### Form **8879**

(Rev. January 2021)

Department of the Treasury Internal Revenue Service

### IRS e-file Signature Authorization

▶ ERO must obtain and retain completed Form 8879.

► Go to www.irs.gov/Form8879 for the latest information.

OMB No. 1545-0074

|  | 1  |  |  |  |   |
|--|--|--|--|--|---|
| Submis   | ssion Identification Number (SID)  |  |  |  |   |
| Taxpaye  | r's name   | Social securi  | ty numb  | per  |   |
| MUKT   | 'A HANUMANTHU  | 294-79   | -611   | 8  |   |
| Spouse's   | s name   | Spouse's so  | ial secu   | urity number   | •   |
| Part   | Tax Return Information — Tax Year Ending December 31, 2020 (Ente   | r vear vou a   | ıre alı  | thorizina  | 1   |
|  | whole dollars only on lines 1 through 5.   | i yeai you a   | ıı <del>c</del> au   | u lonzing.   | <u>)                                    </u>  |
|  | Form 1040-SS filers use line 4 only. Leave lines 1, 2, 3, and 5 blank.   |  |  |  |   |
|  | Adjusted gross income  |  | 1 1  | 9  | ,964.   |
|  | Total tax  |  | 2  |  | 0.  |
|  | Federal income tax withheld from Form(s) W-2 and Form(s) 1099  |  | 3  |  | 586.  |
|  | Amount you want refunded to you  |  | 4  | 2  | ,386.   |
|  | Amount you owe   |  | 5  |  | ,   |
| Part   |  | keep a cop   | y of y   | our retu   | rn)   |
| my knoreturn (of to send for any Agent to payment authorize payment business taxes to personal | penalties of perjury, I declare that I have examined a copy of the income tax return (original or amended wledge and belief, it is true, correct, and complete. I further declare that the amounts in Part I about poriginal or amended) I am now authorizing. I consent to allow my intermediate service provider, transmy return to the IRS and to receive from the IRS (a) an acknowledgement of receipt or reason for rejudelay in processing the return or refund, and (c) the date of any refund. If applicable, I authorize the U initiate an ACH electronic funds withdrawal (direct debit) entry to the financial institution account induction in the financial taxes owed on this return and/or a payment of estimated tax, and the financial institution is to remain in full force and effect until I notify the U.S. Treasury Financial Agent to terminate the transfer of the payment (settlement) date. I also authorize the financial institutions involved in the payment confidential information necessary to answer inquiries and resolve issues related to the patential dentification number (PIN) below is my signature for the income tax return (original or amended) I an income tax return (original or ame | ve are the am<br>litter, or electrection of the tale. S. Treasury a<br>licated in the tale to debit the<br>ethe authorize<br>uests must be<br>processing opayment. I fur | ounts for the counts of the co | from the inc<br>turn original<br>ssion, <b>(b)</b> the<br>designated<br>paration soff<br>to this accor-<br>fo revoke (eved no late<br>ectronic paraticles, and<br>eknowledge | come tax<br>tor (ERO)<br>ne reason<br>Financial<br>tware for<br>bunt. This<br>cancel) a<br>er than 2<br>syment of<br>that the |
|  | nic Funds Withdrawal Consent.  yer's PIN: check one box only   |  |  |  |   |
| X  | · · · · · · · · · · · · · · · · · · ·  | my PINI 9  | 6 1  | 1 1 8  | as my   |
|  | ERO firm name signature on the income tax return (original or amended) I am now authorizing.   | ř En   |  | digits, but<br>er all zeros  | asiny   |
|  | I will enter my PIN as my signature on the income tax return (original or amended) I am r if you are entering your own PIN <b>and</b> your return is filed using the Practitioner PIN metholow.  |  |  |  |   |
| Your si  | ignature ▶ Date ▶ _  |  |  |  |   |
| Snous  | e's PIN: check one box only  |  |  |  |   |
|  | I authorize to enter or generate   | my PIN   |  |  | as my   |
| Ш  | ERO firm name  | _  | ter five   | digits, but  | asiny   |
|  | signature on the income tax return (original or amended) I am now authorizing.   | do   | n't ente   | er all zeros   |   |
|  | I will enter my PIN as my signature on the income tax return (original or amended) I am r if you are entering your own PIN <b>and</b> your return is filed using the Practitioner PIN metholow.  |  |  |  |   |
| Spouse   | e's signature ▶ Date ▶   |  |  |  |   |
|  | Practitioner PIN Method Returns Only—continue below  | 1  |  |  |   |
| Part I   | Certification and Authentication — Practitioner PIN Method Only  |  |  |  |   |
| ERO's  | <b>EFIN/PIN.</b> 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 en   | er all ze  | 108  |   |
| authoriz   | that the above numeric entry is my PIN, which is my signature for the electronic individual income tred to file for tax year indicated above for the taxpayer(s) indicated above. I confirm that I am subments of the Practitioner PIN method and <b>Pub. 1345</b> , Handbook for Authorized IRS e-file Providers of I   | nitting this ret   | urn in a   | accordance   |   |
| ERO's  | signature ▶ Date ▶   |  |  |  |   |
|  | ERO Must Retain This Form — See Instructions   |  |  |  |   |
|  | Don't Submit This Form to the IRS Unless Requested To  | Do So  |  |  |   |

E 1040 Department of the Treasury—Internal Revenue Service (99) U.S. Individual Income Tax Return

| 2020 |
|------|
|      |

OMB No. 1545-0074

IRS Use Only-Do not write or staple in this space.

| Filing Status<br>Check only<br>one box. | If yo    | Single  Married filing jointly bu checked the MFS box, enter the son is a child but not your depende | name of          | ed filing separately<br>your spouse. If you | ` ′        | _            |                | ` '              | _         | , ,                             | , , , ,          |  |
|---|----------|--|------------------|---|------------|--------------|----------------|------------------|-----------|---------------------------------|------------------|--|
| Your first name                         | and m    | iddle initial  | Last na          | ame   |            |              |                |                  | Your      | social secu                     | ırity number     |  |
| MUKTA                                   |          |  | HANU             | JMANTHU                                     |            |              |                |                  | 294       | 294-79-6118                     |                  |  |
| If joint return, s                      | pouse's  | s first name and middle initial  | Last na          | ame   |            |              |                |                  | Spous     | Spouse's social security number |                  |  |
|   | •        | er and street). If you have a P.O. box, se   | e instructi      | ions.                                       |            |              |                | Apt. no.         | - 1       |                                 | ction Campaign   |  |
| 640 PLOI                                |          |  |                  |   |            |              | 1              |                  |           | k here if yo<br>se if filina ic | ointly, want \$3 |  |
|   | ost offi | ce. If you have a foreign address, also o  | complete s       | spaces below.                               | Sta        |              |                | ZIP code to      |           |                                 | d. Checking a    |  |
| FREMONT                                 |          |  |                  | <u> </u>                                    | C2         |              |                | 4539             |           | elow will no                    | •                |  |
| Foreign country                         | y name   |  |                  | Foreign province/state                      | e/coun     | ty           | Foi            | reign postal cod | le your t | tax or refun                    |                  |  |
| At any time du                          | ring 20  | 020, did you receive, sell, send, ex   | change,          | or otherwise acquir                         | e any      | financial in | nterest in     | n any virtual    | currency  | ?                               | s 🔀 No           |  |
| Standard<br>Deduction                   |          | <b>leone can claim:</b>  |                  | •   |            |              | ent            |                  |           |                                 |                  |  |
| Age/Blindness                           | s You    | : Were born before January 2,  | 1956             | Are blind S                                 | oouse      | : Wa         | s born b       | efore Januar     | v 2, 1956 | S ∏ Is                          | blind            |  |
| Dependent                               |          | <del></del>  |                  | (2) Social securi                           |            | (3) Relat    |                |                  |           | for (see inst                   | ructions):       |  |
| If more                                 |          | irst name Last name  |                  | number to you                               |            |              | Child tax cred |                  | 1         | other dependents                |                  |  |
| than four                               |          |  |                  |   |            |              |                |                  | ]         |                                 |                  |  |
| dependents, see instruction             |          |  |                  |   |            |              |                |                  | ]         |                                 |                  |  |
| and check                               | 5 —      |  |                  |   |            |              |                |                  | ]         |                                 |                  |  |
| here ►                                  |          |  |                  |   |            |              |                |                  | ]         |                                 |                  |  |
|   | 1_       | Wages, salaries, tips, etc. Attach   | Form(s)          | W-2   |            |              |                |                  |           | 1                               | 13,964.          |  |
| Attach                                  | 2a       | Tax-exempt interest  | 2a               |   | <b>b</b> T | axable int   | erest          |                  | . 2       | 2b                              |                  |  |
| Sch. B if required.                     | 3a       | Qualified dividends  | 3a               |   | <b>b</b> ( | Ordinary di  | vidends        |                  | . 3       | 3b                              |                  |  |
| required.                               | 4a       | IRA distributions  | 4a               |   | <b>b</b> T | axable an    | nount .        |                  | . 4       | 4b                              |                  |  |
|   | 5a       | Pensions and annuities   | 5a               |   | <b>b</b> T | axable an    | nount .        |                  |           | 5b                              |                  |  |
| Standard                                | 6a       | Social security benefits   | 6a               |   | b T        | axable an    | nount .        |                  | . 6       | 6b                              |                  |  |
| Deduction for—                          | 7        | Capital gain or (loss). Attach Sch   | edule D i        | f required. If not red                      | quired     | l, check he  | ere .          | •                |           | 7                               |                  |  |
| Single or<br>Married filing             | 8        | Other income from Schedule 1, li   | ne 9 .           |   |            |              |                |                  |           | 8                               |                  |  |
| separately,<br>\$12,400                 | 9        | Add lines 1, 2b, 3b, 4b, 5b, 6b, 7   | , and 8. 7       | This is your <b>total in</b>                | come       |              |                |                  | <b></b>   | 9                               | 13,964.          |  |
| Married filing                          | 10       | Adjustments to income:   |                  |   |            |              |                |                  |           |                                 |                  |  |
| jointly or<br>Qualifying                | а        | From Schedule 1, line 22   |                  |   |            |              | 10a            | 4,0              | 00.       |                                 |                  |  |
| widow(er),<br>\$24,800                  | b        | Charitable contributions if you take the standard deduction. See instructions 10b                    |                  |   |            |              |                |                  |           |                                 |                  |  |
| Head of                                 | С        | Add lines 10a and 10b. These are   | e your <b>to</b> | tal adjustments to                          | inco       | me           |                |                  | ▶ 1       | 0с                              | 4,000.           |  |
| household,<br>\$18,650                  | 11       | Subtract line 10c from line 9. This  | s is your        | adjusted gross ind                          | come       |              |                |                  | <b>•</b>  | 11                              | 9,964.           |  |
| If you checked                          | 12       | Standard deduction or itemized   | d deduct         | tions (from Schedu                          | e A)       |              |                |                  |           | 12                              | 12,400.          |  |
| any box under<br>Standard               | 13       | Qualified business income deduc  | tion. Atta       | ach Form 8995 or F                          | orm 8      | 3995-A .     |                |                  |           | 13                              |                  |  |
| Deduction, see instructions.            | 14       | Add lines 12 and 13  |                  |   |            |              |                |                  |           | 14                              | 12,400.          |  |
|   | 15       | Taxable income. Subtract line 1  | 4 from lir       | ne 11. If zero or less                      | s, ente    | er -0        |                |                  | .   -     | 15                              | 0.               |  |

| Form 1040 (2020   | 0)  |  |                     |  |                   |                 |              |                | Page <b>2</b>                           |
|---|---|--|---------------------|--|-------------------|-----------------|--------------|----------------|---|
|   | 16  | Tax (see instructions). Check  | if any from Form    | n(s): <b>1</b> 881   | 4 <b>2</b> 🗌 4972 | 3 🗌             |              | . 16           | 0.                                      |
|   | 17  | Amount from Schedule 2, lin  | ne 3                |  |                   |                 | <del>-</del> | . 17           |   |
|   | 18  | Add lines 16 and 17  |                     |  |                   |                 |              | . 18           | 0.                                      |
|   | 19  | Child tax credit or credit for   | other dependen      | ts   |                   |                 |              | . 19           |   |
|   | 20  | Amount from Schedule 3, lin  | ne 7                |  |                   |                 |              | . 20           |   |
|   | 21  | Add lines 19 and 20  |                     |  |                   |                 |              | . 21           |   |
|   | 22  | Subtract line 21 from line 18  | . If zero or less,  | enter -0   |                   |                 |              | . 22           | 0.                                      |
|   | 23  | Other taxes, including self-e  | mployment tax,      | from Schedule  | e 2, line 10      |                 |              | . 23           | 0.                                      |
|   | 24  | Add lines 22 and 23. This is   |                     |  |                   |                 |              | ▶ 24           | 0.                                      |
|   | 25  | Federal income tax withheld  |                     |  |                   |                 |              |                |   |
|   | а   | Form(s) W-2  |                     |  |                   | 25a             | 58           | 6.             |   |
|   | b   | Form(s) 1099   |                     |  |                   | 25b             |              |                |   |
|   | С   | Other forms (see instruction:  |                     |  |                   | 25c             |              |                |   |
|   | d   | Add lines 25a through 25c  | ,                   |  |                   |                 |              | . 25d          | 586.                                    |
| . 16  | 26  | 2020 estimated tax paymen  |                     |  |                   |                 |              | . 26           |   |
| <ul> <li>If you have a l<br/>qualifying child,</li> </ul> | 27  | Earned income credit (EIC)   |                     |  |                   | 27              |              |                |   |
| attach Sch. EIC.  | 28  | Additional child tax credit. A   |                     |  |                   | 28              |              |                |   |
| nontaxable  | 29  | American opportunity credit  |                     |  |                   | 29              |              |                |   |
| combat pay, see instructions.                             | 30  | Recovery rebate credit. See  |                     | *  |                   |                 | 1,80         | 0.             |   |
|   | 31  | Amount from Schedule 3, lin  |                     |  |                   | 31              | _,           |                |   |
|   | 32  | Add lines 27 through 31. The   |                     |  |                   |                 |              | ▶ 32           | 1,800.                                  |
|   | 33  | Add lines 25d, 26, and 32. T   | -                   |  |                   |                 |              | ▶ 33           | 2,386.                                  |
| D. ( !  | 34  | If line 33 is more than line 24  |                     |  |                   |                 |              | . 34           | 2,386.                                  |
| Refund  | 35a   | Amount of line 34 you want   |                     |  |                   | •               |              | 35a            | 2,386.                                  |
| Direct deposit?   | ▶b  | Routing number 0 2 1   |                     |  |                   | _               | Savin        |                |   |
| See instructions.   | ▶d  | Account number 4 9 8   |                     |  |                   |                 | _ oa         | 90             |   |
|   | 36  | Amount of line 34 you want   |                     |  | ed tax            | 36              |              |                |   |
| Amount  | 37  |  |                     |  |                   |                 |              | ▶ 37           |   |
| You Owe   | 0,  | Subtract line 33 from line 24. This is the <b>amount you owe now</b>   |                     |  |                   |                 |              |                |   |
| For details on  |   | <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. |                     |  |                   |                 |              |                |   |
| how to pay, see instructions.                             | 38  | Estimated tax penalty (see in  | •                   |  |                   | 38              |              |                |   |
| Third Party   | Do  | you want to allow another  |                     |  |                   | See             |              |                |   |
| Designee  |   |  | •                   |  |                   |                 | Comple       | te below.      | <b>⋉</b> No                             |
| Ü   | Des   | signee's   |                     | Phone  |                   |                 |              | entification   |   |
|   | nar   | me ►   |                     | no.  |                   | nui             | mber (PI     | N) <b>&gt;</b> |   |
| Sign  |   | der penalties of perjury, I declare t  |                     |  |                   |                 |              |                |   |
| Here  |   |  | ipiete. Deciaration | n of preparer (other than taxpayer) is based on all information of |                   |                 |              |                | -                                       |
|   | YOU   | ur signature   |                     | Date   | Your occupation   |                 |              |                | nt you an Identity<br>IN, enter it here |
| Joint return?   |   |  |                     |  | STUDENT           |                 |              | see inst.) 🕨   |   |
| See instructions.   |   |  | both must sign.     | Date   | Spouse's occupati | on              |              |                | nt your spouse an                       |
| Keep a copy for your records.                             | ,   |  |                     |  |                   |                 |              |                | ection PIN, enter it here               |
| your records.   |   |  |                     |  |                   |                 |              | see inst.)     |   |
|   | Phone no.                                   |  |                     | Email address  |                   |                 | DELL         |                | T =                                     |
| Paid  |   | eparer's name  | Preparer's signat   |  |                   |                 | PTIN         |                | Check if:                               |
| Preparer  | SYAM PRIYA RAM SAGAR GUPTA TALLAM SYAM PRIY |  |                     | YA RAM SAGAR GUPTA TALLAM 05/17/2021 PO                            |                   |                 |              | 082703         | Self-employed                           |
| Use Only  |   | m's name ► GLOBAL TA   |                     |  |                   |                 |              |                | (678) 965-9522                          |
|   | Firr  | m's address ▶ 2530 Pebb.   | le Creek I          | n Cummin   | g GA 30041        |                 | F            | Firm's EIN     | <del></del>                             |
| Go to www.irs.go  | ov/Form                                     | n1040 for instructions and the late  | est information.    |  | BAA               | REV 04/20/21 PI | RO           |                | Form <b>1040</b> (2020)                 |

### **SCHEDULE 1** (Form 1040)

### **Additional Income and Adjustments to Income**

OMB No. 1545-0074

Department of the Treasury Internal Revenue Service

MUKTA HANUMANTHU

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

► Attach to Form 1040, 1040-SR, or 1040-NR. ▶ Go to www.irs.gov/Form1040 for instructions and the latest information.

Attachment Sequence No. **01** Your social security number

294-79-6118

| Par | t I Additional Income   |     |        |
|-----|---|-----|--------|
| 1   | Taxable refunds, credits, or offsets of state and local income taxes                        | 1   |        |
| 2a  | Alimony received  | 2a  |        |
| b   | Date of original divorce or separation agreement (see instructions) ▶                       |     |        |
| 3   | Business income or (loss). Attach Schedule C  | 3   |        |
| 4   | Other gains or (losses). Attach Form 4797   | 4   |        |
| 5   | Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E | 5   |        |
| 6   | Farm income or (loss). Attach Schedule F  | 6   |        |
| 7   | Unemployment compensation   | 7   |        |
| 8   | Other income. List type and amount ▶  |     |        |
|     |   | 8   |        |
| 9   | Combine lines 1 through 8. Enter here and on Form 1040, 1040-SR, or 1040-NR,                | 9   |        |
| Par | line 8  | 9   |        |
| 10  |   | 10  |        |
| 11  | Educator expenses   | 10  |        |
| •   | officials. Attach Form 2106   | 11  |        |
| 12  | Health savings account deduction. Attach Form 8889  | 12  |        |
| 13  | Moving expenses for members of the Armed Forces. Attach Form 3903                           | 13  |        |
| 14  | Deductible part of self-employment tax. Attach Schedule SE                                  | 14  |        |
| 15  | Self-employed SEP, SIMPLE, and qualified plans  | 15  |        |
| 16  | Self-employed health insurance deduction  | 16  |        |
| 17  | Penalty on early withdrawal of savings  | 17  |        |
| 18a | Alimony paid  | 18a |        |
| b   | Recipient's SSN   |     |        |
|     | Date of original divorce or separation agreement (see instructions) ▶                       |     |        |
| 19  | IRA deduction   | 19  |        |
| 20  | Student loan interest deduction   | 20  |        |
| 21  | Tuition and fees deduction. Attach Form 8917  | 21  | 4,000. |
| 22  | 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   | 22  | 4,000. |

# Form **8917**(Rev. January 2020)

### **Tuition and Fees Deduction**

► Attach to Form 1040 or 1040-SR.

► Go to www.irs.gov/Form8917 for the latest information.

OMB No. 1545-0074

Attachment Sequence No. **60** 

Internal Revenue Service

Name(s) shown on return

Department of the Treasury

MUKTA HANUMANTHU

Your social security number 294-79-6118



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

# You can't take both an education credit from Form 8863 and the tuition and fees deduction from this form for the same student for the same tax year. Before you begin: To see if you qualify for this deduction, see Who Can Take the Deduction in the instructions below.

- If you file Form 1040 or 1040-SR, figure any write-in adjustments. • For 2018: Figure any write-in adjustments to be entered on the dotted line next to Schedule 1 (Form 1040), line 36. • For 2019: Figure any write-in adjustments to be entered on the dotted line next to Schedule 1 (Form 1040 or 1040-SR), line 22, For 2020 and later years: Figure any write-in adjustments for Schedule 1 (Form 1040 or 1040-SR); see the Instructions for Forms 1040 and 1040-SR. 1 (a) Student's name (as shown on page 1 of your tax return) (b) Student's social security (c) Adjusted qualified number (as shown on page expenses (see 1 of your tax return) instructions) First name Last name 294-79-6118 12,500. HANUMANTHU MUKTA Add the amounts on line 1, column (c), and enter the total . . . 2 12,500. 3 Enter the amount from your "total income" line of Form 1040 or 1040-SR . . . . . . . . . . . 3
- - \* If you're filing Form 2555, 2555-EZ, or 4563, or you're excluding income from Puerto Rico, see *Effect of the Amount of Your Income on the Amount of Your Deduction* in Pub. 970 to figure the amount to enter on line 5.
- Tuition and fees deduction. Is the amount on line 5 more than \$65,000 (\$130,000 if married filing jointly)?
   Yes. Enter the smaller of line 2, or \$2,000.

| X No. | Enter the smaller of line 2, or \$4,000. | J |  |
|-------|--|---|--|
|       |  |   |  |

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

Form 8917 (Rev. 1-2020)

13,964.

4,000.

## Form **8867**

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

OMB No. 1545-0074

Attachment Sequence No. **70** 

Department of the Treasury Internal Revenue Service

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

Taxpayer name(s) shown on return Taxpayer identification number MUKTA HANUMANTHU 294-79-6118

| nter pr | eparer's name and PTIN  |                                |                 |    |                 |
|---------|---|--------------------------------|-----------------|----|-----------------|
| SYAN    | M PRIYA RAM SAGAR GUPTA TALLAM P  | 0208270                        | 3               |    |                 |
| Part    | Due Diligence Requirements  |                                |                 |    |                 |
|         | check the appropriate box for the credit(s) and/or HOH filing status claimed on the return and benefit(s) claimed (check all that apply). $\blacksquare$ EIC $\blacksquare$ CTC/ACTC/OD   | •                              | the rel<br>AOTC |    | arts I–V<br>HOH |
| 1       | Did you complete the return based on information for tax year 2020 provided by the tax  | payer or                       | Yes             | No | N/A             |
|         | reasonably obtained by you?   |                                |                 |    |                 |
| 2       | If credits are claimed on the return, did you complete the applicable EIC and/or CTC/AC worksheets found in the Form 1040, 1040-SR, 1040-NR, 1040-PR, or 1040-SS instructions, ar AOTC worksheet found in the Form 8863 instructions, or your own worksheet(s) that provides t information, and all related forms and schedules for each credit claimed?  | d/or the                       |                 |    |                 |
| 3       | Did you satisfy the knowledge requirement? To meet the knowledge requirement, you must do the following.  | both of                        |                 |    |                 |
|         | • Interview the taxpayer, ask questions, and contemporaneously document the taxpayer's resp determine that the taxpayer is eligible to claim the credit(s) and/or HOH filing status.  | onses to                       |                 |    |                 |
|         | • Review information to determine that the taxpayer is eligible to claim the credit(s) and/or Ho status and to figure the amount(s) of any credit(s)  |                                |                 |    |                 |
| 4       | Did any information provided by the taxpayer or a third party for use in preparing the reinformation reasonably known to you, appear to be incorrect, incomplete, or inconsistent? (I answer questions 4a and 4b. If "No," go to question 5.)   | f "Yes,"                       |                 |    |                 |
| а       | Did you make reasonable inquiries to determine the correct, complete, and consistent information  |                                |                 |    |                 |
| b       | Did you contemporaneously document your inquiries? (Documentation should include the q you asked, whom you asked, when you asked, the information that was provided, and the im information had on your preparation of the return.)   | uestions<br>pact the           |                 |    |                 |
| 5       | Did you satisfy the record retention requirement? To meet the record retention requirement, y keep a copy of your documentation referenced in 4b, a copy of this Form 8867, a copy applicable worksheet(s), a record of how, when, and from whom the information used to prepare 8867 and any applicable worksheet(s) was obtained, and a copy of any document(s) provide taxpayer that you relied on to determine eligibility for the credit(s) and/or HOH filing status or the amount(s) of the credit(s) | of any<br>are Form<br>d by the |                 |    |                 |
|         | List those documents provided by the taxpayer, if any, that you relied on:  |                                |                 |    |                 |
| 6       | Did you ask the taxpayer whether he/she could provide documentation to substantiate eligibilit credit(s) and/or HOH filing status and the amount(s) of any credit(s) claimed on the return i return is selected for audit?  |                                |                 |    |                 |
| 7       | Did you ask the taxpayer if any of these credits were disallowed or reduced in a previous year? (If credits were disallowed or reduced, go to question 7a; if not, go to question 8.)   |                                |                 |    |                 |
| а       | Did you complete the required recertification Form 8862?  |                                |                 |    |                 |
| 8       | If the taxpayer is reporting self-employment income, did you ask questions to prepare a comp correct Schedule C (Form 1040)?  | lete and                       |                 |    |                 |

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|--------|---|------------|-----------|----------|
| Part   | Due Diligence Questions for Returns Claiming EIC (If the return does not claim EIC, go  | to Part    | III.)     |          |
| 9a     | 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? (If the taxpayer is claiming the EIC  | Yes        | No        | N/A      |
|        | and does not have a qualifying child, go to question 10.)   | X          |           |          |
| 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?  |            |           |          |
| С      | 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)?   |            |           |          |
| Part   |   | claim C    | CTC, A    | CTC,     |
| 10     | Have you determined that each qualifying person for the CTC/ACTC/ODC is the taxpayer's dependent who is a citizen, national, or resident of the United States?  | Yes        | No        | N/A      |
| 11     | Did you explain to the taxpayer that he/she may not claim the CTC/ACTC if the taxpayer has not lived with the child for over half of the year, even if the taxpayer has supported the child, unless the child's custodial parent has released a claim to exemption for the child? |            |           |          |
| 10     | ·   |            |           |          |
| 12     | Did you explain to the taxpayer the rules about claiming the CTC/ACTC/ODC for a child of divorced or separated parents (or parents who live apart), including any requirement to attach a Form 8332 or similar statement to the return?   |            |           |          |
| Part   |   | ) ao to    | Dort \    | /\<br>/\ |
| 13     | Did the taxpayer provide substantiation for the credit, such as a Form 1098-T and/or receipts for the qu  |            | Yes       | No       |
| 10     | tuition and related expenses for the claimed AOTC?  |            |           |          |
| Part   |   | s, go to   | o Part    | VI.)     |
| 14     | Have you determined that the taxpayer was unmarried or considered unmarried on the last day of the tax  |            | Yes       | No       |
|        | and provided more than half of the cost of keeping up a home for the year for a qualifying person?  |            |           |          |
| Part   | VI Eligibility Certification  |            |           |          |
|        | ➤ You will have complied with all due diligence requirements for claiming the applicable credit(s) a status on the return of the taxpayer identified above if you:  | nd/or H    | OH fili   | ng       |
|        | A. Interview the taxpayer, ask adequate questions, contemporaneously document the taxpayer's respo<br>in your notes, review adequate information to determine if the taxpayer is eligible to claim the credit(<br>status and to figure the amount(s) of the credit(s);            |            |           |          |
|        | <ul> <li>B. Complete this Form 8867 truthfully and accurately and complete the actions described in this check<br/>credit(s) claimed and HOH filing status, if claimed;</li> </ul>  | list for a | ıny app   | licable  |
|        | 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 88<br>Document Retention.  | 67 instr   | uctions   | under    |
|        | 1. A copy of this Form 8867.  |            |           |          |
|        | 2. The applicable worksheet(s) or your own worksheet(s) for any credit(s) claimed.  |            |           |          |
|        | <ol><li>Copies of any documents provided by the taxpayer on which you relied to determine the taxpayer<br/>credit(s) and/or HOH filing status and to figure the amount(s) of the credit(s).</li></ol>   | 's eligib  | ility for | the      |
|        | <ol><li>A record of how, when, and from whom the information used to prepare this form and the applica<br/>obtained.</li></ol>  | ble wor    | ksheet(   | s) was   |
|        | <ol><li>A record of any additional information you relied upon, including questions you asked and the tax<br/>determine the taxpayer's eligibility for the credit(s) and/or HOH filing status and to figure the amount</li></ol>  |            |           |          |
|        | ▶ If you have not complied with all due diligence requirements, you may have to pay a \$540 penalty comply related to a claim of an applicable credit or HOH filing status.   | for ea     | ch failu  | ire to   |
| 15     | Do you certify that all of the answers on this Form 8867 are, to the best of your knowledge, true, correct  | t and      | Yes       | No       |
|        | complete?   | i, and     | ₩.        |          |