

**Filing Status**  Single  Married filing jointly  Married filing separately (MFS)  Head of household (HOH)  Qualifying widow(er) (QW)  
 Check only one box. If you checked the MFS box, enter the name of your spouse. If you checked the HOH or QW box, enter the child's name if the qualifying person is a child but not your dependent ▶

Your first name and middle initial NAGESWARA R		Last name KANUPARTHI		Your social security number 220-83-3035	
If joint return, spouse's first name and middle initial DEEPTHI		Last name KANUPARTHI		Spouse's social security number 212-87-1921	
Home address (number and street). If you have a P.O. box, see instructions. 12014 GREY SQUIRREL ST				Apt. no.	
City, town, or post office. If you have a foreign address, also complete spaces below. CLARKSBURG			State MD	ZIP code 20871	
Foreign country name		Foreign province/state/county		Foreign postal code	

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

At any time during 2020, did you receive, sell, send, exchange, or otherwise acquire any financial interest in any virtual currency?  Yes  No

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

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

Dependents (see instructions):		(2) Social security number	(3) Relationship to you	(4) <input checked="" type="checkbox"/> if qualifies for (see instructions):	
(1) First name	Last name			Child tax credit	Credit for other dependents
NIPUN	KANUPARTHI	905-96-6007	Son	<input type="checkbox"/>	<input checked="" type="checkbox"/>
PRANAHITHA	KANUPARTHI	972-87-2260	Daughter	<input type="checkbox"/>	<input checked="" type="checkbox"/>
				<input type="checkbox"/>	<input type="checkbox"/>
				<input type="checkbox"/>	<input type="checkbox"/>

Attach Sch. B if required.  <b>Standard Deduction for—</b> • Single or Married filing separately, \$12,400 • Married filing jointly or Qualifying widow(er), \$24,800 • Head of household, \$18,650 • If you checked any box under <i>Standard Deduction</i> , see instructions.	<b>1</b>	Wages, salaries, tips, etc. Attach Form(s) W-2 . . . . .		<b>1</b>	115,355.	
	<b>2a</b>	Tax-exempt interest . . . . .	<b>2a</b>	<b>2b</b>	61.	
	<b>3a</b>	Qualified dividends . . . . .	<b>3a</b>	99.	<b>3b</b>	99.
	<b>4a</b>	IRA distributions . . . . .	<b>4a</b>		<b>4b</b>	
	<b>5a</b>	Pensions and annuities . . . . .	<b>5a</b>		<b>5b</b>	
	<b>6a</b>	Social security benefits . . . . .	<b>6a</b>		<b>6b</b>	
	<b>7</b>	Capital gain or (loss). Attach Schedule D if required. If not required, check here . . . . .		<input type="checkbox"/>	<b>7</b>	7,752.
	<b>8</b>	Other income from Schedule 1, line 9 . . . . .			<b>8</b>	-16,994.
	<b>9</b>	Add lines 1, 2b, 3b, 4b, 5b, 6b, 7, and 8. This is your <b>total income</b> . . . . .			<b>9</b>	106,273.
	<b>10</b>	Adjustments to income:				
	<b>a</b>	From Schedule 1, line 22 . . . . .	<b>10a</b>	6,000.		
	<b>b</b>	Charitable contributions if you take the standard deduction. See instructions . . . . .	<b>10b</b>			
	<b>c</b>	Add lines 10a and 10b. These are your <b>total adjustments to income</b> . . . . .			<b>10c</b>	6,000.
	<b>11</b>	Subtract line 10c from line 9. This is your <b>adjusted gross income</b> . . . . .			<b>11</b>	100,273.
	<b>12</b>	<b>Standard deduction or itemized deductions</b> (from Schedule A) . . . . .			<b>12</b>	24,800.
<b>13</b>	Qualified business income deduction. Attach Form 8995 or Form 8995-A . . . . .			<b>13</b>		
<b>14</b>	Add lines 12 and 13 . . . . .			<b>14</b>	24,800.	
<b>15</b>	<b>Taxable income.</b> Subtract line 14 from line 11. If zero or less, enter -0- . . . . .			<b>15</b>	75,473.	

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



**SCHEDULE 1  
(Form 1040)**

Department of the Treasury  
Internal Revenue Service

**Additional Income and Adjustments to Income**

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

OMB No. 1545-0074

**2020**  
Attachment  
Sequence No. **01**

Name(s) shown on Form 1040, 1040-SR, or 1040-NR  
NAGESWARA R & DEEPTHI KANUPARTHI

Your social security number  
220-83-3035

**Part I Additional Income**

<b>1</b>	Taxable refunds, credits, or offsets of state and local income taxes . . . . .	<b>1</b>	
<b>2a</b>	Alimony received . . . . .	<b>2a</b>	
<b>b</b>	Date of original divorce or separation agreement (see instructions) ▶ _____		
<b>3</b>	Business income or (loss). Attach Schedule C . . . . .	<b>3</b>	
<b>4</b>	Other gains or (losses). Attach Form 4797 . . . . .	<b>4</b>	
<b>5</b>	Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E	<b>5</b>	-16,994.
<b>6</b>	Farm income or (loss). Attach Schedule F . . . . .	<b>6</b>	
<b>7</b>	Unemployment compensation . . . . .	<b>7</b>	
<b>8</b>	Other income. List type and amount ▶ _____	<b>8</b>	
<b>9</b>	Combine lines 1 through 8. Enter here and on Form 1040, 1040-SR, or 1040-NR, line 8 . . . . .	<b>9</b>	-16,994.

**Part II Adjustments to Income**

<b>10</b>	Educator expenses . . . . .	<b>10</b>	
<b>11</b>	Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106 . . . . .	<b>11</b>	
<b>12</b>	Health savings account deduction. Attach Form 8889 . . . . .	<b>12</b>	
<b>13</b>	Moving expenses for members of the Armed Forces. Attach Form 3903 . . . . .	<b>13</b>	
<b>14</b>	Deductible part of self-employment tax. Attach Schedule SE . . . . .	<b>14</b>	
<b>15</b>	Self-employed SEP, SIMPLE, and qualified plans . . . . .	<b>15</b>	
<b>16</b>	Self-employed health insurance deduction . . . . .	<b>16</b>	
<b>17</b>	Penalty on early withdrawal of savings . . . . .	<b>17</b>	
<b>18a</b>	Alimony paid . . . . .	<b>18a</b>	
<b>b</b>	Recipient's SSN . . . . . ▶ _____		
<b>c</b>	Date of original divorce or separation agreement (see instructions) ▶ _____		
<b>19</b>	IRA deduction . . . . .	<b>19</b>	6,000.
<b>20</b>	Student loan interest deduction . . . . .	<b>20</b>	
<b>21</b>	Tuition and fees deduction. Attach Form 8917 . . . . .	<b>21</b>	
<b>22</b>	Add lines 10 through 21. These are your <b>adjustments to income</b> . Enter here and on Form 1040, 1040-SR, or 1040-NR, line 10a . . . . .	<b>22</b>	6,000.

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

BAA

REV 08/30/21 PRO

Schedule 1 (Form 1040) 2020

**SCHEDULE D**  
**(Form 1040)**

**Capital Gains and Losses**

OMB No. 1545-0074

**2020**

Attachment  
Sequence No. **12**

Department of the Treasury  
Internal Revenue Service (99)

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

Name(s) shown on return  
**NAGESWARA R & DEEPTHI KANUPARTHI**

Your social security number  
**220-83-3035**

Did you dispose of any investment(s) in a qualified opportunity fund during the tax year?  **Yes**  **No**  
If "Yes," attach Form 8949 and see its instructions for additional requirements for reporting your gain or loss.

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

See instructions for how to figure the amounts to enter on the lines below. This form may be easier to complete if you round off cents to whole dollars.	(d) Proceeds (sales price)	(e) Cost (or other basis)	(g) Adjustments to gain or loss from Form(s) 8949, Part I, line 2, column (g)	(h) Gain or (loss) Subtract column (e) from column (d) and combine the result with column (g)
<b>1a</b> Totals for all short-term transactions reported on Form 1099-B for which basis was reported to the IRS and for which you have no adjustments (see instructions). However, if you choose to report all these transactions on Form 8949, leave this line blank and go to line 1b .				
<b>1b</b> Totals for all transactions reported on Form(s) 8949 with <b>Box A</b> checked . . . . .	833,001.	828,480.	3,231.	7,752.
<b>2</b> Totals for all transactions reported on Form(s) 8949 with <b>Box B</b> checked . . . . .				
<b>3</b> Totals for all transactions reported on Form(s) 8949 with <b>Box C</b> checked . . . . .				
<b>4</b> Short-term gain from Form 6252 and short-term gain or (loss) from Forms 4684, 6781, and 8824 . . . . .				<b>4</b>
<b>5</b> Net short-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1 . . . . .				<b>5</b>
<b>6</b> Short-term capital loss carryover. Enter the amount, if any, from line 8 of your <b>Capital Loss Carryover Worksheet</b> in the instructions . . . . .				<b>6</b> ( )
<b>7 Net short-term capital gain or (loss).</b> Combine lines 1a through 6 in column (h). If you have any long-term capital gains or losses, go to Part II below. Otherwise, go to Part III on the back . . . . .				<b>7</b> 7,752.

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

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

**Part III Summary**

<p><b>16</b> Combine lines 7 and 15 and enter the result . . . . .</p> <ul style="list-style-type: none"> <li>• If line 16 is a <b>gain</b>, enter the amount from line 16 on Form 1040, 1040-SR, or 1040-NR, line 7. Then, go to line 17 below.</li> <li>• If line 16 is a <b>loss</b>, skip lines 17 through 20 below. Then, go to line 21. Also be sure to complete line 22.</li> <li>• If line 16 is <b>zero</b>, skip lines 17 through 21 below and enter -0- on Form 1040, 1040-SR, or 1040-NR, line 7. Then, go to line 22.</li> </ul>	<b>16</b>	7,752.
<p><b>17</b> Are lines 15 and 16 <b>both</b> gains?</p> <p><input type="checkbox"/> <b>Yes.</b> Go to line 18.</p> <p><input checked="" type="checkbox"/> <b>No.</b> Skip lines 18 through 21, and go to line 22.</p>		
<p><b>18</b> If you are required to complete the <b>28% Rate Gain Worksheet</b> (see instructions), enter the amount, if any, from line 7 of that worksheet . . . . . ▶</p>	<b>18</b>	
<p><b>19</b> If you are required to complete the <b>Unrecaptured Section 1250 Gain Worksheet</b> (see instructions), enter the amount, if any, from line 18 of that worksheet . . . . . ▶</p>	<b>19</b>	
<p><b>20</b> Are lines 18 and 19 both zero or blank and are you not filing Form 4952?</p> <p><input type="checkbox"/> <b>Yes.</b> Complete the <b>Qualified Dividends and Capital Gain Tax Worksheet</b> in the instructions for Forms 1040 and 1040-SR, line 16. <b>Don't</b> complete lines 21 and 22 below.</p> <p><input type="checkbox"/> <b>No.</b> Complete the <b>Schedule D Tax Worksheet</b> in the instructions. <b>Don't</b> complete lines 21 and 22 below.</p>		
<p><b>21</b> If line 16 is a loss, enter here and on Form 1040, 1040-SR, or 1040-NR, line 7, the <b>smaller</b> of:</p> <ul style="list-style-type: none"> <li>• The loss on line 16; or</li> <li>• (\$3,000), or if married filing separately, (\$1,500) } . . . . .</li> </ul> <p><b>Note:</b> When figuring which amount is smaller, treat both amounts as positive numbers.</p>	<b>21</b> ( )	
<p><b>22</b> Do you have qualified dividends on Form 1040, 1040-SR, or 1040-NR, line 3a?</p> <p><input checked="" type="checkbox"/> <b>Yes.</b> Complete the <b>Qualified Dividends and Capital Gain Tax Worksheet</b> in the instructions for Forms 1040 and 1040-SR, line 16.</p> <p><input type="checkbox"/> <b>No.</b> Complete the rest of Form 1040, 1040-SR, or 1040-NR.</p>		



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

**Supplemental Income and Loss**

OMB No. 1545-0074

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

**2020**

Department of the Treasury  
Internal Revenue Service (99)

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

Attachment  
Sequence No. **13**

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

Name(s) shown on return

Your social security number

NAGESWARA R & DEEPTHI KANUPARTHI

220-83-3035

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

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

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

<b>1a</b>	Physical address of each property (street, city, state, ZIP code)				
<b>A</b>	12014 GREY SQUIRREL ST CLARKSBURG MD 20871				
<b>B</b>					
<b>C</b>					
<b>1b</b>	Type of Property (from list below)	<b>2</b> For each rental real estate property listed above, report the number of fair rental and personal use days. Check the <b>QJV</b> box only if you meet the requirements to file as a qualified joint venture. See instructions.	<b>Fair Rental Days</b>	<b>Personal Use Days</b>	<b>QJV</b>
<b>A</b>	3		365	0	<input type="checkbox"/>
<b>B</b>					<input type="checkbox"/>
<b>C</b>					<input type="checkbox"/>

**Type of Property:**

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

<b>Income:</b>		<b>Properties:</b>		<b>A</b>	<b>B</b>	<b>C</b>
<b>3</b>	Rents received . . . . .	<b>3</b>				
<b>4</b>	Royalties received . . . . .	<b>4</b>				
<b>Expenses:</b>						
<b>5</b>	Advertising . . . . .	<b>5</b>				
<b>6</b>	Auto and travel (see instructions) . . . . .	<b>6</b>				
<b>7</b>	Cleaning and maintenance . . . . .	<b>7</b>				
<b>8</b>	Commissions. . . . .	<b>8</b>				
<b>9</b>	Insurance . . . . .	<b>9</b>				
<b>10</b>	Legal and other professional fees . . . . .	<b>10</b>				
<b>11</b>	Management fees . . . . .	<b>11</b>				
<b>12</b>	Mortgage interest paid to banks, etc. (see instructions)	<b>12</b>		12,244.		
<b>13</b>	Other interest. . . . .	<b>13</b>				
<b>14</b>	Repairs. . . . .	<b>14</b>				
<b>15</b>	Supplies . . . . .	<b>15</b>				
<b>16</b>	Taxes . . . . .	<b>16</b>		4,750.		
<b>17</b>	Utilities. . . . .	<b>17</b>				
<b>18</b>	Depreciation expense or depletion . . . . .	<b>18</b>				
<b>19</b>	Other (list) ▶ . . . . .	<b>19</b>				
<b>20</b>	Total expenses. Add lines 5 through 19 . . . . .	<b>20</b>		16,994.		
<b>21</b>	Subtract line 20 from line 3 (rents) and/or 4 (royalties). If result is a (loss), see instructions to find out if you must file <b>Form 6198</b> . . . . .	<b>21</b>		-16,994.		
<b>22</b>	Deductible rental real estate loss after limitation, if any, on <b>Form 8582</b> (see instructions) . . . . .	<b>22</b>	(	-16,994.)	(	)
<b>23a</b>	Total of all amounts reported on line 3 for all rental properties . . . . .	<b>23a</b>				
<b>b</b>	Total of all amounts reported on line 4 for all royalty properties . . . . .	<b>23b</b>				
<b>c</b>	Total of all amounts reported on line 12 for all properties . . . . .	<b>23c</b>		12,244.		
<b>d</b>	Total of all amounts reported on line 18 for all properties . . . . .	<b>23d</b>				
<b>e</b>	Total of all amounts reported on line 20 for all properties . . . . .	<b>23e</b>		16,994.		
<b>24</b>	<b>Income.</b> Add positive amounts shown on line 21. <b>Do not</b> include any losses . . . . .	<b>24</b>				
<b>25</b>	<b>Losses.</b> Add royalty losses from line 21 and rental real estate losses from line 22. Enter total losses here . . . . .	<b>25</b>	(	16,994.)		
<b>26</b>	<b>Total rental real estate and royalty income or (loss).</b> Combine lines 24 and 25. Enter the result here. If Parts II, III, IV, and line 40 on page 2 do not apply to you, also enter this amount on Schedule 1 (Form 1040), line 5. Otherwise, include this amount in the total on line 41 on page 2 . . . . .	<b>26</b>		-16,994.		

For Paperwork Reduction Act Notice, see the separate instructions.

NPA

-16,994.

Schedule E (Form 1040) 2020

**Paid Preparer's Due Diligence Checklist**

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

**2020**

Department of the Treasury  
Internal Revenue Service

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

Attachment  
Sequence No. **70**

Taxpayer name(s) shown on return <b>NAGESWARA R &amp; DEEPTHI KANUPARTHI</b>	Taxpayer identification number <b>220-83-3035</b>
Enter preparer's name and PTIN <b>SYAM PRIYA RAM SAGAR GUPTA TALLAM</b> <span style="float:right;"><b>P02082703</b></span>	

**Part I Due Diligence Requirements**

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

	Yes	No	N/A
<b>1</b> Did you complete the return based on information for tax year 2020 provided by the taxpayer or reasonably obtained by you? . . . . .	<input checked="" type="checkbox"/>	<input type="checkbox"/>	
<b>2</b> If credits are claimed on the return, did you complete the applicable EIC and/or CTC/ACTC/ODC worksheets found in the Form 1040, 1040-SR, 1040-NR, 1040-PR, or 1040-SS instructions, and/or the AOTC worksheet found in the Form 8863 instructions, or your own worksheet(s) that provides the same information, and all related forms and schedules for each credit claimed? . . . . .	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<b>3</b> Did you satisfy the knowledge requirement? To meet the knowledge requirement, you must do both of the following. • Interview the taxpayer, ask questions, and contemporaneously document the taxpayer's responses to determine that the taxpayer is eligible to claim the credit(s) and/or HOH filing status. • Review information to determine that the taxpayer is eligible to claim the credit(s) and/or HOH filing status and to figure the amount(s) of any credit(s) . . . . .	<input checked="" type="checkbox"/>	<input type="checkbox"/>	
<b>4</b> Did any information provided by the taxpayer or a third party for use in preparing the return, or information reasonably known to you, appear to be incorrect, incomplete, or inconsistent? (If "Yes," answer questions 4a and 4b. If "No," go to question 5.) . . . . .	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
<b>a</b> Did you make reasonable inquiries to determine the correct, complete, and consistent information? . . . . .	<input type="checkbox"/>	<input type="checkbox"/>	
<b>b</b> Did you contemporaneously document your inquiries? (Documentation should include the questions you asked, whom you asked, when you asked, the information that was provided, and the impact the information had on your preparation of the return.) . . . . .	<input type="checkbox"/>	<input type="checkbox"/>	
<b>5</b> Did you satisfy the record retention requirement? To meet the record retention requirement, you must keep a copy of your documentation referenced in 4b, a copy of this Form 8867, a copy of any applicable worksheet(s), a record of how, when, and from whom the information used to prepare Form 8867 and any applicable worksheet(s) was obtained, and a copy of any document(s) provided by the taxpayer that you relied on to determine eligibility for the credit(s) and/or HOH filing status or to figure the amount(s) of the credit(s) . . . . . List those documents provided by the taxpayer, if any, that you relied on: _____ _____ _____	<input checked="" type="checkbox"/>	<input type="checkbox"/>	
<b>6</b> Did you ask the taxpayer whether he/she could provide documentation to substantiate eligibility for the credit(s) and/or HOH filing status and the amount(s) of any credit(s) claimed on the return if his/her return is selected for audit? . . . . .	<input checked="" type="checkbox"/>	<input type="checkbox"/>	
<b>7</b> Did you ask the taxpayer if any of these credits were disallowed or reduced in a previous year? . . . . . <b>(If credits were disallowed or reduced, go to question 7a; if not, go to question 8.)</b>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<b>a</b> Did you complete the required recertification Form 8862? . . . . .	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<b>8</b> If the taxpayer is reporting self-employment income, did you ask questions to prepare a complete and correct Schedule C (Form 1040)? . . . . .	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>



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

	Yes	No	N/A
<b>9a</b> Have you determined that the taxpayer is eligible to claim the EIC for the number of qualifying children claimed, or is eligible to claim the EIC without a qualifying child? <b>(If the taxpayer is claiming the EIC and does not have a qualifying child, go to question 10.)</b> . . . . .	<input type="checkbox"/>	<input type="checkbox"/>	
<b>b</b> Did you ask the taxpayer if the child lived with the taxpayer for over half of the year, even if the taxpayer has supported the child the entire year? . . . . .	<input type="checkbox"/>	<input type="checkbox"/>	
<b>c</b> Did you explain to the taxpayer the rules about claiming the EIC when a child is the qualifying child of more than one person (tiebreaker rules)? . . . . .	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

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

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

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

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

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

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

**Part VI Eligibility Certification**

- ▶ **You will have complied with all due diligence requirements for claiming the applicable credit(s) and/or HOH filing status on the return of the taxpayer identified above if you:**
  - A. Interview the taxpayer, ask adequate questions, contemporaneously document the taxpayer's responses on the return or in your notes, review adequate information to determine if the taxpayer is eligible to claim the credit(s) and/or HOH filing status and to figure the amount(s) of the credit(s);
  - B. Complete this Form 8867 truthfully and accurately and complete the actions described in this checklist for any applicable credit(s) claimed and HOH filing status, if claimed;
  - C. Submit Form 8867 in the manner required; **and**
  - D. Keep all five of the following records for 3 years from the latest of the dates specified in the Form 8867 instructions under *Document Retention*.
    1. A copy of this Form 8867.
    2. The applicable worksheet(s) or your own worksheet(s) for any credit(s) claimed.
    3. Copies of any documents provided by the taxpayer on which you relied to determine the taxpayer's eligibility for the credit(s) and/or HOH filing status and to figure the amount(s) of the credit(s).
    4. A record of how, when, and from whom the information used to prepare this form and the applicable worksheet(s) was obtained.
    5. A record of any additional information you relied upon, including questions you asked and the taxpayer's responses, to determine the taxpayer's eligibility for the credit(s) and/or HOH filing status and to figure the amount(s) of the credit(s).

▶ **If you have not complied with all due diligence requirements, you may have to pay a \$540 penalty for each failure to comply related to a claim of an applicable credit or HOH filing status.**

<b>15</b> Do you certify that all of the answers on this Form 8867 are, to the best of your knowledge, true, correct, and complete? . . . . .	Yes	No
	<input checked="" type="checkbox"/>	<input type="checkbox"/>



201010013

Keep this form for your records. Do not send this form to the State of Maryland unless specifically requested to do so. See Instructions.

Print Using Blue or Black Ink Only.

NAGESWARA R KANUPARTHI 220833035
First Name MI Last Name SSN/Taxpayer Identification Number
DEEPTHI MI KANUPARTHI 212871921
Spouse's First Name MI Spouse's Last Name SSN/Taxpayer Identification Number

Part I Tax Return Information (whole dollars only)

- 1. Amount of overpayment to be applied to 2021 estimated tax
2. Amount of overpayment to be refunded to you REFUND 3004
3. Total amount due (Pay in full by April 15, 2021. See instructions.)

Part II Taxpayer Declaration and Signature Authorization

Under penalties of perjury, I declare that I have compared the information contained on my electronic return with the information that I provided to my Electronic Return Originator (ERO) or entered on-line and that the name(s) and amounts described above agree with the amounts shown on the corresponding lines of my 2020 Maryland electronic income tax return.

Your PIN: check one box only

[X] I authorize GLOBAL TAXES LLC to enter or generate my PIN 33035 as my signature on my tax year 2020 electronically filed income tax return.

[ ] I will enter my PIN as my signature on my tax year 2020 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.

Your signature Date

Spouse's PIN: check one box only

[X] I authorize GLOBAL TAXES LLC to enter or generate my PIN 71921 as my signature on my tax year 2020 electronically filed income tax return.

[ ] I will enter my PIN as my signature on my tax year 2020 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.

Spouse's signature Date

Practitioner PIN Method Returns Only

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. 58727861989

I certify this numeric entry is my PIN, which is my signature for the tax year 2020 electronically filed income tax return for the taxpayer(s). I confirm that I am submitting this return in accordance with the requirements of the Practitioner PIN method and the Maryland MeF Handbook for Authorized e-file Providers.

ERO's signature Date 09292021

DO NOT MAIL



205020013

\$

OR FISCAL YEAR BEGINNING \_\_\_\_\_ 2020, ENDING \_\_\_\_\_

220833035 Your Social Security Number 212871921 Spouse's Social Security Number

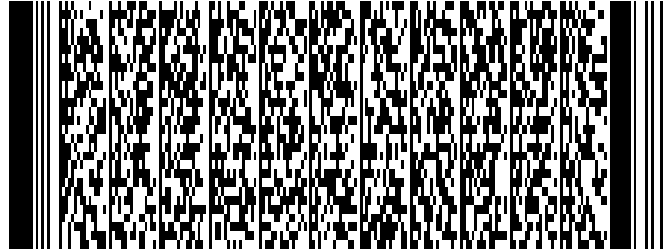
NAGESWARA Your First Name KANUPARTHI Your Last Name DEEPTHI Spouse's First Name KANUPARTHI Spouse's Last Name

R

MI

MI

Does your name match the name on your social security card? If not, to ensure you get credit for your personal exemptions, contact SSA at 1-800-772-1213 or visit www.ssa.gov.



12014 GREY SQUIRREL ST Current Mailing Address Line 1 (Street No. and Street Name or PO Box)

CLARKSBURG MD 20871 Current Mailing Address Line 2 (Apt No., Suite No., Floor No.) City or Town State ZIP Code + 4

REQUIRED: Maryland Physical address of taxing area as of December 31, 2020 or last day of the taxable year for fiscal year taxpayers. See Instruction 6. Part-year residents see Instruction 26.

1600 MONTGOMERY 4 Digit Political Subdivision Code (See Instruction 6) Maryland Political Subdivision (See Instruction 6)

12014 GREY SQUIRREL ST Maryland Physical Address Line 1 (Street No. and Street Name) (No PO Box)

Maryland Physical Address Line 2 (Apt No., Suite No., Floor No.) (No PO Box)

CLARKSBURG MD 20871 MONTGOMERY City State ZIP Code + 4 Maryland County

FILING STATUS

CHECK ONE BOX

See Instruction 1 if you are required to file.

- 1. Single (If you can be claimed on another person's tax return, use Filing Status 6.)
2. [X] Married filing joint return or spouse had no income
3. Married filing separately, Spouse SSN
4. Head of household
5. Qualifying widow(er) with dependent child
6. Dependent taxpayer (Enter 0 in Exemption Box (A) - See Instruction 7.)

PART-YEAR RESIDENT

See Instruction 26.

Dates of Maryland Residence (MM DD YYYY) FROM TO

Other state of residence:

If you began or ended legal residence in Maryland in 2020 place a P in the box. MILITARY: If you or your spouse has non-Maryland military income, place an M in the box.

Enter Military Income amount here:

EXEMPTIONS

See Instruction 10. Check appropriate box(es). NOTE: If you are claiming dependents, you must attach the Dependents' Information Form 502B to this form to receive the applicable exemption amount.

- A. [X] Yourself [X] Spouse . . . . Enter number checked [2] See Instruction 10 A. \$ 6400
B. [ ] 65 or over [ ] 65 or over
[ ] Blind [ ] Blind . . . . . Enter number checked [ ] X \$1,000 . . . . . B. \$
C. [ ] Enter number from line 3 of Dependent Form 502B . . . . . [2] See Instruction 10 C. \$ 6400
D. Enter Total Exemptions (Add A, B and C.) . . . . . [4] Total Amount . . . . D. \$ 12800

Print Using Blue or Black Ink Only

Place your W-2 wage and tax statements and ATTACH HERE with one staple. Do not attach check or money order to Form 502. Attach check or money order to Form PV.



205020113

NAME NAGESWARA R & DEEPTHI KANUPARTHI SSN 220833035

<b>MARYLAND HEALTH CARE COVERAGE</b> See Instruction 3.	Check here <input type="checkbox"/> If you do not have health care coverage      DOB (mm/dd/yyyy) ▶ _____ Check here <input type="checkbox"/> If your spouse does not have health care coverage      DOB (mm/dd/yyyy) ▶ _____ Check here <input type="checkbox"/> I authorize the Comptroller of Maryland to share information from this tax return with the Maryland Health Benefit Exchange for the purpose of determining pre-eligibility for no-cost or low-cost health care coverage. E-mail address ▶ _____
<b>INCOME</b> See Instruction 11.	1. Adjusted gross income from your federal return . . . . . ▶ 1. <u>100273</u> 1a. Wages, salaries and/or tips . . . . . ▶ 1a. <u>115355</u> 1b. Earned income . . . . . ▶ 1b. _____ 1c. Capital Gain or (loss) . . . . . ▶ 1c. <u>7752</u> 1d. Taxable Pensions, IRAs, Annuities (Attach Form 502R.) ▶ 1d. _____ 1e. Place a "Y" in this box if the amount of your investment income is more than \$3,650. . . . . ▶ <input checked="" type="checkbox"/> Y
<b>ADDITIONS TO MARYLAND INCOME</b> See Instruction 12.	2. Tax-exempt interest on state and local obligations (bonds) other than Maryland . . . . . ▶ 2. _____ 3. State retirement pickup. . . . . ▶ 3. _____ 4. Lump sum distributions (from worksheet in Instruction 12.) . . . . . ▶ 4. _____ 5. Other additions (Enter code letter(s) from Instruction 12.) ▶ _____ 6. Total additions (Add lines 2 through 5 plus line 3 of Form 502LU.) . . . . . ▶ 6. _____ 7. Total federal adjusted gross income and Maryland additions (Add lines 1 and 6.) . . . . . ▶ 7. <u>100273</u>
<b>SUBTRACTIONS FROM MARYLAND INCOME</b> See Instruction 13.	8. Taxable refunds, credits or offsets of state and local income taxes included in line 1 . . . . . ▶ 8. _____ 9. Child and dependent care expenses . . . . . ▶ 9. _____ 10a. Pension exclusion from worksheet (13A) . . . . . Yourself ▶ <input type="checkbox"/> Spouse ▶ <input type="checkbox"/> ▶ 10a. _____ 10b. Pension exclusion from worksheet (13E) . . . . . Yourself ▶ <input type="checkbox"/> Spouse ▶ <input type="checkbox"/> ▶ 10b. _____ 11. Taxable Social Security and RR benefits (Tier I, II and supplemental) included in line 1 . . . . . ▶ 11. _____ 12. Income received during period of nonresidence (See Instruction 26.) . . . . . ▶ 12. _____ 13. Subtractions from attached Form 502SU . . . . . ▶ XB _____ ▶ 13. <u>10000</u> 14. Two-income subtraction from worksheet in Instruction 13. . . . . ▶ 14. _____ 15. Total subtractions (Add lines 8 through 14 plus line 7 of Form 502LU.) . . . . . ▶ 15. <u>10000</u> 16. Maryland adjusted gross income (Subtract line 15 from line 7.) . . . . . ▶ 16. <u>90273</u>
<b>DEDUCTION METHOD</b> See Instruction 16.	All taxpayers must select one method and check the appropriate box. ▶ <input checked="" type="checkbox"/> <b>STANDARD DEDUCTION METHOD</b> (Enter amount on line 17.) ▶ <input type="checkbox"/> <b>ITEMIZED DEDUCTION METHOD</b> (Complete lines 17a and 17b.) 17a. Total federal itemized deductions (from line 17, federal Schedule A) . . . . . ▶ 17a. _____ 17b. State and local income taxes (See Instruction 14.) . . . . . ▶ 17b. _____ Subtract line 17b from line 17a and enter amount on line 17. 17. Deduction amount (Part-year residents see Instruction 26 (l and m).) . . . . . ▶ 17. <u>4650</u>
	18. Net income (Subtract line 17 from line 16.) . . . . . ▶ 18. <u>85623</u> 19. Exemption amount from Exemptions area (See Instruction 10.) . . . . . ▶ 19. <u>12800</u> 20. Taxable net income (Subtract line 19 from line 18.) . . . . . ▶ 20. <u>72823</u>
<b>MARYLAND TAX COMPUTATION</b>	21. Maryland tax (from Tax Table or Computation Worksheet Schedules I or II) . . . . . ▶ 21. <u>3407</u> 22. Earned income credit (EIC)(See Instruction 18.) . . . . . ▶ 22. _____ <input type="checkbox"/> Check this box if you are claiming the Maryland Earned Income Credit, but do not qualify for the federal Earned Income Credit. 23. Poverty level credit (See Instruction 18.) . . . . . ▶ 23. _____ 24. Other income tax credits for individuals from Part AA, line 13 of Form 502CR (Attach Form 502CR.) ▶ 24. _____ 25. Business tax credits . . . . . You must file this form electronically to claim business tax credits on Form 500CR. ▶ 25. _____ 26. Total credits (Add lines 22 through 25.) . . . . . ▶ 26. _____ 27. Maryland tax after credits (Subtract line 26 from line 21.) If less than 0, enter 0. . . . . ▶ 27. <u>3407</u>



205020213

NAME NAGESWARA R & DEEPTHI KANUPARTHI SSN 220833035

<b>LOCAL TAX COMPUTATION</b>	28. Local tax (See Instruction 19 for tax rates and worksheet.) <b>Multiply line 20 by your local tax rate .0320</b> or use the Local Tax Worksheet . . . . . 28. <u>2330</u>
	29. Local earned income credit (from Local Earned Income Credit Worksheet in Instruction 19.) . . . . . 29. _____
	30. Local poverty level credit (from Local Poverty Level Credit Worksheet in Instruction 19.) . . . . . 30. _____
	31. Local tax credit from Part BB, line 1 of Form 502CR. ( <b>Attach Form 502CR.</b> ) . . . . . 31. _____
	32. Total credits (Add lines 29 through 31.) . . . . . 32. _____
	33. <b>Local tax</b> after credits (Subtract line 32 from line 28.) If less than 0, enter 0 . . . . . 33. <u>2330</u>
	34. Total Maryland and local tax (Add lines 27 and 33.) . . . . . 34. <u>5737</u>
<b>CONTRIBUTIONS</b> See Instruction 20.	35. Contribution to Chesapeake Bay and Endangered Species Fund . . . . . ▶ 35. _____
	36. Contribution to Developmental Disabilities Services and Support Fund . . . . . ▶ 36. _____
	37. Contribution to Maryland Cancer Fund. . . . . ▶ 37. _____
	38. Contribution to Fair Campaign Financing Fund . . . . . ▶ 38. _____
	39. <b>Total Maryland income tax, local income tax and contributions</b> (Add lines 34 through 38.) . 39. <u>5737</u>
	40. Total Maryland and local tax withheld (Enter total from your W-2 and 1099 forms and attach if MD tax is withheld.) . . . . . ▶ 40. <u>8741</u>
	41. 2020 estimated tax payments, amount applied from 2019 return, payment made with an extension request, and <b>Form MW506NRS</b> . . . . . ▶ 41. _____
	42. Refundable earned income credit (from worksheet in Instruction 21) . . . . . ▶ 42. _____
	43. Refundable income tax credits from Part CC, line 8 of Form 502CR ( <b>Attach Form 502CR.</b> See Instruction 21.) . . . . . 43. _____
	44. Total payments and credits (Add lines 40 through 43.) . . . . . 44. <u>8741</u>
	45. Balance due (If line 39 is more than line 44, subtract line 44 from line 39. See Instruction 22.) . . . . . ▶ 45. _____
	46. Overpayment (If line 39 is less than line 44, subtract line 39 from line 44.) . . . . . ▶ 46. <u>3004</u>
<b>REFUND</b>	47. <b>Amount of overpayment TO BE APPLIED TO 2021 ESTIMATED TAX.</b> . . . . . ▶ 47. _____
	48. Amount of overpayment <b>TO BE REFUNDED TO YOU</b> (Subtract line 47 from line 46.) See line 51 . . . . . <b>REFUND</b> ▶ 48. <u>3004</u>
<b>AMOUNT DUE</b>	49. Check here <input type="checkbox"/> if you are attaching Form 502UP. Enter interest charges from line 18 of Form 502UP _____ or for late filing _____ . . . . . ▶ 49. _____
	50. <b>TOTAL AMOUNT DUE</b> (Add lines 45 and 49.) <b>IF \$1 OR MORE, PAY IN FULL WITH THIS RETURN. INCLUDE FORM PV.</b> . . . . . 50. _____



205020313

NAME NAGESWARA R & DEEPTHI KANUPARTHI SSN 220833035

**DIRECT DEPOSIT OF REFUND** (See Instruction 22.) Be sure the account information is correct. **For Splitting Direct Deposit**, use Form 588. To comply with banking and **NACHA (National Automated Clearing House Association)** rules, if this refund will go to an account outside of the United States, place "Y" in this box  or if you authorize the State of Maryland to direct deposit your refund, check this box  and complete the following information clearly and legibly.

**51a.** Type of account:  Checking  Savings **51b.** Routing Number (9-digits)  052001633

**51c.** Account Number  446023848191

**51d.** Name(s) as it appears on the bank account \_\_\_\_\_

3016702358  \_\_\_\_\_  \_\_\_\_\_  
Daytime telephone no. Home telephone no. CODE NUMBERS (3 digits per line)

Check here  if you authorize your preparer to discuss this return with us. Check here  if you authorize your paid preparer not to file electronically. Check here  if you agree to receive your 1099G Income Tax Refund statement electronically (See Instruction 24.)

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements and to the best of my knowledge and belief it is true, correct and complete. If prepared by a person other than taxpayer, the declaration is based on all information of which the preparer has any knowledge.

\_\_\_\_\_  
Your signature Date

GLOBAL TAXES LLC  
Printed name of the Preparer / or Firm's name

SYAM PRIYA RAM SAGAR GUPTA TALLAM  
Signature of preparer other than taxpayer **(Required by Law)**

\_\_\_\_\_  
Spouse's signature Date

2530 PEBBLE CREEK LN  
Street address of preparer or Firm's address

CUMMING GA 30041  
City, State, ZIP Code + 4

6789659522  P02082703  
Telephone number of preparer Preparer's PTIN **(Required by Law)**

**For returns filed without payments, mail your completed return to:**

Comptroller of Maryland  
Revenue Administration Division  
110 Carroll Street  
Annapolis, MD 21411-0001

**For returns filed with payments, attach check or money order to Form PV. Make checks payable to Comptroller of Maryland. Do not attach Form PV or check/money order to Form 502. Place Form PV with attached check/money order on TOP of Form 502 and mail to:**

Comptroller of Maryland  
Payment Processing  
PO Box 8888  
Annapolis, MD 21401-8888



20502B013

220833035

Your Social Security Number

212871921

Spouse's Social Security Number

NAGESWARA

Your First Name

R

MI

KANUPARTHI

Your Last Name

DEEPTHI

Spouse's First Name

MI

KANUPARTHI

Spouse's Last Name



Print Using Blue or Black Ink Only

**Summary**

1. Enter the total number checked below for Regular dependents (4) . . . . . **1.** 2
2. Enter the total number checked below for dependents 65 or over (5) . . . . . **2.** \_\_\_\_\_
3. Total dependent exemptions (Add lines 1 and 2 and enter the total here and on line (C) of the Exemptions area of Form 502, 505 or 515.) . . . . . **3.** 2

**Dependents** (If a dependent listed below is age 65 or over, check both 4 and 5.)

1.	First Name <u>NIPUN</u>	MI __	Last Name <u>KANUPARTHI</u>			Check here <input type="checkbox"/> if this dependent does not have health care coverage
2.	Social Security Number <u>905966007</u>	Relationship 3. <u>SON</u>	Regular 4. <u>X</u>	65 or over 5. <u>  </u>	DOB (MM/DD/YYYY) ▶ _____	

1.	First Name <u>PRANAHITHA</u>	MI __	Last Name <u>KANUPARTHI</u>			Check here <input type="checkbox"/> if this dependent does not have health care coverage
2.	Social Security Number <u>972872260</u>	Relationship 3. <u>DAUGHTER</u>	Regular 4. <u>X</u>	65 or over 5. <u>  </u>	DOB (MM/DD/YYYY) ▶ _____	

1.	First Name _____	MI __	Last Name _____			Check here <input type="checkbox"/> if this dependent does not have health care coverage
2.	Social Security Number _____	Relationship 3. _____	Regular 4. <u>  </u>	65 or over 5. <u>  </u>	DOB (MM/DD/YYYY) ▶ _____	

1.	First Name _____	MI __	Last Name _____			Check here <input type="checkbox"/> if this dependent does not have health care coverage
2.	Social Security Number _____	Relationship 3. _____	Regular 4. <u>  </u>	65 or over 5. <u>  </u>	DOB (MM/DD/YYYY) ▶ _____	

1.	First Name _____	MI __	Last Name _____			Check here <input type="checkbox"/> if this dependent does not have health care coverage
2.	Social Security Number _____	Relationship 3. _____	Regular 4. <u>  </u>	65 or over 5. <u>  </u>	DOB (MM/DD/YYYY) ▶ _____	

1.	First Name _____	MI __	Last Name _____			Check here <input type="checkbox"/> if this dependent does not have health care coverage
2.	Social Security Number _____	Relationship 3. _____	Regular 4. <u>  </u>	65 or over 5. <u>  </u>	DOB (MM/DD/YYYY) ▶ _____	



20502S013

Print Using Blue or Black Ink Only

NAGESWARA Your First Name

R MI

KANUPARTHI Your Last Name

220833035 Your Social Security Number

DEEPTHI Spouse's First Name

MI

KANUPARTHI Spouse's Last Name

212871921 Spouse's Social Security Number

Subtractions from income. Determine which subtractions from income apply to you. See Instruction 13 in Resident Booklet for more information.

- a. Payments from a pension system to firemen and policemen for job-related injuries or disabilities (but not more than the amount included in your total income)
b. Net allowable subtractions from income from pass-through entities not attributable to decoupling
c. Net subtractions from income reported by a fiduciary
d. Distributions of accumulated income by a fiduciary, if income tax has been paid by the fiduciary to the State (but not more than the amount included in your total income)
e. Profit (without regard to losses) from the sale or exchange of bonds issued by the State or local governments of Maryland
f. Benefits received from a Keogh plan on which State income tax was paid prior to 1967. Attach statement
g. Amount of wages and salaries disallowed as a deduction due to the work opportunity credit allowed under the Internal Revenue Code Section 51
h. Expenses up to \$5,000 incurred by a blind person for a reader, or up to \$1,000 incurred by an employer for a reader for a blind employee
i. Expenses incurred for reforestation or timber stand improvement of commercial forest land
j. The amount added to taxable income for the use of an official vehicle by a member of a state, county or local police or fire department. The amount is listed separately on your W-2
k. Up to \$6,000 in expenses incurred by parents to adopt a child with special needs through a public or nonprofit adoption agency; up to \$5,000 for adoption of a child without special needs
l. Purchase and installation costs of certain enhanced agricultural management equipment. Attach a copy of the certification
m. Deductible artist's contribution. Complete and attach Form 502AC
n. Payment received under a fire, rescue, or ambulance personnel length of service award program that is funded by any county or municipal corporation of the State
o. Value of farm products you donated to a gleaning cooperative. Attach a copy of the certification
p. Overseas military subtraction (Use worksheet from Instruction 13.)
q. Unreimbursed vehicle travel expenses. Complete and attach Form 502V
r. Amount of pickup contribution shown on Form 1099R from the State retirement or pension systems included in federal adjusted gross income
s. Amount of interest and dividend income (including capital gain distributions) of a dependent child that is included in the parent's federal gross income under the Internal Revenue Code Section 1(g)(7)
t. Relocation and assistance payments received from the State of Maryland under Title 12 Subtitle 2 of the Real Property Article
u. Military Retirement Income. Individuals at least 55 years of age on the last day of the taxable year may claim up to \$15,000 of military retirement income, including death benefits, received in the taxable year. Individuals under the age of 55 on the last day of the taxable year may claim up to \$5,000 of military retirement income received in the taxable year
va. The Honorable Louis L. Goldstein Volunteer Fire, Rescue and Emergency Medical Services Personnel Subtraction Modification Program. Attach a copy of the certification
vb. The Honorable Louis L. Goldstein Volunteer Police Personnel Subtraction Modification Program. Attach a copy of the certification





20502S113

NAME NAGESWARA R & DEEPTHI KANUPARTHI SSN 220833035

- w. Unreimbursed expenses incurred by a foster parent on behalf of a foster child...
xa. Up to \$2,500 per contract purchased for advanced tuition payments made to the Maryland Prepaid College Trust...
xb. Up to \$2,500 per account contributor per beneficiary of the total of all amounts contributed to investment accounts...
xc. Any amount included in federal adjusted gross income as a result of a distribution to a designated beneficiary from a Maryland ABLE account...
xd. Up to \$2,500 per ABLE account contributor per beneficiary of the total of all amounts contributed under the Maryland ABLE Program...
xe. An amount included in federal adjusted gross income contributed by the State into an investment account under §18-19A-04.1 of the Education Article during the taxable year...
y. Any income that is related to tangible or intangible property that was seized, misappropriated or lost as a result of the actions or policies of Nazi Germany towards a Holocaust victim...
z. Expenses incurred to buy and install handrails in an existing elevator in a qualified healthcare facility or other building in which at least 50% of the space is used for medical purposes...
aa. Payments from a pension system to the surviving spouse or other beneficiary of a law enforcement officer or firefighter whose death arises out of or in the course of their employment...
ab. Income from U.S. Government obligations (See Instruction 13.)...
bb. Net subtraction modification to Maryland taxable income when claiming the federal depreciation allowances from which the State of Maryland has decoupled. Complete and attach Form 500DM. See Administrative Release 38...
cc. Net subtraction modification to Maryland taxable income when using the federal special 2-year carryback (farming loss only) period for a net operating loss under federal law compared to Maryland taxable income without regard to federal provisions. Complete and attach Form 500DM...
cd. Net subtraction modification to Maryland taxable income resulting from the federal ratable inclusion of deferred income arising from business indebtedness discharged by reacquisition of a debt instrument. Complete and attach Form 500DM. See Administrative Release 38...
dd. Income derived within arts and entertainment district(s) by a qualifying residing artist. Complete and attach Form 502AE...
dm. Net subtraction modification from multiple decoupling provisions. Complete and attach Form 500DM...
dp. Net subtraction decoupling modification from a pass-through entity. Complete and attach Form 500DM. See Administrative Release 38...
ee. Amount received as a grant under the Solar Energy Grant Program administered by the Maryland Energy Administration but not more than the amount included in your total income...
ff. Amount of the cost difference between a conventional on-site sewage disposal system and a system that utilizes nitrogen removal technology, for which the Department of Environment's payment assistance program does not cover...
hh. Net subtraction to adjust phase out of exemptions as a result of including U.S. obligations in your adjusted gross income...
ii. Interest on any Build America Bond that is included in your federal adjusted gross income. See Administrative Release 13...
jj. Gain resulting from a payment from the Maryland Department of Transportation as a result of the acquisition of a portion of the property on which your principal residence is located...
kk. Qualified conservation program expenses up to \$500 for an application approved by the Department of Natural Resources to enter into a Forest Conservation and Management Plan...
ll. Payment received as a result of a foreclosure settlement negotiated by the Maryland Attorney General...
mm. Amount received by a claimant for noneconomic damages as a result of a claim of unlawful discrimination...
nn. Amount of student loan indebtedness discharged Attach notice...



NAME NAGESWARA R & DEEPTHI KANUPARTHI SSN 220833035

- oo. Up to \$5,000 of income earned by a law enforcement officer residing in the Maryland political subdivision in which the officer is employed if the crime rate in that political subdivision exceeds the State's crime rate . . . . . oo. \_\_\_\_\_ . \_\_\_\_
- pp. The value of any medal given by the International Olympic Committee, the International Paralympic Committee, the Special Olympics International Committee, or the International Committee of Sports for the Deaf AND any prize money or honoraria received from the United States Olympic Committee from a performance at the Olympic Games, the Paralympic Games, the Special Olympic Games, or the Deaflympic Games . . . . . pp. \_\_\_\_\_ . \_\_\_\_
- qq. Amount of qualified principal residence indebtedness included in federal adjusted gross income that was allowable as an exclusion under the Mortgage Forgiveness Debt Relief Act of 2007, as amended . . . . . qq. \_\_\_\_\_ . \_\_\_\_
- rr. Up to \$50,000 of compensation received by an individual during the taxable year in exchange for the sale of a perpetual conservation easement on real property located in Maryland. Any amount included in federal adjusted gross income for the first \$50,000 of compensation received by an individual during the taxable year in exchange for the sale of a perpetual conservation easement on real property located in the State of Maryland. . . . . rr. \_\_\_\_\_ . \_\_\_\_
- ss. Up to \$7,500 of certain unreimbursed expenses paid or incurred attributable to the donation of certain organs for organ transplantation by a living individual . . . . . ss. \_\_\_\_\_ . \_\_\_\_
- tt. Up to \$250 of certain unreimbursed expenses paid or incurred by a full time K-12 teacher for the purchase of certain classroom supplies . . . . . tt. \_\_\_\_\_ . \_\_\_\_
- uu. Gain recognized as the result of the sale of property for the redevelopment within Laurel Park, Pimlico Race Course, and/or Bowie Race Course Training Center, and for the amount of income recognized directly or indirectly by the state investment in the sites. . . . uu. \_\_\_\_\_ . \_\_\_\_
- vv. The value of a subsidy for rental expenses received by a resident of Howard County under the "Live Where You Work" program of the Downtown Columbia Plan. For more information, visit [www.marylandtaxes.gov](http://www.marylandtaxes.gov). . . . . vv. \_\_\_\_\_ . \_\_\_\_
- 1. TOTAL.** Add lines a through vv and enter this amount on line 13 of Form 502 with the appropriate code letters. . . . . **TOTAL 1.** 10000 . \_\_\_\_