

Filing Status [ ] Single [X] 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

Form fields for personal information: Your first name and middle initial (RAMA), Last name (NIMMAGADDA), Your social security number (894-41-2903), Spouse's social security number (954-92-8430), Home address (182 CARNATION ST), City (SAINT JOHNS), State (FL), ZIP code (32259).

At any time during 2020, did you receive, sell, send, exchange, or otherwise acquire any financial interest in any virtual currency? [ ] Yes [X] 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

Table with 6 columns: (1) First name, Last name, (2) Social security number, (3) Relationship to you, (4) Child tax credit, Credit for other dependents. Rows for NITHYA (Daughter) and SARAN (Son).

Main income table with 15 rows. Line 1: Wages, salaries, tips, etc. Attach Form(s) W-2 (127,270). Line 9: Total income (124,154). Line 11: Adjusted gross income (124,154). Line 12: Standard deduction (24,800). Line 15: Taxable income (99,354).

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

|           |  |            |         |
|-----------|--|------------|---------|
| <b>16</b> | <b>Tax</b> (see instructions). Check if any from Form(s): 1 <input type="checkbox"/> 8814 2 <input type="checkbox"/> 4972 3 <input type="checkbox"/> _____ | <b>16</b>  | 13,433. |
| <b>17</b> | Amount from Schedule 2, line 3   | <b>17</b>  |         |
| <b>18</b> | Add lines 16 and 17  | <b>18</b>  | 13,433. |
| <b>19</b> | Child tax credit or credit for other dependents  | <b>19</b>  | 1,000.  |
| <b>20</b> | Amount from Schedule 3, line 7   | <b>20</b>  |         |
| <b>21</b> | Add lines 19 and 20  | <b>21</b>  | 1,000.  |
| <b>22</b> | Subtract line 21 from line 18. If zero or less, enter -0-  | <b>22</b>  | 12,433. |
| <b>23</b> | Other taxes, including self-employment tax, from Schedule 2, line 10   | <b>23</b>  | 0.      |
| <b>24</b> | Add lines 22 and 23. This is your <b>total tax</b>   | <b>24</b>  | 12,433. |
| <b>25</b> | Federal income tax withheld from:  |            |         |
| <b>a</b>  | Form(s) W-2  | <b>25a</b> | 13,466. |
| <b>b</b>  | Form(s) 1099   | <b>25b</b> |         |
| <b>c</b>  | Other forms (see instructions)   | <b>25c</b> |         |
| <b>d</b>  | Add lines 25a through 25c  | <b>25d</b> | 13,466. |
| <b>26</b> | 2020 estimated tax payments and amount applied from 2019 return  | <b>26</b>  |         |
| <b>27</b> | Earned income credit (EIC)   | <b>27</b>  |         |
| <b>28</b> | Additional child tax credit. Attach Schedule 8812  | <b>28</b>  |         |
| <b>29</b> | American opportunity credit from Form 8863, line 8   | <b>29</b>  |         |
| <b>30</b> | Recovery rebate credit. See instructions   | <b>30</b>  | 1,200.  |
| <b>31</b> | Amount from Schedule 3, line 13  | <b>31</b>  |         |
| <b>32</b> | Add lines 27 through 31. These are your <b>total other payments and refundable credits</b>   | <b>32</b>  | 1,200.  |
| <b>33</b> | Add lines 25d, 26, and 32. These are your <b>total payments</b>  | <b>33</b>  | 14,666. |

**Refund**

|            |   |            |   |
|------------|---|------------|---|
| <b>34</b>  | If line 33 is more than line 24, subtract line 24 from line 33. This is the amount you <b>overpaid</b>            | <b>34</b>  | 2,233.  |
| <b>35a</b> | Amount of line 34 you want <b>refunded to you</b> . If Form 8888 is attached, check here <input type="checkbox"/> | <b>35a</b> | 2,233.  |
| <b>b</b>   | Routing number 063100277  | <b>c</b>   | Type: <input checked="" type="checkbox"/> Checking <input type="checkbox"/> Savings |
| <b>d</b>   | Account number 898079354614   |            |   |
| <b>36</b>  | Amount of line 34 you want <b>applied to your 2021 estimated tax</b>  | <b>36</b>  |   |

**Amount You Owe**

|           |  |           |  |
|-----------|--|-----------|--|
| <b>37</b> | Subtract line 33 from line 24. This is the <b>amount you owe now</b>   | <b>37</b> |  |
|           | <b>Note:</b> Schedule H and Schedule SE filers, line 37 may not represent all of the taxes you owe for 2020. See Schedule 3, line 12e, and its instructions for details. |           |  |
| <b>38</b> | Estimated tax penalty (see instructions)   | <b>38</b> |  |

**Third Party Designee**

Do you want to allow another person to discuss this return with the IRS? See instructions  **Yes**. Complete below.  **No**

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

**Sign Here**

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

|   |      |                                      |   |
|---|------|--------------------------------------|---|
| Your signature  | Date | Your occupation<br>SOFTWARE ENGINEER | If the IRS sent you an Identity Protection PIN, enter it here (see inst.)         |
| Spouse's signature. If a joint return, <b>both</b> must sign. | Date | Spouse's occupation<br>HOME MAKER    | If the IRS sent your spouse an Identity Protection PIN, enter it here (see inst.) |

Phone no. (904) 755-4524 Email address NRSMCA04@GMAIL.COM

**Paid Preparer Use Only**

|  |   |                    |                             |   |
|--|---|--------------------|-----------------------------|---|
| Preparer's name<br>SYAM PRIYA RAM SAGAR GUPTA TALLAM | Preparer's signature<br>SYAM PRIYA RAM SAGAR GUPTA TALLAM | Date<br>09/24/2021 | PTIN<br>P02082703           | Check if:<br><input type="checkbox"/> Self-employed |
| Firm's name<br>GLOBAL TAXES LLC                      | Firm's address<br>2530 Pebble Creek Ln Cumming GA 30041   |                    | Phone no.<br>(678) 965-9522 | Firm's EIN<br>30-1017196                            |

• If you have a qualifying child, attach Sch. EIC.  
• If you have nontaxable combat pay, see 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  
RAMA & ADILAKSHMI NIMMAGADDA

Your social security number  
894-41-2903

**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>  | -7,005. |
| <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>  | -7,005. |

**Part II Adjustments to Income**

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

**SCHEDULE 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  
**RAMA & ADILAKSHMI NIMMAGADDA**

Your social security number  
**894-41-2903**

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.<br>This form may be easier to complete if you round off cents to whole dollars.  | (d)<br>Proceeds<br>(sales price) | (e)<br>Cost<br>(or other basis) | (g)<br>Adjustments<br>to gain or loss from<br>Form(s) 8949, Part I,<br>line 2, column (g) | (h) Gain or (loss)<br>Subtract column (e)<br>from column (d) and<br>combine the result<br>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 . . . . .   | 48,207.                          | 44,827.                         | 1,034.  | 4,414.  |
| <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> 4,414.   |

**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.<br>This form may be easier to complete if you round off cents to whole dollars.   | (d)<br>Proceeds<br>(sales price) | (e)<br>Cost<br>(or other basis) | (g)<br>Adjustments<br>to gain or loss from<br>Form(s) 8949, Part II,<br>line 2, column (g) | (h) Gain or (loss)<br>Subtract column (e)<br>from column (d) and<br>combine the result<br>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 . . . . .  | 328.                             | 1,320.                          | 458.   | -534.   |
| <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> -534.   |

**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>     | 3,880. |
| <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>   |               |        |



Name(s) shown on return. Name and SSN or taxpayer identification no. not required if shown on other side

Social security number or taxpayer identification number

RAMA & ADILAKSHMI NIMMAGADDA

894-41-2903

Before you check Box D, E, or F below, see whether you received any Form(s) 1099-B or substitute statement(s) from your broker. A substitute statement will have the same information as Form 1099-B. Either will show whether your basis (usually your cost) was reported to the IRS by your broker and may even tell you which box to check.

**Part II Long-Term.** Transactions involving capital assets you held more than 1 year are generally long-term (see instructions). For short-term transactions, see page 1.

**Note:** You may aggregate all long-term transactions reported on Form(s) 1099-B showing basis was reported to the IRS and for which no adjustments or codes are required. Enter the totals directly on Schedule D, line 8a; you aren't required to report these transactions on Form 8949 (see instructions).

**You must check Box D, E, or F below. Check only one box.** If more than one box applies for your long-term transactions, complete a separate Form 8949, page 2, for each applicable box. If you have more long-term transactions than will fit on this page for one or more of the boxes, complete as many forms with the same box checked as you need.

- (D)** Long-term transactions reported on Form(s) 1099-B showing basis was reported to the IRS (see **Note** above)
- (E)** Long-term transactions reported on Form(s) 1099-B showing basis **wasn't** reported to the IRS
- (F)** Long-term transactions not reported to you on Form 1099-B

| 1   | (a)<br>Description of property<br>(Example: 100 sh. XYZ Co.) | (b)<br>Date acquired<br>(Mo., day, yr.) | (c)<br>Date sold or disposed of<br>(Mo., day, yr.) | (d)<br>Proceeds<br>(sales price)<br>(see instructions) | (e)<br>Cost or other basis.<br>See the <b>Note</b> below<br>and see <i>Column (e)</i><br>in the separate<br>instructions | Adjustment, if any, to gain or loss.<br>If you enter an amount in column (g),<br>enter a code in column (f).<br><b>See the separate instructions.</b> |                                | (h)<br><b>Gain or (loss).</b><br>Subtract column (e)<br>from column (d) and<br>combine the result<br>with column (g) |
|---|--|---|--|--|--|---|--------------------------------|--|
|   |  |   |  |  |  | (f)<br>Code(s) from<br>instructions   | (g)<br>Amount of<br>adjustment |  |
|   | Robinhood Securities LLC                                     | 01/01/18                                | 07/30/20   | 328.   | 1,320.   | W   | 458.                           | -534.  |
|   |  |   |  |  |  |   |                                |  |
|   |  |   |  |  |  |   |                                |  |
|   |  |   |  |  |  |   |                                |  |
|   |  |   |  |  |  |   |                                |  |
|   |  |   |  |  |  |   |                                |  |
|   |  |   |  |  |  |   |                                |  |
|   |  |   |  |  |  |   |                                |  |
|   |  |   |  |  |  |   |                                |  |
|   |  |   |  |  |  |   |                                |  |
|   |  |   |  |  |  |   |                                |  |
|   |  |   |  |  |  |   |                                |  |
|   |  |   |  |  |  |   |                                |  |
|   |  |   |  |  |  |   |                                |  |
|   |  |   |  |  |  |   |                                |  |
|   |  |   |  |  |  |   |                                |  |
| <b>2 Totals.</b> Add the amounts in columns (d), (e), (g), and (h) (subtract negative amounts). Enter each total here and include on your Schedule D, <b>line 8b</b> (if <b>Box D</b> above is checked), <b>line 9</b> (if <b>Box E</b> above is checked), or <b>line 10</b> (if <b>Box F</b> above is checked) ▶ |  |   |  | 328.   | 1,320.   |   | 458.                           | -534.  |

**Note:** If you checked Box D above but the basis reported to the IRS was incorrect, enter in column (e) the basis as reported to the IRS, and enter an adjustment in column (g) to correct the basis. See *Column (g)* in the separate instructions for how to figure the amount of the adjustment.



**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

RAMA & ADILAKSHMI NIMMAGADDA

894-41-2903

**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>  | 182 CARNATION ST SAINT JOHNS FL 32259                             |  |                         |                          |                          |
| <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   |  | <b>A</b> 365            | 0                        | <input type="checkbox"/> |
| <b>B</b>  |   |  | <b>B</b>                |                          | <input type="checkbox"/> |
| <b>C</b>  |   |  | <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>           |   | 566.     |          |          |
| <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>          |   | 6,439.   |          |          |
| <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>          |   |          |          |          |
| <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>          |   | 7,005.   |          |          |
| <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>          |   | -7,005.  |          |          |
| <b>22</b>        | Deductible rental real estate loss after limitation, if any, on <b>Form 8582</b> (see instructions) . . . . .   | <b>22</b>          | ( | -7,005.) | (        | )        |
| <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>         |   | 6,439.   |          |          |
| <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>         |   | 7,005.   |          |          |
| <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>          | ( | 7,005.)  |          |          |
| <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>          |   | -7,005.  |          |          |

For Paperwork Reduction Act Notice, see the separate instructions.

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<br><b>RAMA &amp; ADILAKSHMI NIMMAGADDA</b> | Taxpayer identification number<br><b>894-41-2903</b> |
|---|--|

|  |                  |
|--|------------------|
| Enter preparer's name and PTIN<br><b>SYAM PRIYA RAM SAGAR GUPTA TALLAM</b> | <b>P02082703</b> |
|--|------------------|

**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.<br>• 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.<br>• 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) . . . . .<br>List those documents provided by the taxpayer, if any, that you relied on:<br>_____<br>_____<br>_____ | <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? . . . . .<br><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"/> |

| <b>Part II Due Diligence Questions for Returns Claiming EIC</b> (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"/> |

| <b>Part III Due Diligence Questions for Returns Claiming CTC/ACTC/ODC</b> (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"/> |

| <b>Part IV Due Diligence Questions for Returns Claiming AOTC</b> (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"/> |

| <b>Part V Due Diligence Questions for Claiming HOH</b> (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"/> |

| <b>Part VI Eligibility Certification</b>   |  |  |
|--|--|--|
| <p>▶ <b>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:</b></p> <p>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);</p> <p>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;</p> <p>C. Submit Form 8867 in the manner required; <b>and</b></p> <p>D. Keep all five of the following records for 3 years from the latest of the dates specified in the Form 8867 instructions under <i>Document Retention</i>.</p> <ol style="list-style-type: none"> <li>1. A copy of this Form 8867.</li> <li>2. The applicable worksheet(s) or your own worksheet(s) for any credit(s) claimed.</li> <li>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).</li> <li>4. A record of how, when, and from whom the information used to prepare this form and the applicable worksheet(s) was obtained.</li> <li>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).</li> </ol> <p>▶ <b>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></p> |  |  |

|   |                                     |                          |
|---|-------------------------------------|--------------------------|
| <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"/> |

**Passive Activity Loss Limitations**

Department of the Treasury  
Internal Revenue Service (99)

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

Name(s) shown on return

RAMA & ADILAKSHMI NIMMAGADDA

Identifying number

894-41-2903

**Part I 2020 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.)

|  |           |            |         |
|--|-----------|------------|---------|
| <b>1a</b> Activities with net income (enter the amount from Worksheet 1, column (a)) . . . . .   | <b>1a</b> | 0.         |         |
| <b>b</b> Activities with net loss (enter the amount from Worksheet 1, column (b)) . . . . .      | <b>1b</b> | ( 7,005. ) |         |
| <b>c</b> Prior years' unallowed losses (enter the amount from Worksheet 1, column (c)) . . . . . | <b>1c</b> | ( )        |         |
| <b>d</b> Combine lines 1a, 1b, and 1c . . . . .  | <b>1d</b> |            | -7,005. |

**Commercial Revitalization Deductions From Rental Real Estate Activities**

|   |           |     |  |
|---|-----------|-----|--|
| <b>2a</b> Commercial revitalization deductions from Worksheet 2, column (a) . . . . .                     | <b>2a</b> | ( ) |  |
| <b>b</b> Prior year unallowed commercial revitalization deductions from Worksheet 2, column (b) . . . . . | <b>2b</b> | ( ) |  |
| <b>c</b> Add lines 2a and 2b . . . . .  | <b>2c</b> | ( ) |  |

**All Other Passive Activities**

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

|  |          |  |         |
|--|----------|--|---------|
| <b>4</b> 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 . . . . . | <b>4</b> |  | -7,005. |
|--|----------|--|---------|

- 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.

|  |           |          |
|--|-----------|----------|
| <b>5</b> Enter the <b>smaller</b> of the loss on line 1d or the loss on line 4 . . . . .   | <b>5</b>  | 7,005.   |
| <b>6</b> Enter \$150,000. If married filing separately, see instructions . . . . .   | <b>6</b>  | 150,000. |
| <b>7</b> Enter modified adjusted gross income, but not less than zero. See instructions . . . . .  | <b>7</b>  | 131,159. |
| <b>Note:</b> If line 7 is greater than or equal to line 6, skip lines 8 and 9, enter -0- on line 10. Otherwise, go to line 8.            |           |          |
| <b>8</b> Subtract line 7 from line 6 . . . . .   | <b>8</b>  | 18,841.  |
| <b>9</b> Multiply line 8 by 50% (0.50). <b>Do not</b> enter more than \$25,000. If married filing separately, see instructions . . . . . | <b>9</b>  | 9,421.   |
| <b>10</b> Enter the <b>smaller</b> of line 5 or line 9 . . . . .   | <b>10</b> | 7,005.   |

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.

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

**Part IV Total Losses Allowed**

|  |           |        |
|--|-----------|--------|
| <b>15</b> Add the income, if any, on lines 1a and 3a and enter the total . . . . .   | <b>15</b> | 0.     |
| <b>16</b> <b>Total losses allowed from all passive activities for 2020.</b> Add lines 10, 14, and 15. See instructions to find out how to report the losses on your tax return . . . . . | <b>16</b> | 7,005. |

**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 |
| 182 CARNATION ST   | 0.                       | 7,005.                 |                              |                      | 7,005.   |
|  |                          |                        |                              |                      |          |
|  |                          |                        |                              |                      |          |
| <b>Total.</b> Enter on Form 8582, lines 1a, 1b, and 1c . . . . . ▶ | 0.                       | 7,005.                 |                              |                      |          |

**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 |
|---|---------------------------------------|---|------------------|
|   |                                       |   |                  |
|   |                                       |   |                  |
|   |                                       |   |                  |
| <b>Total.</b> Enter on Form 8582, lines 2a and 2b . . . . . ▶ |                                       |   |                  |

**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 |
|  |                          |                        |                              |                      |          |
|  |                          |                        |                              |                      |          |
|  |                          |                        |                              |                      |          |
| <b>Total.</b> Enter on Form 8582, lines 3a, 3b, and 3c . . . . . ▶ |                          |                        |                              |                      |          |

**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) |
|--------------------------|---|----------|------------|-----------------------|---|
| 182 CARNATION ST         | E Ln 22   | 7,005.   | 1.00000000 | 7,005.                | 0.                                      |
|                          |   |          |            |                       |   |
|                          |   |          |            |                       |   |
| <b>Total</b> . . . . . ▶ |   | 7,005.   | 1.00       | 7,005.                | 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 |
|--------------------------|---|----------|-----------|--------------------|
|                          |   |          |           |                    |
|                          |   |          |           |                    |
|                          |   |          |           |                    |
| <b>Total</b> . . . . . ▶ |   |          | 1.00      |                    |