

# IRS e-file Signature Authorization

▶ ERO must obtain and retain completed Form 8879.  
▶ Go to [www.irs.gov/Form8879](http://www.irs.gov/Form8879) for the latest information.

Submission Identification Number (SID) ▶

|   |                                       |
|---|---------------------------------------|
| Taxpayer's name<br>VINAYSEETARAM KUDUMULA | Social security number<br>134-89-9204 |
| Spouse's name                             | Spouse's social security number       |

## Part I Tax Return Information – Tax Year Ending December 31, 2020 (Enter year you are authorizing.)

Enter whole dollars only on lines 1 through 5.

**Note:** Form 1040-SS filers use line 4 only. Leave lines 1, 2, 3, and 5 blank.

|   |   |   |          |
|---|---|---|----------|
| 1 | Adjusted gross income . . . . .   | 1 | 104,619. |
| 2 | Total tax . . . . .   | 2 | 16,214.  |
| 3 | Federal income tax withheld from Form(s) W-2 and Form(s) 1099 . . . . . | 3 | 16,591.  |
| 4 | Amount you want refunded to you . . . . .                               | 4 | 377.     |
| 5 | Amount you owe . . . . .  | 5 |          |

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

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

### Taxpayer's PIN: check one box only

- I authorize GLOBAL TAXES LLC to enter or generate my PIN 

|   |   |   |   |   |
|---|---|---|---|---|
| 9 | 9 | 2 | 0 | 4 |
|---|---|---|---|---|

 as my signature on the income tax return (original or amended) I am now authorizing.   
ERO firm name   
Enter five digits, but don't enter all zeros
- I will enter my PIN as my signature on the income tax return (original or amended) I am now authorizing. Check this box **only** if you are entering your own PIN **and** your return is filed using the Practitioner PIN method. The ERO must complete Part III below.

Your signature ▶ Vinay Seetaram Kudumula Date ▶ \_\_\_\_\_

### Spouse's PIN: check one box only

- I authorize \_\_\_\_\_ to enter or generate my PIN 

|  |  |  |  |  |
|--|--|--|--|--|
|  |  |  |  |  |
|--|--|--|--|--|

 as my signature on the income tax return (original or amended) I am now authorizing.   
ERO firm name   
Enter five digits, but don't enter all zeros
- I will enter my PIN as my signature on the income tax return (original or amended) I am now authorizing. Check this box **only** if you are entering your own PIN **and** your return is filed using the Practitioner PIN method. The ERO must complete Part III below.

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

### Practitioner PIN Method Returns Only—continue below

## Part III Certification and Authentication – Practitioner PIN Method Only

ERO's EFIN/PIN. Enter your six-digit EFIN followed by your five-digit self-selected PIN. 

|   |   |   |   |   |   |   |   |   |   |   |
|---|---|---|---|---|---|---|---|---|---|---|
| 5 | 8 | 7 | 2 | 7 | 8 | 6 | 1 | 9 | 8 | 9 |
|---|---|---|---|---|---|---|---|---|---|---|

  
Don't enter all zeros

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

ERO's signature ▶ \_\_\_\_\_ Date ▶ \_\_\_\_\_

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

Filing Status [X] 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: VINAYSEETARAM
Last name: KUDUMULA
Your social security number: 134-89-9204
If joint return, spouse's first name and middle initial:
Last name:
Spouse's social security number:

Home address (number and street). If you have a P.O. box, see instructions.
5700 TAPADERA TRACE LN
Apt. no. 514
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 [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 5 columns: (1) First name, Last name, (2) Social security number, (3) Relationship to you, (4) Child tax credit, Credit for other dependents. Includes instructions for dependents.

Main tax calculation table with 15 rows. Includes sections for Attach Sch. B if required, Standard Deduction for, and final taxable income calculation. Total income: 112,069. Adjusted gross income: 104,619. Taxable income: 92,219.

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

|    |   |     |         |
|----|---|-----|---------|
| 16 | Tax (see instructions). Check if any from Form(s): 1 <input type="checkbox"/> 8814 2 <input type="checkbox"/> 4972 3 <input type="checkbox"/> _____ | 16  | 16,214. |
| 17 | Amount from Schedule 2, line 3  | 17  |         |
| 18 | Add lines 16 and 17   | 18  | 16,214. |
| 19 | Child tax credit or credit for other dependents   | 19  |         |
| 20 | Amount from Schedule 3, line 7  | 20  |         |
| 21 | Add lines 19 and 20   | 21  |         |
| 22 | Subtract line 21 from line 18. If zero or less, enter -0-   | 22  | 16,214. |
| 23 | Other taxes, including self-employment tax, from Schedule 2, line 10  | 23  | 0.      |
| 24 | Add lines 22 and 23. This is your <b>total tax</b>  | 24  | 16,214. |
| 25 | Federal income tax withheld from:   |     |         |
| a  | Form(s) W-2   | 25a | 16,591. |
| b  | Form(s) 1099  | 25b |         |
| c  | Other forms (see instructions)  | 25c |         |
| d  | Add lines 25a through 25c   | 25d | 16,591. |
| 26 | 2020 estimated tax payments and amount applied from 2019 return   | 26  |         |
| 27 | Earned income credit (EIC) <b>NO</b>  | 27  |         |
| 28 | Additional child tax credit. Attach Schedule 8812   | 28  |         |
| 29 | American opportunity credit from Form 8863, line 8  | 29  |         |
| 30 | Recovery rebate credit. See instructions  | 30  |         |
| 31 | Amount from Schedule 3, line 13   | 31  |         |
| 32 | Add lines 27 through 31. These are your <b>total other payments and refundable credits</b>  | 32  |         |
| 33 | Add lines 25d, 26, and 32. These are your <b>total payments</b>   | 33  | 16,591. |

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

Refund

|     |   |     |      |
|-----|---|-----|------|
| 34  | If line 33 is more than line 24, subtract line 24 from line 33. This is the amount you <b>overpaid</b>            | 34  | 377. |
| 35a | Amount of line 34 you want <b>refunded to you</b> . If Form 8888 is attached, check here <input type="checkbox"/> | 35a | 377. |
| b   | Routing number 3 2 1 1 7 1 1 8 4  |     |      |
| c   | Type: <input checked="" type="checkbox"/> Checking <input type="checkbox"/> Savings                               |     |      |
| d   | Account number 4 2 0 1 5 2 9 9 3 7 5  |     |      |
| 36  | Amount of line 34 you want <b>applied to your 2021 estimated tax</b>  | 36  |      |

Amount You Owe

For details on how to pay, see instructions.

|  |  |    |  |
|--|--|----|--|
| 37   | Subtract line 33 from line 24. This is the <b>amount you owe now</b> | 37 |  |
| <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. |  |    |  |
| 38   | Estimated tax penalty (see instructions)                             | 38 |  |

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                  | If the IRS sent your spouse an Identity Protection PIN, enter it here (see inst.) |
| Phone no.   | Email address |                                      |   |

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>03/19/2021 | 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. (678) 965-9522                            |
| Firm's EIN   |   |                    |                   | 30-1017196  |

**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  
VINAYSEETARAM KUDUMULA

Your social security number  
134-89-9204

**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>  | -7,450. |
| <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>  | -7,450. |

**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 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

VINAYSEETARAM KUDUMULA

134-89-9204

**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>  | 10-9-9 , PARK ROAD GUNTUR ANDHRAPRADESH IN 522403                 |  |                         |                          |                          |
| <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>           |   | 600.     |          |          |
| <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>           |   | 1,750.   |          |          |
| <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>          |   | 1,650.   |          |          |
| <b>12</b>        | Mortgage interest paid to banks, etc. (see instructions)  | <b>12</b>          |   |          |          |          |
| <b>13</b>        | Other interest. . . . .   | <b>13</b>          |   |          |          |          |
| <b>14</b>        | Repairs. . . . .  | <b>14</b>          |   | 1,750.   |          |          |
| <b>15</b>        | Supplies . . . . .  | <b>15</b>          |   | 1,700.   |          |          |
| <b>16</b>        | Taxes . . . . .   | <b>16</b>          |   |          |          |          |
| <b>17</b>        | Utilities. . . . .  | <b>17</b>          |   | 1,200.   |          |          |
| <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>          |   | 8,050.   |          |          |
| <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>          |   | -7,450.  |          |          |
| <b>22</b>        | Deductible rental real estate loss after limitation, if any, on <b>Form 8582</b> (see instructions) . . . . .   | <b>22</b>          | ( | -7,450.) | (        | )        |
| <b>23a</b>       | Total of all amounts reported on line 3 for all rental properties . . . . .   | <b>23a</b>         |   | 600.     |          |          |
| <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>         |   |          |          |          |
| <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>         |   | 8,050.   |          |          |
| <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>          | ( | 7,450.)  |          |          |
| <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>          |   | -7,450.  |          |          |

For Paperwork Reduction Act Notice, see the separate instructions.

Schedule E (Form 1040) 2020

**Health Savings Accounts (HSAs)**

Department of the Treasury  
Internal Revenue Service

▶ **Attach to Form 1040, 1040-SR, or 1040-NR.**  
▶ **Go to [www.irs.gov/Form8889](http://www.irs.gov/Form8889) for instructions and the latest information.**

**2020**  
Attachment  
Sequence No. **52**

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

Social security number of HSA beneficiary. If both spouses have HSAs, see instructions ▶ 134-89-9204

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

**Part I HSA Contributions and Deduction.** See the instructions before completing this part. If you are filing jointly and both you and your spouse each have separate HSAs, complete a separate Part I for each spouse.

|           |  |   |                                 |
|-----------|--|---|---------------------------------|
| <b>1</b>  | Check the box to indicate your coverage under a high-deductible health plan (HDHP) during 2020. See instructions . . . . . ▶   | <input checked="" type="checkbox"/> Self-only | <input type="checkbox"/> Family |
| <b>2</b>  | HSA contributions you made for 2020 (or those made on your behalf), including those made from January 1, 2021, through April 15, 2021, that were for 2020. <b>Do not</b> include employer contributions, contributions through a cafeteria plan, or rollovers. See instructions . . . . .                        | <b>2</b>                                      | 0.                              |
| <b>3</b>  | If you were under age 55 at the end of 2020 and, on the first day of <b>every</b> month during 2020, you were, or were considered, an eligible individual with the <b>same</b> coverage, enter \$3,550 (\$7,100 for family coverage). <b>All others</b> , see the instructions for the amount to enter . . . . . | <b>3</b>                                      | 3,550.                          |
| <b>4</b>  | Enter the amount you and your employer contributed to your Archer MSAs for 2020 from Form 8853, lines 1 and 2. If you or your spouse had family coverage under an HDHP at any time during 2020, also include any amount contributed to your spouse's Archer MSAs . . . . .                                       | <b>4</b>                                      | 0.                              |
| <b>5</b>  | Subtract line 4 from line 3. If zero or less, enter -0- . . . . .  | <b>5</b>                                      | 3,550.                          |
| <b>6</b>  | Enter the amount from line 5. But if you and your spouse each have separate HSAs and had family coverage under an HDHP at any time during 2020, see the instructions for the amount to enter . . . . .   | <b>6</b>                                      | 3,550.                          |
| <b>7</b>  | If you were age 55 or older at the end of 2020, married, and you or your spouse had family coverage under an HDHP at any time during 2020, enter your additional contribution amount. See instructions . . . . .   | <b>7</b>                                      | 0.                              |
| <b>8</b>  | Add lines 6 and 7 . . . . .  | <b>8</b>                                      | 3,550.                          |
| <b>9</b>  | Employer contributions made to your HSAs for 2020 . . . . .  | <b>9</b>                                      | 917.                            |
| <b>10</b> | Qualified HSA funding distributions . . . . .  | <b>10</b>                                     |                                 |
| <b>11</b> | Add lines 9 and 10 . . . . .   | <b>11</b>                                     | 917.                            |
| <b>12</b> | Subtract line 11 from line 8. If zero or less, enter -0- . . . . .   | <b>12</b>                                     | 2,633.                          |
| <b>13</b> | <b>HSA deduction.</b> Enter the <b>smaller</b> of line 2 or line 12 here and on Schedule 1 (Form 1040), Part II, line 12 <b>Caution:</b> If line 2 is more than line 13, you may have to pay an additional tax. See instructions.  | <b>13</b>                                     | 0.                              |

**Part II HSA Distributions.** If you are filing jointly and both you and your spouse each have separate HSAs, complete a separate Part II for each spouse.

|            |   |            |  |
|------------|---|------------|--|
| <b>14a</b> | Total distributions you received in 2020 from all HSAs (see instructions) . . . . .   | <b>14a</b> |  |
| <b>b</b>   | Distributions included on line 14a that you rolled over to another HSA. Also include any excess contributions (and the earnings on those excess contributions) included on line 14a that were withdrawn by the due date of your return. See instructions . . . . .  | <b>14b</b> |  |
| <b>c</b>   | Subtract line 14b from line 14a . . . . .   | <b>14c</b> |  |
| <b>15</b>  | Qualified medical expenses paid using HSA distributions (see instructions) . . . . .  | <b>15</b>  |  |
| <b>16</b>  | <b>Taxable HSA distributions.</b> Subtract line 15 from line 14c. If zero or less, enter -0-. Also, include this amount in the total on Schedule 1 (Form 1040), Part I, line 8, and enter "HSA" and the amount on the dotted line . . . . .   | <b>16</b>  |  |
| <b>17a</b> | If any of the distributions included on line 16 meet any of the <b>Exceptions to the Additional 20% Tax</b> (see instructions), check here . . . . . ▶ <input type="checkbox"/>   |            |  |
| <b>b</b>   | <b>Additional 20% tax</b> (see instructions). Enter 20% (0.20) of the distributions included on line 16 that are subject to the additional 20% tax. Also, include this amount in the total on Schedule 2 (Form 1040), Part II, line 8; check box c and enter "HSA" and the amount on the line next to the box . . . . . | <b>17b</b> |  |

**Part III Income and Additional Tax for Failure To Maintain HDHP Coverage.** See the instructions before completing this part. If you are filing jointly and both you and your spouse each have separate HSAs, complete a separate Part III for each spouse.

|           |   |           |  |
|-----------|---|-----------|--|
| <b>18</b> | Last-month rule . . . . .   | <b>18</b> |  |
| <b>19</b> | Qualified HSA funding distribution . . . . .  | <b>19</b> |  |
| <b>20</b> | <b>Total income.</b> Add lines 18 and 19. Include this amount on Schedule 1 (Form 1040), Part I, line 8, and enter "HSA" and the amount on the dotted line . . . . .  | <b>20</b> |  |
| <b>21</b> | <b>Additional tax.</b> Multiply line 20 by 10% (0.10). Include this amount in the total on Schedule 2 (Form 1040), Part II, line 8; check box c and enter "HDHP" and the amount on the line next to the box . . . . . | <b>21</b> |  |

# 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.

**2020**  
Attachment  
Sequence No. **858**

Name(s) shown on return

VINAYSEETARAM KUDUMULA

Identifying number

134-89-9204

## 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> | ( 7,450. ) |         |
| <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> |            | -7,450. |

**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> |  | -7,450. |
|--|----------|--|---------|

- 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>  | 7,450.   |
| <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>  | 112,069. |
| <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>  | 37,931.  |
| <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>  | 18,966.  |
| <b>10</b> Enter the <b>smaller</b> of line 5 or line 9 . . . . .   | <b>10</b> | 7,450.   |

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> | 7,450. |

**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 |
| 10-9-9 , PARK ROAD   | 0.                       | 7,450.                 |                              |                      | 7,450.   |
|  |                          |                        |                              |                      |          |
|  |                          |                        |                              |                      |          |
| <b>Total.</b> Enter on Form 8582, lines 1a, 1b, and 1c . . . . . ▶ | 0.                       | 7,450.                 |                              |                      |          |

**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) |
|--------------------------|---|----------|------------|-----------------------|---|
| 10-9-9 , PARK ROAD       | E Ln 22   | 7,450.   | 1.00000000 | 7,450.                | 0.                                      |
|                          |   |          |            |                       |   |
|                          |   |          |            |                       |   |
| <b>Total</b> . . . . . ▶ |   | 7,450.   | 1.00       | 7,450.                | 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      |                    |