E 104(artment of the Treasury—Internal Revenue Servi S. Individual Income Ta)		⁽⁹⁹⁾ 20)	20	OMB No. 1545	-0074	IRS Use On	ly—Do no	ot write	e or staple i	n this space.
Filing Statu Check only one box.	lf yc	Single X Married filing jointly ou checked the MFS box, enter the n son is a child but not your dependent	ame of y	ed filing separate							-	
Your first name	e and m	iddle initial	Last nar	ne					Your	socia	I security	y number
SARIKA			ASHO	KKUMAR					828	-08	3-9753	3
If joint return, s	spouse's	s first name and middle initial	Last nar	ne					Spou	se's s	ocial sec	urity number
VIJAY			PANN	EERSELVAM					814	-53	3-2527	7
Home address	s (numbe	er and street). If you have a P.O. box, see	instructio	ons.			A	Apt. no.	Presi	denti	al Electio	on Campaign
5461 N	EAST	RIVER ROAD						209			e if you,	
City, town, or	post offi	ce. If you have a foreign address, also co	mplete sp	baces below.	Sta	ate	ZIP co	ode				tly, want \$3 Checking a
CHICAGO			/ will not (•								
Foreign countr	ry name		F	oreign province/st	ate/cour	nty	Foreig	n postal code			r refund.	0
										Γ	You	Spouse
At any time du	uring 20	020, did you receive, sell, send, excl	nange, o	r otherwise acqu	iire any	financial intere	est in a	any virtual c	urrency	/? [Yes	X No
Standard Deduction	_	eone can claim:		— ·		a dependent n						
Age/Blindnes	s You	: 🗌 Were born before January 2, 1	956	Are blind	Spouse	e: 🗌 Was bo	rn befo	ore January	2, 1956	3	🗌 ls bli	nd
Dependents (see instructions): (2) Social security (3) Relationship (4) ✓ if qualifies for (see instructions):												
If more		irst name Last name		number		to you		Child tax	credit	Cro	edit for oth	ner dependents
than four	YUC	GAN VIJAY		714-25-6	252	Son		X				
dependents, see instructior												
and check	13											
here 🕨 🗌											[<u> </u>
	1	Wages, salaries, tips, etc. Attach F	orm(s) V	N-2						1	12	25,247.
Attach	2a	Tax-exempt interest	2a		b 1	Faxable interes	t.			2b		
Sch. B if required.	<u>3a</u>	Qualified dividends	3a		b(Ordinary divide	nds .			3b		
) 4a	IRA distributions	4a		b 1	Faxable amoun	t			4b		
	5a	Pensions and annuities	5a		b 7	Faxable amoun	t		. 4	5b		
Standard	6a	Social security benefits	6a		b 7	Faxable amoun	t		. [6b		
 Deduction for – Single or 	7	Capital gain or (loss). Attach Schee	dule D if	required. If not r	equired	d, check here		>		7		
Married filing	8	Other income from Schedule 1, lin	e9							8	_	-5,900.
separately, \$12,400	9	Add lines 1, 2b, 3b, 4b, 5b, 6b, 7,	and 8. T	his is your total i	income	.			▶	9	11	L9,347.
 Married filing 	10	Adjustments to income:										
jointly or Qualifying	а	From Schedule 1, line 22				10	а					
widow(er), \$24,800	b	Charitable contributions if you take	the stan	dard deduction.	See inst	tructions 10	b					
 Head of 	с	Add lines 10a and 10b. These are	your tot	al adjustments	to inco	me			▶ 1	0c		
household, \$18,650	11	Subtract line 10c from line 9. This	is your a	idjusted gross i	ncome					11	11	L9,347.
 If you checked 	12	Standard deduction or itemized	deducti	uctions (from Schedule A)							2	24,800.
any box under <i>Standard</i>	13	Qualified business income deduction	ion. Atta	ch Form 8995 or	Form 8	8995-A			. [13		
Deduction, see instructions.	14	Add lines 12 and 13							. [14	2	24,800.
	15	Taxable income. Subtract line 14	from lin	e 11. If zero or le	ss, ente	er-0				15	9	94,547.
												1040 (

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

Form **1040** (2020)

Form 1040 (2020))									Page 2
	16	Tax (see instructions). Check	if any from Form	(s): 1 881	4 2 4972	3			16	12,376.
	17	Amount from Schedule 2, lin	ie3						17	
	18	Add lines 16 and 17							18	12,376.
	19	Child tax credit or credit for	other dependen	ts					19	2,000.
	20	Amount from Schedule 3, lin	ie7						20	
	21	Add lines 19 and 20							21	2,000.
	22	Subtract line 21 from line 18	. If zero or less,	enter -0					22	10,376.
	23	Other taxes, including self-e	mployment tax,	from Schedule	e 2, line 10 .				23	0.
	24	Add lines 22 and 23. This is	your total tax					. 🕨	24	10,376.
	25	Federal income tax withheld	from:							
	а	Form(s) W-2				25a	9	,754.		
	b	Form(s) 1099				25b				
	с	Other forms (see instructions	s)			25c				
	d	Add lines 25a through 25c							25d	9,754.
• If you have a	26	2020 estimated tax payment							26	
qualifying child,	27	Earned income credit (EIC)			^{No} .	27				
attach Sch. EIC.	28	Additional child tax credit. A	ttach Schedule	8812		28				
nontaxable combat pay,	29	American opportunity credit	from Form 8863	8, line 8		29				
see instructions.	30	Recovery rebate credit. See	instructions .			30		500.		
	31	Amount from Schedule 3, lin	ie 13			31				
	32	Add lines 27 through 31. The	ese are your tot a	al other paym	ents and refund	lable cr	edits	. 🕨	32	500.
	33	Add lines 25d, 26, and 32. T	hese are your to	tal payments				. 🕨	33	10,254.
Refund	34	If line 33 is more than line 24	l, subtract line 2	4 from line 33.	This is the amo	unt you	overpaid		34	
neruna	35a Amount of line 34 you want refunded to you. If Form 8888 is attached, check here									
Direct deposit?	►b	Routing number X X X	X X X X	XX	► c Type:	Check	king 🗌 S	Savings		
See instructions.	►d	Account number X X X	X X X X	X X X X	X X X X X	x x z	X			
	36	Amount of line 34 you want a	applied to your	2021 estimate	ed tax 🕨	36				
Amount	37	Subtract line 33 from line 24	. This is the amo	ount you owe	now			. 🕨	37	122.
You Owe		Note: Schedule H and Sch		-						
For details on how to pay, see		2020. See Schedule 3, line 1			•					
instructions.	38	Estimated tax penalty (see ir	nstructions) .		🕨	38				
Third Party	Do	you want to allow another								
Designee	ins	structions	·			. 🕨	🗌 Yes. Co	mplete l	oelow.	🗙 No
		signee's		Phone				nal identi		
		ne 🕨		no. 🕨				er (PIN)		
Sign		der penalties of perjury, I declare t ief, they are true, correct, and com								
Here		· · ·		Date	Your occupation		an informatio			nt you an Identity
	. 10	ur signature		Dale	Four occupation					IN, enter it here
Joint return?					IT PROFES	SIONA	ΑL	(see	inst.) 🕨	
See instructions.	Sp	ouse's signature. If a joint return, k	ooth must sign.	Date	Spouse's occupa	ation				nt your spouse an
Keep a copy for your records.	·						-		-	ection PIN, enter it here
your rooordo.			_	IT PROFESSIONAL					inst.) 🕨	
		one no. (312)206-962		Email address	A.SARIKAAS	1	MAIL.CO		,	0
Paid		eparer's name	Preparer's signat			Date		PTIN	0	Check if:
Preparer		PRIYA RAM SAGAR GUPTA TALLAM		RAM SAGAR	GUPTA TALLA	M 09/2	23/2021	P0208		Self-employed
Use Only		m's name ► GLOBAL TAX								678)965-9522
	Fir	m's address ► 2530 Pebbl	le Creek L	n Cummin	g GA 30041			Firm	's EIN ▶	
Go to www.irs.go	ov/Form	n1040 for instructions and the late	st information.		BAA	REV	08/30/21 PRO			Form 1040 (2020)

BAA

SCHEDULE	1
(Form 1040)	

Additional Income and Adjustments to Income

OMB No. 1545-0074

Department of the Treasury Internal Revenue Service Attach to Form 1040, 1040-SR, or 1040-NR.
 Go to www.irs.gov/Form1040 for instructions and the latest information.

soc	ial security number
	Attachment Sequence No. 01

Name(s) shown on Fo	rm 1040), 1040-S	R, or 1040-NR	
SARIKA ASHOKKU	MAR &	VIJAY	PANNEERSELVAM	

Your social security numl 828-08-9753

Part I Additional Income

1 Taxable refunds, credits, or offsets of state and local income taxes 1 2a Alimony received 2a b Date of original divorce or separation agreement (see instructions) ▶ 3 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, line 8 9 10 Educator expenses 10 11 Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106 11 10 Educator expenses for members of the Armed Forces. Attach Form 3903 13 14 Deductible part of self-employment tax. Attach Schedule SE 14 15 16 17 16 17 18a 17 Penalty on early withdrawal of savings 17 18a				
b Date of original divorce or separation agreement (see instructions) ▶ 3 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, line 8 9 10 Educator expenses 10 11 Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106 11 12 Health savings account deduction. Attach Form 8889 12 13 Moving expenses for members of the Armed Forces. Attach Form 3903 13 14 Deductible part of self-employment tax. Attach Schedule SE 14 15 Self-employed Nealth insurance deduction 16 17 Penalty on early withdrawal of savings 17 18a Necipient's SSN 18a b Recipient's SSN 20	1	Taxable refunds, credits, or offsets of state and local income taxes	1	
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5 Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E 5 -5,900. 6 Farm income or (loss). Attach Schedule F 6 7 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, line 8 9 -5,900. Part II Adjustments to Income 10 11 -5,900. 10 Educator expenses 10 11 11 11 Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106 12 13 13 Moving expenses for members of the Armed Forces. Attach Form 3903 13 14 14 Deductible part of self-employment tax. Attach Schedule SE 14 15 15 Self-employed health insurance deduction 16 17 17 18a Alimony paid 18a 19 20 Student loan interest deduction 19 20 21 21 Add lines 10 through 21. These are your adjustments to income. Enter here and on Form 1040, 1040-SR, or 1040-NR, line 10a 22	3		3	
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9 Combine lines 1 through 8. Enter here and on Form 1040, 1040-SR, or 1040-NR, line 8. 9 -5,900. Part II Adjustments to Income 9 -5,900. 10 Educator expenses . 10 . 11 Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106 11 12 Health savings account deduction. Attach Form 8889 12 13 Moving expenses for members of the Armed Forces. Attach Form 3903 13 14 Deductible part of self-employment tax. Attach Schedule SE 14 15 Self-employed KEP, SIMPLE, and qualified plans 15 16 . . . 17 Penalty on early withdrawal of savings . . 18 Alimony paid . . . 19 IRA deduction 19 IRA deduction 20 21 22 <td< th=""><th>7</th><th>Unemployment compensation</th><th>7</th><th></th></td<>	7	Unemployment compensation	7	
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18a Alimony paid	16	Self-employed health insurance deduction	16	
b Recipient's SSN	17	Penalty on early withdrawal of savings	17	
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	22			
	For Pa			e 1 (Form 1040) 2020

Pform 1040 Prom rental real estate, royatiles, partnerships, 5 corporations, estates, trusts, REMICs, etc.) Partnerships, 5 corporations, estate, 2IP code) Partnerships, 5 corporations, estate, 2IP code) Partnerships, 5 corporations, estate, 2IP code) Partnerships, 5 corporships, 2IP corporatis, 2I		DULE E			Si	upplementa	l Inc	ome a	and L	0SS			OMB	No. 154	5-0074
Understand Image of the instand of the instand of the instand instandard of the instructions in the instandard of the instructions ind	(Form 1	040)	(From	renta	il real estate, roy	alties, partners	hips, S	6 corpor	ations,	estates,	trusts, REMIC	s, etc.)	9	02	0
Detect on www.drs.gov/Schedulef. for instructions and the latest information. Sequence in 1.3 Samured ideom nature Your scale accurry number Your scale accurry number Your scale accurry number SARLEA ASHOKKURAR & VLIAY PANNEERSELVAM Your are in the business of menting personal property. Your scale accurry number Your scale accurry number Schedule C. Sae instructions. If you are an individual, report fam: mental income or toss from Form 4835 on page 2, line 40. A bit you make any payments in 2020 that would require you to file Form(s) 1099? See instructions. Yes X No Ia Physical address of each property (street, city, state, ZIP code) X X X Yes X No G Ia Type of Property (street, city, state, ZIP code) X X X Yes X No A 1 Type of Property (street, city, state, ZIP code) X X X Yes X No A 1 Type of Property: 2 For each rental real estate property listed acdress of hereinal and estate property listed you and the requirements to list as a qualified joint venture. See instructions. X B Qualified goverty of the property: 1 Single Famity Residence 3 A contributy of	Departm	ent of the Treasury			► Atta	ch to Form 1040	0, 1040)-SR, 10	40-NR,	or 1041.					
SAR_TEA_ASHORKUMAR_6_VIJAY_PANNEERSELVAM 828-08-9753 Part 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: I value an individual, report fam rental income or ioss from Form 4835 on page 2, line 40. A Did you make any payments in 2202 that would require you to file Form(s) 10997 See instructions	Internal F	Revenue Service (99)			Go to www.irs.g	ov/ScheduleE f	or inst	ructions	and th	e latest			Sequ	ence No	
Pert1 Income or Loss From Rental Real Estate and Royalties Note: If you are in the business of mening personal property, uses Schedule C. See instructions. If you are an individual, report farm rental income or loss from Form 4836 on page 2, line 40. A Did you make any payments in 2020 that would require you to file Form(s) 1099?	. ,													-	ber
Schedule C. See instructions. If you are an individual, report fam 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															
A Did you make any payments in 2020 that would require you to file Form(s) 1099? See instructions	Part						-		-			• •	-		, use
B. If "Yes," did you or will you file required Form(s) 10997					-										
1a Physical address of each property (street, city, state, ZIP code) A BV NAGAR, NANGANALLUR TAMILNADU IN 600061 B C C For each rental real estate property listed apersonal use days. Check the QV box only. A 3 d5 0 Personal Use Days QuV A 1. Type of Property: (from list below) 2 For each rental real estate property listed qualified joint venture. See instructions. A 365 0 Days QuV A 1. Property: qualified joint venture. See instructions. A 365 0 D D Type of Property: 3 Vacation/Short-Term Rental 5 Land C B C Isingle Family Residence 4 Commercial 6 Royaties 8 Other (describe) Income: Properties: A B C 3 600. 6 - - 4 Royaties received 5 6 - - 5 Advertising 5 - 6 - - 6 Atto and travel (see instructions) 6 - - - - - - - - - -														_	_
A BV NAGAR, NANGANALLUR TAMILNADU IN 600061 B C C 1b Type of Property (from list below) 2 For each rental real estate property listed above, report the number of fair rental and personal use days. Check the QJV box only if you meet the requirements to file as qualified joint venture. See instructions. Fair Rental Days Personal Use Days QJV A 1													· [] `	fes _	No
B C Trype of Property (from list below) 2 For each rental real estate property listed above, report the number of fair rental and personal use days. Check the QJV boxonty A Fair Rental Personal Use Days QJV A 1 Image: State of the state of the under of fair rental and personal use days. Check the QJV boxonty A A 365 0 Image: State of the state of the state personal use days. Check the QJV boxonty A A 365 0 Image: State of the state of								,							
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8 Commissions. 8							-								
9 Insurance 9	-														
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13 Other interest. 13		•					-			500.					
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 17 Utilities									± ,	,200.					
 18 Depreciation expense or depletion									2	500					
19 Other (list) ▶ 19 19 20 Total expenses. Add lines 5 through 19 20 6,500. 21 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 Form 6198							-								
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 result is a (loss), see instructions to find out if you must file Form 6198	21	Subtract line 2	0 from	line 3	3 (rents) and/or	4 (royalties). If									
22 Deductible rental real estate loss after limitation, if any, on Form 8582 (see instructions) 22 (-5,900.)()()()()()()()()()()()()(()	· · · ·									
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bTotal of all amounts reported on line 4 for all royalty properties23bcTotal of all amounts reported on line 12 for all properties23cdTotal of all amounts reported on line 18 for all properties23d			-					(-5,		()	(
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d Total of all amounts reported on line 18 for all properties															
e lotal of all amounts reported on line 20 for all properties 23e 6,500.											-				
											б				
24 Income. Add positive amounts shown on line 21. Do not include any losses 24 25 Lasses Add positive lasses from line 21 and posted bases from line 22 February lasses 25			-					-					(0.0.0
25 Losses. Add royalty losses from line 21 and rental real estate losses from line 22. Enter total losses here . 25 (5,900.													(5,	900.
26 Total rental real estate and royalty income or (loss). Combine lines 24 and 25. Enter the result have a la part of the result of the resu	26														
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 . 26 -5,900.														-5	,900.

For Paperwork Reduction Act Notice, see the separate instructions.

Schedule E (Form 1040) 2020

	B867 Paid Preparer's Due Diligence Checklist		OMB	No. 1545	-0074
Departn	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 Net of the Treasury Revenue Service Go to www.irs.gov/Form8867 for instructions and the latest information.	s.	2 Attach Seque	02 ment ence No.	O 70
	er name(s) shown on return Taxpayer ide	ntifica			
	IKA ASHOKKUMAR & VIJAY PANNEERSELVAM 828-08				
	reparer's name and PTIN	27.			
SYA	M PRIYA RAM SAGAR GUPTA TALLAM P02082	703			
Par					
	e check the appropriate box for the credit(s) and/or HOH filing status claimed on the return and compl	ete tl	ne rel	ated P	arts I–V
	e benefit(s) claimed (check all that apply).		DTC		НОН
1	Did you complete the return based on information for tax year 2020 provided by the taxpayer of reasonably obtained by you?	or _`	Yes X	No	N/A
2	If credits are claimed on the return, did you complete the applicable EIC and/or CTC/ACTC/OD worksheets found in the Form 1040, 1040-SR, 1040-NR, 1040-PR, or 1040-SS instructions, and/or th AOTC worksheet found in the Form 8863 instructions, or your own worksheet(s) that provides the sam information, and all related forms and schedules for each credit claimed?	e	X		
3	Did you satisfy the knowledge requirement? To meet the knowledge requirement, you must do both on the following.		_		
	 Interview the taxpayer, ask questions, and contemporaneously document the taxpayer's responses t determine that the taxpayer is eligible to claim the credit(s) and/or HOH filing status. 	0			
	• Review information to determine that the taxpayer is eligible to claim the credit(s) and/or HOH filin status and to figure the amount(s) of any credit(s)	g	X		
4	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.)			X	
а	Did you make reasonable inquiries to determine the correct, complete, and consistent information?		T I		
b	Did you contemporaneously document your inquiries? (Documentation should include the question				
5	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.)				
5	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 an applicable worksheet(s), a record of how, when, and from whom the information used to prepare Forr 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)	y n e	X		
	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 eligibility for th credit(s) and/or HOH filing status and the amount(s) of any credit(s) claimed on the return if his/he return is selected for audit?		X		
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 complete an correct Schedule C (Form 1040)?	d			
For Pa	perwork Reduction Act Notice, see separate instructions. REV 08/30/21 PRO		Fo	orm 886	57 (2020)

Form 8	867 (2020)			Page 2
Part	II 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 and does not have a qualifying child, go to question 10.)	Yes	No	N/A
	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 X	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?			
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			
Dout	statement to the return?			
Part 13	Due Diligence Questions for Returns Claiming AOTC (If the return does not claim AOTC) 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			o Part	VI.)
14	Have you determined that the taxpayer was unmarried or considered unmarried on the last day of the ta	-	Yes	No
Part	and provided more than half of the cost of keeping up a home for the year for a qualifying person? 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: A. Interview the taxpayer, ask adequate questions, contemporaneously document the taxpayer's response in your notes, review adequate information to determine if the taxpayer is eligible to claim the credit() 	nses on	the ret	urn or
	status and to figure the amount(s) of the credit(s); B. Complete this Form 8867 truthfully and accurately and complete the actions described in this check credit(s) claimed and HOH filing status, if claimed;			
	C. Submit Form 8867 in the manner required; and			
	D. Keep all five of the following records for 3 years from the latest of the dates specified in the Form 88 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.			
	Copies of any documents provided by the taxpayer on which you relied to determine the taxpayer credit(s) and/or HOH filing status and to figure the amount(s) of the credit(s).	•	2	
	A record of how, when, and from whom the information used to prepare this form and the applica obtained.	ble wor	ksheet(s) was
	5. A record of any additional information you relied upon, including questions you asked and the tax determine the taxpayer's eligibility for the credit(s) and/or HOH filing status and to figure the amount			
	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 eac	ch failu	re 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

15	Do you certify	/ that	all	of	the	ans	swers	s on	this	Forn	n 886	67 are	e, to	o the	best	of	your	' kno	owle	edge	, tru	e,	cori	rec	t, a	Ind	Yes	No	
	complete?																										×		_
																R	REV 08	/30/21	PRO							I	orm 886	67 (2020)

	2522	Passive Activity Loss Limitati	ons		OMB No. 1545-1008
	nent of the Treasury Revenue Service (99)	► See separate instructions. ► Attach to Form 1040, 1040-SR, or 1041. ► Go to <i>www.irs.gov/Form8582</i> for instructions and the late	est information.		2020 Attachment Sequence No. 858
) shown on return			Identifying	
SARI	IKA ASHOKKU	MAR & VIJAY PANNEERSELVAM		828-08	-9753
Par	2020 Pa	ssive Activity Loss			
	Caution:	Complete Worksheets 1, 2, and 3 before completing Part I.			
Renta	al Real Estate	Activities With Active Participation (For the definition of act	ive participation,	see	
		or Rental Real Estate Activities in the instructions.)	- p p ,		
1a	Activities with	net income (enter the amount from Worksheet 1, column (a))	1a	0.	
b	Activities with	net loss (enter the amount from Worksheet 1, column (b))	1b (5,90)0.)	
с		allowed losses (enter the amount from Worksheet 1, column (c))	1c ()	
d	-	1a, 1b, and 1c		. 1d	-5,900.
Comr		zation Deductions From Rental Real Estate Activities			
2a	Commercial re	evitalization deductions from Worksheet 2, column (a)	2a ()	
b	Prior year una	llowed commercial revitalization deductions from Worksheet 2,			
	column (b)	· · · · · · · · · · · · · · · · · · ·	2b ()	
с	Add lines 2a a	nd 2b		. 2c	()
All Ot	her Passive Ac	tivities			
3a	Activities with	net income (enter the amount from Worksheet 3, column (a)) .	3a		
b	Activities with	net loss (enter the amount from Worksheet 3, column (b))	3b ()	
с		allowed losses (enter the amount from Worksheet 3, column (c))	3c ()	
d	Combine lines	3a, 3b, and 3c		. 3d	
4	return; all loss	• Line 2c is a loss (and line 1d is zero or more), skip Par	on line 1c, 2b, or	3c	-5,900.
		 Line 3d is a loss (and lines 1d and 2c are zero or more status is married filing separately and you lived with your spouse ad, go to line 15. 		-	
Part	Special	Allowance for Rental Real Estate Activities With Active I	Participation		
	Note: En	ter all numbers in Part II as positive amounts. See instructions for a	an example.		
5	Enter the sma	ller of the loss on line 1d or the loss on line 4		. 5	5,900.
6	Enter \$150,00	0. If married filing separately, see instructions	6 150,00	0.	
7	Enter modified	adjusted gross income, but not less than zero. See instructions	7 125,24	17.	
	Note: If line 7	is greater than or equal to line 6, skip lines 8 and 9, enter -0- on			
	line 10. Otherv	vise, go to line 8.			
8	Subtract line 7	from line 6	8 24,75	53.	
9	Multiply line 8	by 50% (0.50). Do not enter more than \$25,000. If married filing sepa	rately, see instruct	ions 9	12,377.
10	Enter the sma	ller of line 5 or line 9		. 10	5,900.
		oss, go to Part III. Otherwise, go to line 15.			
Part	III Special	Allowance for Commercial Revitalization Deductions Fre	om Rental Real	Estate A	ctivities
		ter all numbers in Part III as positive amounts. See the example for			
11	Enter \$25,000	reduced by the amount, if any, on line 10. If married filing separate	ely, see instruction	s. 11	
12		from line 4			
13		2 by the amount on line 10			
14		llest of line 2c (treated as a positive amount), line 11, or line 13 .		. 14	
Part	V Total Lo	osses Allowed			
15	Add the incom	e, if any, on lines 1a and 3a and enter the total		. 15	0.
16		Illowed from all passive activities for 2020. Add lines 10, 14, and			
	to find out how	v to report the losses on your tax return		. 16	5,900.
For Pa	perwork Reduct	ion Act Notice, see instructions. BAA	REV 08/30/21 PRO		Form 8582 (2020)

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)

	Currer	nt year	Prior years	Overall gain or loss				
Name of activity	(a) Net income (line 1a)	(b) Net loss (line 1b)	(c) Unallowed loss (line 1c)	(d) Gain	(e) Loss			
BV NAGAR,	0.	5,900.			5,900.			
Total. Enter on Form 8582, lines 1a, 1b, and 1c	0.	5,900.						

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

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

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

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

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)
BV NAGAR,	E Ln 22	5,900.	1.00000000	5,900.	0.
Total		5,900.	1.00	5,900.	0.

Worksheet 5—Allocation of Unallowed Losses (see instructions)

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