask the taxpayer if any of these credits were disallowed or reduced in a previous year? (If credits were disallowed or reduced, go to question 7a; if not, go to question 8.)
 - Did you complete the required recertification Form 8862?
- If the taxpayer is reporting self-employment income, did you ask questions to prepare a complete and correct Schedule C (Form 1040 or 1040-SR)?

	Yes	No	N/A
1	<input checked="" type="checkbox"/>	<input type="checkbox"/>	
2	<input checked="" type="checkbox"/>	<input type="checkbox"/>	
3	<input checked="" type="checkbox"/>	<input type="checkbox"/>	
4	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
4a	<input type="checkbox"/>	<input type="checkbox"/>	
4b	<input type="checkbox"/>	<input type="checkbox"/>	
5	<input checked="" type="checkbox"/>	<input type="checkbox"/>	
6	<input checked="" type="checkbox"/>	<input type="checkbox"/>	
7	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
7a	<input type="checkbox"/>	<input type="checkbox"/>	
8	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

Part II Due Diligence Questions for Returns Claiming EIC (If the return does not claim EIC, go to Part III.)

	Yes	No	N/A
9a Have you determined that the taxpayer is, in fact, eligible to claim the EIC for the number of qualifying children claimed, or is eligible to claim the EIC without a qualifying child? (Skip 9b and 9c if the taxpayer is claiming the EIC and does not have a qualifying child.)	<input type="checkbox"/>	<input type="checkbox"/>	
b Did you ask the taxpayer if the child lived with the taxpayer for over half of the year, even if the taxpayer has supported the child the entire year?	<input type="checkbox"/>	<input type="checkbox"/>	
c Did you explain to the taxpayer the rules about claiming the EIC when a child is the qualifying child of more than one person (tiebreaker rules)?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Part III Due Diligence Questions for Returns Claiming CTC/ACTC/ODC (If the return does not claim CTC, ACTC, or ODC, go to Part IV.)

	Yes	No	N/A
10 Have you determined that each qualifying person for the CTC/ACTC/ODC is the taxpayer's dependent who is a citizen, national, or resident of the United States?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	
11 Did you explain to the taxpayer that he/she may not claim the CTC/ACTC if the taxpayer has not lived with the child for over half of the year, even if the taxpayer has supported the child, unless the child's custodial parent has released a claim to exemption for the child?	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
12 Did you explain to the taxpayer the rules about claiming the CTC/ACTC/ODC for a child of divorced or separated parents (or parents who live apart), including any requirement to attach a Form 8332 or similar statement to the return?	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

Part IV Due Diligence Questions for Returns Claiming AOTC (If the return does not claim AOTC, go to Part V.)

	Yes	No
13 Did the taxpayer provide substantiation for the credit, such as a Form 1098-T and/or receipts for the qualified tuition and related expenses for the claimed AOTC?	<input checked="" type="checkbox"/>	<input type="checkbox"/>

Part V Due Diligence Questions for Claiming HOH (If the return does not claim HOH filing status, go to Part VI.)

	Yes	No
14 Have you determined that the taxpayer was unmarried or considered unmarried on the last day of the tax year and provided more than half of the cost of keeping up a home for the year for a qualifying person?	<input type="checkbox"/>	<input type="checkbox"/>

Part VI Eligibility Certification

- ▶ You will have complied with all due diligence requirements for claiming the applicable credit(s) and/or HOH filing status on the return of the taxpayer identified above if you:
 - A. Interview the taxpayer, ask adequate questions, contemporaneously document the taxpayer's responses on the return or in your notes, review adequate information to determine if the taxpayer is eligible to claim the credit(s) and/or HOH filing status and to compute the amount(s) of the credit(s);
 - B. Complete this Form 8867 truthfully and accurately and complete the actions described in this checklist for any applicable credit(s) claimed and HOH filing status, if claimed;
 - C. Submit Form 8867 in the manner required; and
 - D. Keep all five of the following records for 3 years from the latest of the dates specified in the Form 8867 instructions under *Document Retention*.
 1. A copy of this Form 8867.
 2. The applicable worksheet(s) or your own worksheet(s) for any credit(s) claimed.
 3. Copies of any documents provided by the taxpayer on which you relied to determine the taxpayer's eligibility for the credit(s) and/or HOH filing status and to compute the amount(s) of the credit(s);
 4. A record of how, when, and from whom the information used to prepare this form and the applicable worksheet(s) was obtained.
 5. A record of any additional information you relied upon, including questions you asked and the taxpayer's responses, to determine the taxpayer's eligibility for the credit(s) and/or HOH filing status and to compute the amount(s) of the credit(s).
- ▶ If you have not complied with all due diligence requirements, you may have to pay a \$530 penalty for each failure to comply related to a claim of an applicable credit or HOH filing status.

15 Do you certify that all of the answers on this Form 8867 are, to the best of your knowledge, true, correct, and complete?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
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Summary of Unadjusted Basis of Qualified Property (4562)

12/31/2019

Summary of Qualified Property by Activity

Activity		Unadjusted Cost or Basis
1	Sch E: 01	265,000
2	2106: 01	0

Detail of Qualified Property

Activity	Asset Description	Date In Service	Recovery Period	Years in Service	Total Cost or Basis	Business/Time Use Percent	Unadjusted Cost or Basis
3	Sch E: 01 18 SILVERTON	1/1/2017	27.5	3	265,000	100.00%	265,000

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Line 1 (1040) - Wages, Salaries, Tips, etc.

W-2 Wages, Salaries, Tips, etc.

		Filer	Spouse
1	Wages (W-2)	133,667	0
2	Statutory wages (Sch C, 1040)	0	0
3	Subtract line 2 from line 1	133,667	0
	Total W-2 Wages, Salaries, Tips, etc.		133,667

Non W-2 Wages, Salaries, Tips, etc.

4	Scholarship and fellowship grants not reported on W-2	0	0
5	Foreign employer compensation not reported on W-2	0	0
6	Wages received as a household employee. An employer is not required to provide a W-2		
7	Miscellaneous income (1099-MISC)	0	0
8	Disability or deferrals (1099-R)	0	0
9	Excess reimbursement (2106)	0	0
10	Taxable dependent care benefits (2441)	0	0
11	Excess reimbursement (3903)	0	0
12	Taxable tips (4137)	0	0
13	Total wages (8919)	0	0
14	Taxable benefits (8839)	0	0
15	Excess salary deferrals (Different limits may apply. See instructions)		
16	Clergy excess allowance	0	0
17			
18			
19	Subtotal for filer and spouse	0	0
	Total Non W-2 Wages, Salaries, Tips, etc.		0

Total Wages, Salaries, Tips, etc.

20	Total wages, salaries, tips, etc.	133,667	0
	Less exclusion of prior year adoption benefits (8839)	0	0
	Less retired on disability public service officers (PSO) excluded insurance premiums	0	0
	Total		133,667

CLIENT COPY

Line 13a (1040) - Child Tax Credit and Credit For Other Dependents**Part 1**

1	Number of qualifying children under 17 with the required social security number:	0	X \$2,000	1	0
2	Number of other dependents, including qualifying children who are not under 17 or who do not have the required social security number:	2	X \$500	2	1,000
CAUTION: Don't include yourself, your spouse, or anyone who is not a U.S. citizen, U.S. national, or U.S. resident alien. Also, don't include anyone you included on line 1.					
3	Add lines 1 and 2			3	1,000
4	Enter the adjusted gross income from Form 1040	4	72,231		
5	Enter the total of any -				
a	Exclusion of income from Puerto Rico	5a	0		
b	Foreign earned income exclusion, housing exclusion or housing deduction from Form 2555	5b	0		
c	Income exclusion of bona fide residents of American Samoa from Form 4563	5c	0		
	Add lines 5a, 5b and 5c. Enter the total		0		
6	Add lines 4 and 5. Enter the total	6	72,231		
7	Enter the amount shown below for your filing status:				
	* Married filing jointly - \$400,000	7	400,000		
	* All other filing statuses - \$200,000				
8	Is the amount on line 6 more than the amount on line 7?				
	<input checked="" type="checkbox"/> No. Leave line 8 blank. Enter -0- on line 9.				
	<input type="checkbox"/> Yes. Subtract line 7 from line 6. If the result is not a multiple of \$1,000, increase it to the next multiple of \$1,000 (for example, increase \$425 to \$1,000, increase \$1,025 to \$2,000, etc.).	8	0		
9	Multiply the amount on line 8 by 5% (0.05). Enter the result	9	0		
10	Is the amount on line 3 more than the amount on line 9?				
	<input type="checkbox"/> No. Stop. You cannot take the child tax credit or credit for other dependents on Form 1040. You also cannot take the additional child tax credit on Form 1040. Complete the rest of your Form 1040.				
	<input checked="" type="checkbox"/> Yes. Subtract line 9 from line 3. Enter the result. Go to Part 2	10	1,000		

Part 2

11	Enter the tax from Form 1040	11	5,351		
12	Add the following amounts from Form 1040:				
	Schedule 3, foreign tax credit		0		
	Schedule 3, credit for child and dependent care expenses		0		
	Schedule 3, retirement savings		3,500		
	Schedule 3, retirement contributions credit		0		
	Form 5695, nonbusiness energy property credit if applicable		0		
	Form 8910, personal use part of credit		0		
	Form 8936, personal use part of credit		0		
	Schedule R, credit for the elderly or the disabled		0		
	Enter the total	12	3,500		
13	Subtract line 12 from line 11	13	1,851		
14	Are you claiming any of the following credits?				
	* Mortgage interest credit, Form 8836				
	* Adoption credit, Form 8839				
	* Residential energy efficient property credit, Form 5695, Part I				
	* District of Columbia first-time homebuyer credit, Form 8859				
	<input checked="" type="checkbox"/> No. Enter -0-				
	<input type="checkbox"/> Yes. If you are filing Form 2555, enter -0-				
	Otherwise, complete the Line 14 Worksheet to figure the amount to enter here	14	0		
15	Subtract line 14 from line 13. Enter the result	15	1,851		
16	Is the amount on line 10 of this worksheet more than the amount on line 15?				
	<input checked="" type="checkbox"/> No. Enter the amount from line 10.				
	<input type="checkbox"/> Yes. Enter the amount from line 15. See the TIP below.	16	1,000		

Enter this amount on Form 1040, line 13a

Tip: You may be able to take the additional child tax credit on Form 1040 only if you answered "Yes" on line 16 and line 1 is more than zero.

* First, complete your Form 1040 through earned income credit line (also complete excess social security and tier 1 RRTA tax withheld line).

* Then, use Schedule 8812 to figure any additional child tax credit.

Line 14 Worksheet

1	Enter the amount from line 10 of the Child Tax Credit and Credit for Other Dependents Worksheet	1	0
2	Number of qualifying children under 17 with the required social security number:	0	X \$1,400
2		2	0

TIP: The number of children you use for this line is the same as the number of children you used for line 1 of the Child Tax Credit and Credit for Other Dependents Worksheet.

3 Enter your earned income from the Earned Income Worksheet 3 _____ 0

4 Is the amount on line 3 more than \$2,500?
 No. Leave line 4 blank, enter -0- on line 5, and go to line 6.
 Yes. Subtract \$2,500 from the amount on line 3. Enter the result 4 _____ 0

5 Multiply the amount on line 4 by 15% (0.15) and enter the result. 5 _____ 0

6 On line 2 of this worksheet, is the amount \$4,200 or more?
 No.
 * If line 2 or line 5 above is zero, enter the amount from line 1 above on line 14 of this worksheet. Do not complete the rest of this worksheet. Instead, go back to the Child Tax Credit and Credit for Other Dependents Worksheet and do the following. Enter -0- on line 14, and complete lines 15 and 16.
 * If both line 2 and line 5 are more than zero, leave lines 7 through 10 blank, enter -0- on line 11, and go to line 12.
 Yes. If line 5 above is equal to or more than line 1 above, leave lines 7 through 10 blank, enter -0- on line 11, and go to line 12. Otherwise, go to line 7.

If married filing jointly, include your spouse's amounts with yours when completing lines 7 and 8.

7 If your employer withheld or you paid Additional Medicare Tax or Tier 1 RRTA taxes, use the Additional Medicare Tax and RRTA Tax Worksheet to figure the amount to enter otherwise enter the total of the following amounts from Form(s) W-2:
 * Social security tax withheld from box 4, and
 * Medicare tax withheld from box 6 7 _____ 0

8 Enter the total of any -
 a Deductible part of self-employment tax and unreported social security and Medicare tax from Schedule 1 and Schedule 2 8a _____ 0
 b Any taxes that you identified using code "UT" and entered on the dotted line next to Schedule 2 line 8 8b _____ 0
 Add lines 8a and 8b. Enter the total 8 _____ 0

9 Add lines 7 and 8. Enter the total 9 _____ 0

10 Enter the earned income credit and excess social security and tier 1 RRTA tax withheld from Form 1040 and Schedule 8 10 _____ 0

11 Subtract line 10 from line 9. If the result is zero or less, enter -0- 11 _____ 0

12 Enter the larger of line 5 or line 11. 12 _____ 0

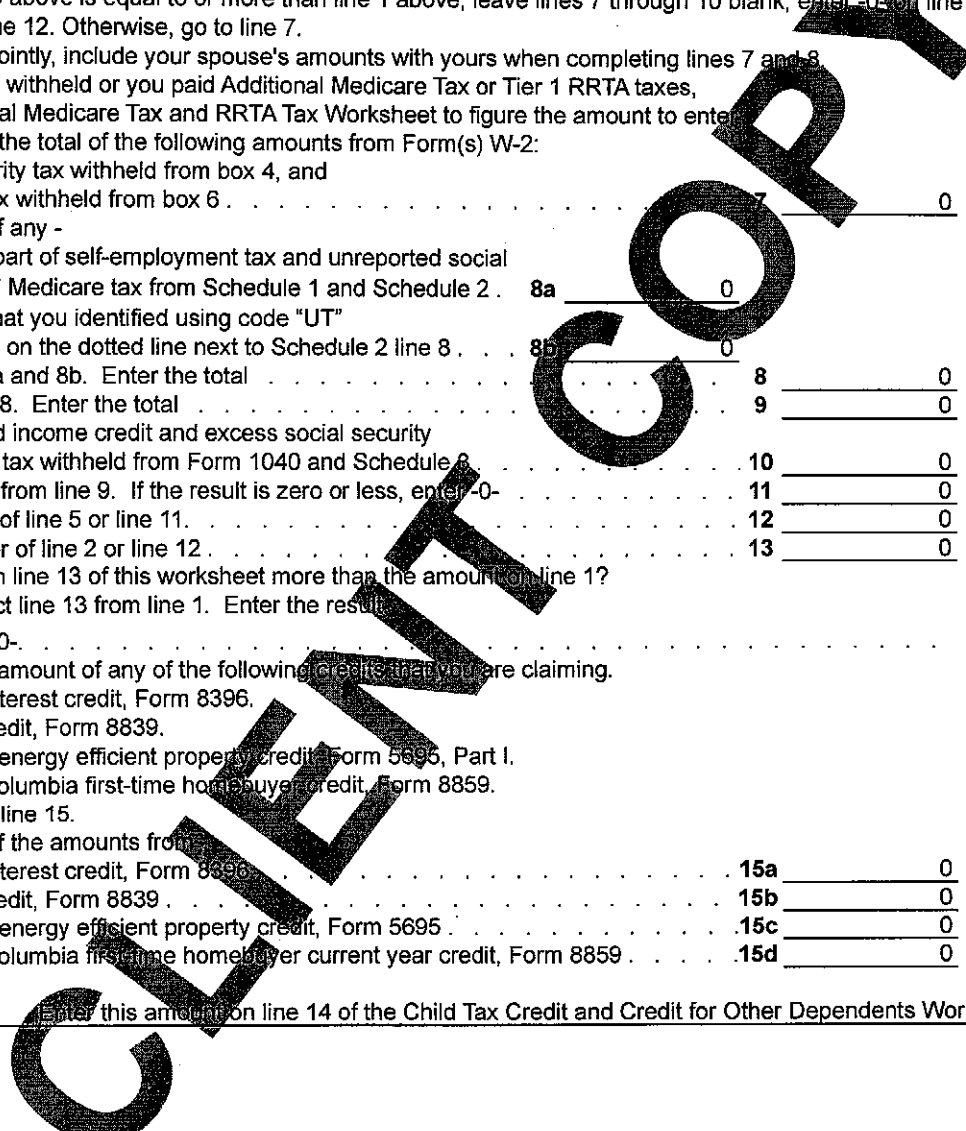
13 Enter the amount of line 2 or line 12 13 _____ 0

14 Is the amount on line 13 of this worksheet more than the amount on line 1?
 No. Subtract line 13 from line 1. Enter the result 14 _____ 0
 Yes. Enter -0- 14 _____ 0

Next, figure the amount of any of the following credits that you are claiming.
 * Mortgage interest credit, Form 8396.
 * Adoption credit, Form 8839.
 * Residential energy efficient property credit, Form 5695, Part I.
 * District of Columbia first-time homebuyer credit, Form 8859.
 Then, go to line 15.

15 Enter the total of the amounts from
 a Mortgage interest credit, Form 8396 15a _____ 0
 b Adoption credit, Form 8839 15b _____ 0
 c Residential energy efficient property credit, Form 5695 15c _____ 0
 d District of Columbia first-time homebuyer current year credit, Form 8859 15d _____ 0
 15 _____ 0

Enter this amount on line 14 of the Child Tax Credit and Credit for Other Dependents Worksheet.



Line 20, Sch 1 (1040) - Student Loan Interest Deduction

1 Enter the total interest paid in 2019 on qualified student loans.			
a	Enter filer amount	1a	781
b	Enter spouse amount	1b	
c	Sub-total of interest paid, not more than \$2,500	1c	781
2 Modified AGI Additions:			
a	Enter the amount from line 2 of Schedule B (Form 1040)	2a	45
b	Excludable interest on series EE and I U.S. savings bonds issued after 1989	2b	
c	Subtract line 2b from line 2a	2c	45
d	Total income (exclude taxable interest) from Form 1040	2d	72,967
e	Foreign earned income exclusion, housing exclusion or housing deduction from Form 2555	2e	0
f	Income exclusion of bona fide residents of American Samoa from Form 4563	2f	0
g	Exclusion of income from Puerto Rico	2g	0
h	Total additions	2h	73,012
3	Enter the total of the amounts from Schedule 1, lines 10 through 19, plus any write-in adjustments you entered on the dotted line next to Schedule 1, line 22	3	0
4	Subtract line 3 from line 2h	4	73,012
5 Enter the amount shown below for your filing status.			
	* Single, head of household, or qualifying widow(er)-\$70,000		
	* Married filing jointly-\$140,000	5	140,000
6 Is the amount on line 4 more than the amount on line 5?			
<input checked="" type="checkbox"/>	No. Skip lines 6 and 7, enter -0- on line 8, and go to line 9.		
<input type="checkbox"/>	Yes. Subtract line 5 from line 4	6	0
7 Divide line 6 by \$15,000 (\$30,000 if married filing jointly). Enter the result as a decimal (rounded to at least three places). If the result is 1.000 or more, enter 1.000			
		7	0.000
8	Multiply line 1c by line 7	8	0
9	Student loan interest deduction. Subtract line 8 from line 1c	9	781

Line 3 (2210) - Refundable Credits, Including the Premium Tax Credit

1	Earned income credit (EIC)	1	0
2	Additional child tax credit	2	0
3	Refundable part of the American opportunity credit (Form 8863)	3	1,000
4	Health coverage tax credit (Form 8885)	4	0
5	Premium tax credit (Form 8962)	5	0
6	Credit for federal tax paid on fuels	6	0
7		7	
8		8	
9		9	
10	Total	10	1,000

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Other Income Not Reported on 1099-MISC (Sch E (1040) Page 1)

		Total	3,400	3,400
Property: 01	Payer Name	Income Type	Full Amount	Allowed
1	RENT RECEIVED	Rental	3,400	3,400
2				0

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Line 22 (Sch E (1040) Page 1) - Allowed Amounts for 01

	Amount Before Limitations	After At-Risk Limitation	After Passive Limitation	Current Year Allowed Amounts
Ordinary income (loss) excluding depreciation	-10,970			
Depreciation (less Section 179)	-9,635			
Net ordinary income (loss) (less Section 179)	-20,605	-20,605	-20,605	-20,605
Short-term capital income (loss)	0	0	0	0
Long-term capital income (loss) - Non 28%	0	0	0	0
Long-term capital income (loss) - 28%	0	0	0	0
Section 1231 income (loss)	0	0	0	0
Ordinary income (loss) (Form 4797, Line 10)	0	0	0	0
			After Business Income*	
Section 179 expense	0		0	0
Total income (losses) and deductions	-20,605	-20,605	-20,605	-20,605

***Note: Please see Form 4562 for Section 179 limitations**

Amounts reported on Schedule E

	Regular	AMT
1 Passive loss allowed from Form 8582	-20,605	-20,605
2 Passive income	0	0
3 Nonpassive loss allowed	0	0
4 Nonpassive income	0	0
5 Add lines 1 through 4. Enter amount on Schedule E, Line 22	-20,605	-20,605

Summary of Section 199A Income for 01 (Sch E (1040) Page 1)

	Amount Before Limitations	After At-Risk Limitation	After Passive Limitation	Current Year Allowed Amounts
Net ordinary income (loss) excluding Section 179	-20,605	-20,605	-20,605	-20,605
Section 1231 loss	0	0	0	0
Ordinary income (loss) (Form 4797, Line 10)	0	0	0	0
Section 179 expense	0	0	0	0
Total income (losses) and deductions	-20,605	-20,605	-20,605	-20,605

Line 22 (Sch E (1040) Page 1) - AMT Allowed Amounts for 01

	Amount Before Limitations	After At-Risk Limitation	After Passive Limitation	Current Year Allowed Amounts
Ordinary income (loss)	-20,605	-20,605	-20,605	-20,605
Short-term capital income (loss)	0	0	0	0
Long-term capital income (loss) - Non 28%	0	0	0	0
Long-term capital income (loss) - 28%	0	0	0	0
Section 1231 income (loss)	0	0	0	0
Ordinary income (loss) (Form 4797, Line 10)	0	0	0	0
			After Business Income*	
Section 179 expense	0	0	0	0
Total income (losses) and deductions	-20,605	-20,605	-20,605	-20,605

***Note: Please see Form 4562 for Section 179 limitations**

Line 2m (6251) - Passive Activities

		Regular	AMT
1 From Schedules C	1	0	0
2 From Schedules E	2	-20,605	-20,605
3 From Schedules F	3	0	0
4 From Form 4835	4	0	0
5 From K-1 Input (1065)	5	0	0
6 From K-1 Input (1120S)	6	0	0
7 From K-1 Input (1041)	7	0	0
8 From PTPs	8	0	0
9 Total	9	-20,605	-20,605
10 Passive activities adjustment	10		0

Line 19 (8863) - Credit Limit Worksheet

Nonrefundable lifetime learning credit

1 Enter the amount from Form 8863, line 18	1	2,000
2 Enter the amount from Form 1040, line 12b	2	5,351
3 Enter the total, if any, of your credits from: • Schedule 3 (Form 1040), lines 1, 2, and Schedule R, line 22;	3	0
4 Subtract line 3 from line 2	4	5,351
5 Nonrefundable lifetime learning credit. Enter the smaller of line 1 or line 4	5	2,000

Nonrefundable American opportunity credit

6 Enter the amount from Form 8863, line 9	6	1,500
7 Enter the amount from Form 1040, line 12b	7	5,351
8 Enter the total, if any, of your credits from: • Schedule 3 (Form 1040), lines 1, 2, and Schedule R, line 22; and the amount from line 5 above	8	2,000
9 Subtract line 8 from line 7	9	3,351
10 Nonrefundable American opportunity credit. Enter the smaller of line 6 or line 9	10	1,500
11 Nonrefundable education credits. Add line 5 and line 10	11	3,500

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Assets by Classification - Sch E: 01

12/31/2019

SUBHRANJU K and KIRANBALA TRIPATHY 213-69-2366

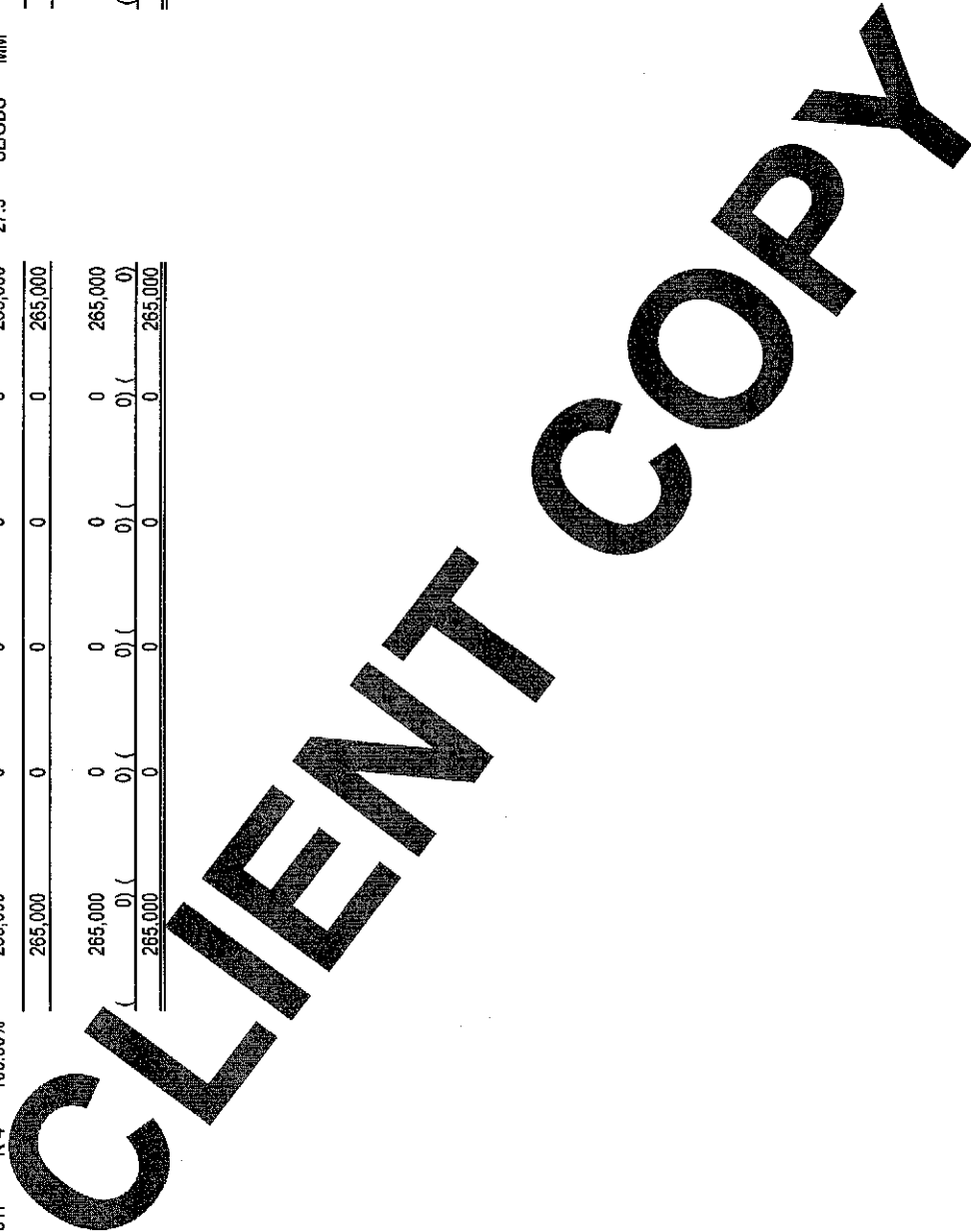
Item No.	Description of Property <small>(179) indicates DISPOSED</small>	Date Placed In Service	Asset Code	Business Use %	Cost or Other Basis	Sec. 179 Deduction	Credit	Special Allowance	Salvage Value	Recovery Basis	Recovery Period	Method	Convention Code	Prior Accum. Deprec., 179, Bonus	2019 Deprec.	2019 Accum. Deprec.
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27.5-yr Residential rental real estate

1	18 SILVERTON	1/1/2017	R-4	100.00%	265,000	0	0	0	0	265,000	27.5	SL/GDS	MM	18,870	9,635	28,505
Total: 27.5-yr Res rental real estate					265,000	0	0	0	0	265,000				18,870	9,635	28,505

SubTotals
Less: Disposed Assets
Ending Totals

265,000	0	0	0	0	265,000					265,000				18,870	9,635	28,505	
(0)	(0)	(0)	(0)	(0)	(0)			(0)	(0)
265,000	0	0	0	0	265,000					265,000				18,870	9,635	28,505	



Detail Report - Sch E: 01

12/31/2019

SUBHRANSU K and KIRANBALA TRIPATHY 213-69-2366

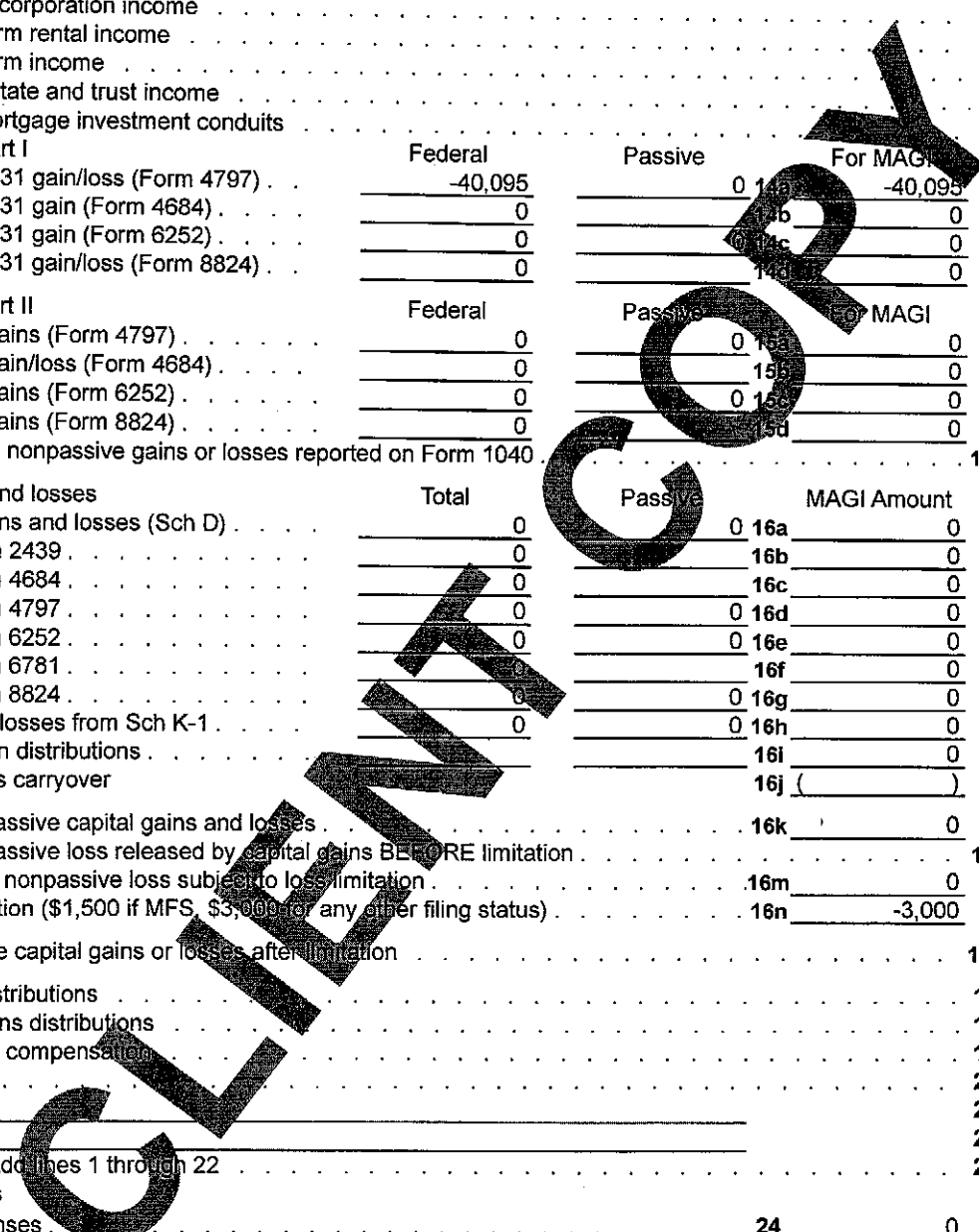
Item No.	Description of Property <small>**>** indicates DISPOSED</small>	Date Placed in Service	Business Use %	Cost or Other Basis	Sec. 179 Deduction	Special Allowance	Recovery Basis	Rec Period	Method	Convention Code	Prior Accum. Deprec., 179, Bonus	2019 Current Deprec.	2019 Accum. Deprec.
1	18 SILVERTON	11/1/2017	100.00%	265,000	0	0	265,000	27.5	SL/GDS	MM	18,870	9,635	28,505
				265,000	0	0	265,000				18,870	9,635	28,505
				(0)	(0)	(0)	(0)				(0)	(0)	(0)
				<u>265,000</u>	<u>0</u>	<u>0</u>	<u>265,000</u>				<u>18,870</u>	<u>9,635</u>	<u>28,505</u>

SubTotals
Less: Disposed Assets
Ending Totals

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Line 7 (8582) - Modified Adjusted Gross Income

Income				
1	Wages		133,667	
2	Interest income before Series EE Bond exclusion		45	
3	Dividend income		0	
4	Tax refund		0	
5	Alimony received		0	
6	Nonpassive business income		0	
7	Royalty and nonpassive rental activities income		0	
8	Nonpassive partnership income		0	
9	Nonpassive S corporation income		0	
10	Nonpassive farm rental income		0	
11	Nonpassive farm income		0	
12	Nonpassive estate and trust income		0	
13	Real estate mortgage investment conduits		0	
14	Form 4797, Part I			
		Federal	Passive	For MAGI
a	Section 1231 gain/loss (Form 4797)	-40,095	0	-40,095
b	Section 1231 gain (Form 4684)	0	0	0
c	Section 1231 gain (Form 6252)	0	0	0
d	Section 1231 gain/loss (Form 8824)	0	0	0
15	Form 4797, Part II			
		Federal	Passive	For MAGI
a	Ordinary gains (Form 4797)	0	0	0
b	Ordinary gain/loss (Form 4684)	0	15	0
c	Ordinary gains (Form 6252)	0	0	0
d	Ordinary gains (Form 8824)	0	0	0
e	Form 4797 nonpassive gains or losses reported on Form 1040			
				15e -40,095
16	Capital gains and losses	Total	Passive	MAGI Amount
a	Capital gains and losses (Sch D)	0	0	16a 0
b	From Form 2439	0	0	16b 0
c	From Form 4684	0	0	16c 0
d	From Form 4797	0	0	16d 0
e	From Form 6252	0	0	16e 0
f	From Form 6781	0	0	16f 0
g	From Form 8824	0	0	16g 0
h	Gains and losses from Sch K-1	0	0	16h 0
i	Capital gain distributions	0	0	16i 0
j	Capital loss carryover			16j ()
k	Total nonpassive capital gains and losses			16k 0
l	Total nonpassive loss released by capital gains BEFORE limitation			16l 0
m	Remaining nonpassive loss subject to loss limitation			16m 0
n	Loss limitation (\$1,500 if MFS, \$3,000 for any other filing status)			16n -3,000
o	Nonpassive capital gains or losses after limitation			16o 0
17	Taxable IRA distributions			17 0
18	Taxable pensions distributions			18 0
19	Unemployment compensation			19 0
20	Other income			20 0
21				21
22				22
23	Total income. Add lines 1 through 22			23 93,617
Adjustments				
24	Educator expenses	24	0	
25	Certain business expenses of reservists, performing artists, etc	25	0	
26	Moving expenses	26	0	
27	Self-employed health insurance deduction	27	0	
28	Penalty on early withdrawals of savings	28	0	
29	Alimony paid	29	0	
30	Self-employed SEP, SIMPLE, and qualified plans	30	0	
31	Health savings account deduction	31	0	
32	Other adjustments	32	0	
33		33		
34		34		
35	Total adjustments. Add lines 24 through 34	35	0	
36	Exclusion amount from employer provided adoption assistance	36	0	
37	Modified adjusted gross income. Line 23 minus line 35 plus line 36	37	93,617	



Form **8582**

AMT Passive Activity Loss Limitations

OMB No. 1545-1008

2019

Department of the Treasury
Internal Revenue Service (99)

▶ **DO NOT FILE.**
▶ **Keep for your records.**

Attachment
Sequence No. **88**

Name(s) shown on return

SUBHRANSU K and KIRANBALA TRIPATHY

Identifying number

213-69-2366

Part I 2019 Passive Activity Loss

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

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

1a	Activities with net income (enter the amount from Worksheet 1, column (a))	1a		1d	
b	Activities with net loss (enter the amount from Worksheet 1, column (b))	1b	(20,605)		
c	Prior years' unallowed losses (enter the amount from Worksheet 1, column (c))	1c	()		
d	Combine lines 1a, 1b, and 1c.			1d	(20,605)

Commercial Revitalization Deductions From Rental Real Estate Activities

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

All Other Passive Activities

3a	Activities with net income (enter the amount from Worksheet 3, column (a))	3a			
b	Activities with net loss (enter the amount from Worksheet 3, column (b))	3b	()		
c	Prior years' unallowed losses (enter the amount from Worksheet 3, column (c))	3c	()		
d	Combine lines 3a, 3b, and 3c.			3d	0

4	Combine lines 1d, 2c, and 3d. If this line is zero or more, stop here and include this form with your return; all losses are allowed, including any prior year unallowed losses entered on line 1c, 2b, or 3c. Report the losses on the forms and schedules normally used.	4	(20,605)
---	--	---	------------

- If line 4 is a loss and:
- Line 1d is a loss, go to Part II.
 - Line 2c is a loss (and line 1d is zero or more), skip Part II and go to Part III.
 - Line 3d is a loss (and lines 1d and 2c are zero or more), skip Parts II and III and go to line 15.

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

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

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

5	Enter the smaller of the loss on line 1d or the loss on line 4	5	20,605
6	Enter \$150,000. If married filing separately, see instructions	6	150,000
7	Enter modified adjusted gross income, but not less than zero. See instructions.	7	93,617
8	Subtract line 7 from line 6	8	56,383
9	Multiply line 8 by 50% (0.50). Do not enter more than \$25,000. If married filing separately, see instructions	9	25,000
10	Enter the smaller of line 5 or line 9	10	20,605

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

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

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

11	Enter \$25,000 reduced by the amount, if any, on line 10. If married filing separately, see instructions	11	0
12	Enter the loss from line 4	12	0
13	Reduce line 12 by the amount on line 10	13	0
14	Enter the smallest of line 2c (treated as a positive amount), line 11, or line 13	14	0

Part IV Total Losses Allowed

15	Add the income, if any, on lines 1a and 3a and enter the total	15	0
16	Total losses allowed from all passive activities for 2019. Add lines 10, 14, and 15. See instructions to find out how to report the losses on your tax return	16	20,605

For Paperwork Reduction Act Notice, see instructions.

AMT Form **8582** (2019)

Caution: The worksheets must be filed with your tax return. Keep a copy for your records.

Worksheet 1—For Form 8582, Lines 1a, 1b, and 1c (see instructions)

Name of activity	Current year		Prior years	Overall gain or loss	
	(a) Net income (line 1a)	(b) Net loss (line 1b)	(c) Unallowed loss (line 1c)	(d) Gain	(e) Loss
Sch E: SFR RENTAL SILVERTON		20,605			20,605
Total. Enter on Form 8582, lines 1a, 1b, and 1c. ▶	0	20,605			

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

Name of activity	(a) Current year deductions (line 2a)	(b) Prior year unallowed deductions (line 2b)	(c) Overall loss
Total. Enter on Form 8582, lines 2a and 2b. ▶	0	0	

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

Name of activity	Current year		Prior years	Overall gain or loss	
	(a) Net income (line 3a)	(b) Net loss (line 3b)	(c) Unallowed loss (line 3c)	(d) Gain	(e) Loss
Total. Enter on Form 8582, lines 3a, 3b, and 3c. ▶	0	0	0		

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

Name of activity	Form or schedule and line number to be reported on (see instructions)	(a) Loss	(b) Ratio	(c) Special allowance	(d) Subtract column (c) from column (a)
Sch E: SFR RENTAL SILVERTON	Sch E, Line 22	20,605	1.000000	20,605	
Total ▶		20,605	1.00	20,605	0

Worksheet 5—Allocation of Unallowed Losses (see instructions)

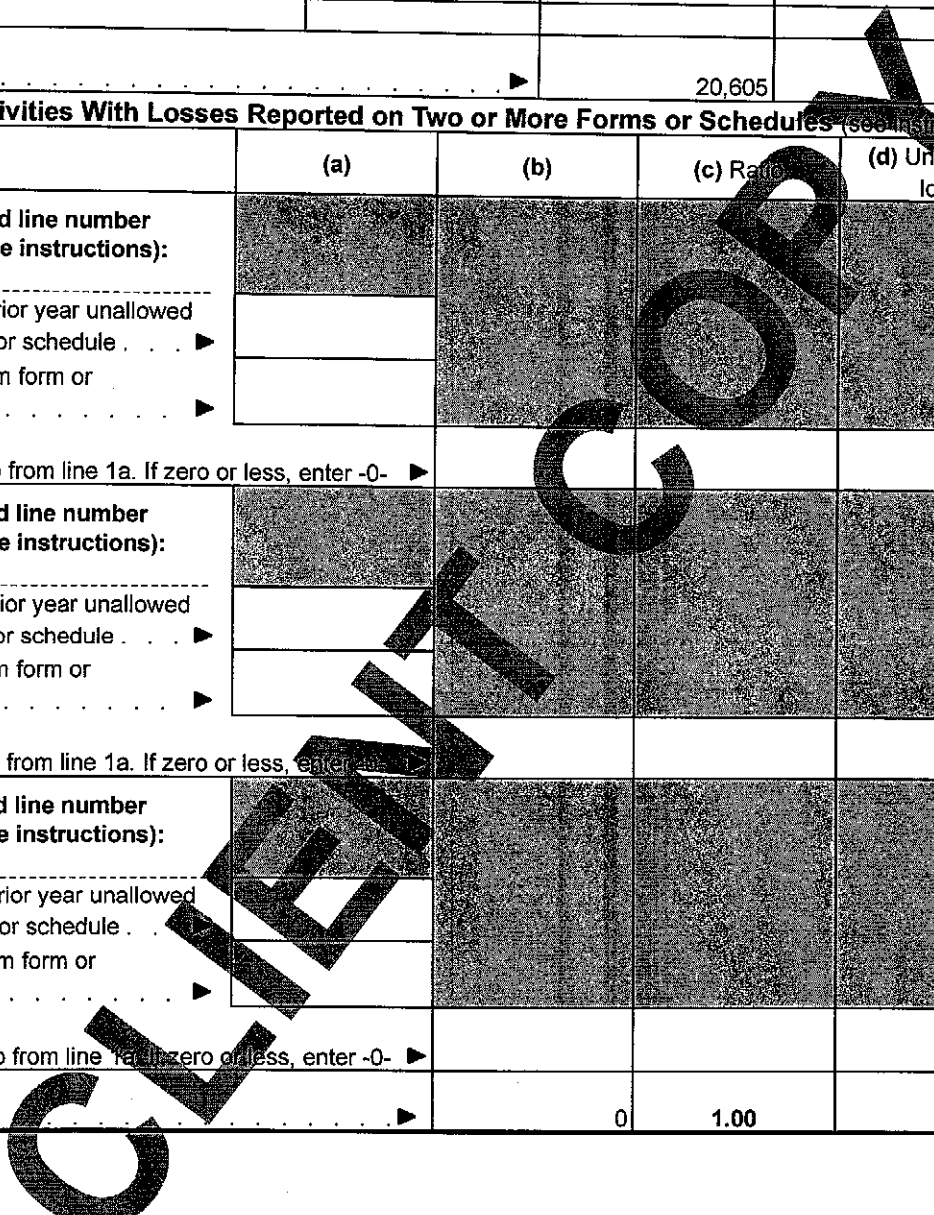
Name of activity	Form or schedule and line number to be reported on (see instructions)	(a) Loss	(b) Ratio	(c) Unallowed loss
Total ▶		0	1.00	0

Worksheet 6—Allowed Losses (see instructions.)

Name of activity	Form or schedule and line number to be reported on (see instructions)	(a) Loss	(b) Unallowed loss	(c) Allowed loss
Sch E: SFR RENTAL SILVERTON	Sch E, Line 22	20,605		20,605
Total		20,605	0	20,605

Worksheet 7—Activities With Losses Reported on Two or More Forms or Schedules (see instructions)

Name of activity:	(a)	(b)	(c) Ratio	(d) Unallowed loss	(e) Allowed loss
Form or schedule and line number to be reported on (see instructions):					
1a Net loss plus prior year unallowed loss from form or schedule . . . ▶					
b Net income from form or schedule . . . ▶					
c Subtract line 1b from line 1a. If zero or less, enter -0- ▶					
Form or schedule and line number to be reported on (see instructions):					
1a Net loss plus prior year unallowed loss from form or schedule . . . ▶					
b Net income from form or schedule . . . ▶					
c Subtract line 1b from line 1a. If zero or less, enter -0- ▶					
Form or schedule and line number to be reported on (see instructions):					
1a Net loss plus prior year unallowed loss from form or schedule . . . ▶					
b Net income from form or schedule . . . ▶					
c Subtract line 1b from line 1a. If zero or less, enter -0- ▶					
Total		0	1.00	0	0



Education Expense (1040 EdExp (1098-T)) - Student Summary

Student Name	Educational Institution 1	Qualified Expenses	Credit or Deduction	Reported on Form
1 ANIKET TRIPATHY	CALIFORNIA STATE UNIV CHICO	5,740	American Opportunity Credit	8863
2 NIKITA TRIPATHY	MIDWESTERN UNIVERSITY	59,194	Lifetime Learning Credit	8863
		64,934	Total	

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Interest Summary (1099INT (Worksheet))

<u>Interest</u>	Total	Filer	Spouse
Seller-financed mortgage	0	0	0
U.S. Savings bonds/ treasury obligations	0	0	0
Taxable interest from Form(s) 1099INT, box 1	45	22	23
Taxable interest from K-1 inputs	0	0	0
Tax-exempt interest from Form(s) 1099INT, box 8	0	0	0
Tax-exempt interest from K-1 inputs	0	0	0
Total Interest	45	22	23

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W-2 Summary by Payers (W2 (1040))

Payers		F/S	1 Fed Wage	2 Fed Tax	3 SS Wage	4 SS Tax	5 Med Wage	6 Med Tax	7 SS Tips	8 Alloc Tips	10 Dep Care	11 Dist Plan
1	PACIFIC PHARMACEUTICALS	F	133,667	13,908	132,900	8,240	133,667	1,938	0	0	0	0
Total this page			133,667	13,908	132,900	8,240	133,667	1,938	0	0	0	0
Payers		F/S	St 1	16a St Wage	17a State Tax	18a Local Wage	19a Local Tax	St 2	16b St Wage	17b State Tax	18b Local Wage	19b Local Tax
1	PACIFIC PHARMACEUTICALS	F	CA	133,667	6,082	0	0		0	0	0	0
Total this page				133,667	6,082	0	0		0	0	0	0

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