

IRS e-file Signature Authorization

▶ ERO must obtain and retain completed Form 8879.
▶ Go to www.irs.gov/Form8879 for the latest information.

Submission Identification Number (SID) ▶

| | |
|--|--|
| Taxpayer's name NARESH MURUGAN | Social security number 678-20-0051 |
| Spouse's name ABIRAMI KANNAN | Spouse's social security number 504-41-4689 |

Part I Tax Return Information – Tax Year Ending December 31, (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 | 100,280. |
| 2 Total tax | 2 | 6,162. |
| 3 Federal income tax withheld from Form(s) W-2 and Form(s) 1099 | 3 | 8,852. |
| 4 Amount you want refunded to you | 4 | 2,690. |
| 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

| | | | | |
|---|---|---|---|---|
| 0 | 0 | 0 | 5 | 1 |
|---|---|---|---|---|

 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 ▶ _____ Date ▶ _____

Spouse's PIN: check one box only

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

| | | | | |
|---|---|---|---|---|
| 1 | 4 | 6 | 8 | 9 |
|---|---|---|---|---|

 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 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 NARESH | Last name MURUGAN | Your social security number 678-20-0051 |
| If joint return, spouse's first name and middle initial ABIRAMI | Last name KANNAN | Spouse's social security number 504-41-4689 |
| Home address (number and street). If you have a P.O. box, see instructions. 2408 S VOSS RD | | Apt. no. E 310 |
| City, town, or post office. If you have a foreign address, also complete spaces below. HOUSTON | State TX | ZIP code 77057 |
| Foreign country name | Foreign province/state/county | Foreign postal code |

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

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

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

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

Dependents (see instructions):

| If more than four dependents, see instructions and check here ▶ <input type="checkbox"/> | (1) First name Last name | | (2) Social security number | (3) Relationship to you | (4) <input checked="" type="checkbox"/> if qualifies for (see instructions): | |
|--|--------------------------|---------------|----------------------------|-------------------------|--|-------------------------------------|
| | (1) First name | Last name | | | Child tax credit | Credit for other dependents |
| | VIHAAN | NARESH | 949-98-6135 | Son | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| | VARSHINI | NARESH | 047-71-4369 | Daughter | <input checked="" type="checkbox"/> | <input type="checkbox"/> |
| | | | | | <input type="checkbox"/> | <input type="checkbox"/> |
| | | | | | <input type="checkbox"/> | <input type="checkbox"/> |

| | | | | | | |
|--|--|---|------------|---------------------------------------|------------|----------|
| Attach Sch. B if required. Standard Deduction for— • Single or Married filing separately, \$12,400 • Married filing jointly or Qualifying widow(er), \$24,800 • Head of household, \$18,650 • If you checked any box under Standard Deduction, see instructions. | 1 | Wages, salaries, tips, etc. Attach Form(s) W-2 | | 1 | 105,330. | |
| | 2a | Tax-exempt interest | 2a | b Taxable interest | 2b | |
| | 3a | Qualified dividends | 3a | b Ordinary dividends | 3b | |
| | 4a | IRA distributions | 4a | b Taxable amount | 4b | |
| | 5a | Pensions and annuities | 5a | b Taxable amount | 5b | |
| | 6a | Social security benefits | 6a | b Taxable amount | 6b | |
| | 7 | Capital gain or (loss). Attach Schedule D if required. If not required, check here ▶ <input type="checkbox"/> | | | 7 | |
| | 8 | Other income from Schedule 1, line 9 | | | 8 | -4,800. |
| | 9 | Add lines 1, 2b, 3b, 4b, 5b, 6b, 7, and 8. This is your total income ▶ | | | 9 | 100,530. |
| | 10 | Adjustments to income: | | | | |
| | a | From Schedule 1, line 22 | 10a | | 10c | 250. |
| | b | Charitable contributions if you take the standard deduction. See instructions | 10b | 250. | | |
| | c | Add lines 10a and 10b. These are your total adjustments to income ▶ | | | | |
| | 11 | Subtract line 10c from line 9. This is your adjusted gross income ▶ | | | 11 | 100,280. |
| | 12 | Standard deduction or itemized deductions (from Schedule A) | | | 12 | 24,800. |
| 13 | Qualified business income deduction. Attach Form 8995 or Form 8995-A | | | 13 | | |
| 14 | Add lines 12 and 13 | | | 14 | 24,800. | |
| 15 | Taxable income. Subtract line 14 from line 11. If zero or less, enter -0- | | | 15 | 75,480. | |

| | | | |
|----|---|-----|--------|
| 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 | 8,662. |
| 17 | Amount from Schedule 2, line 3 | 17 | |
| 18 | Add lines 16 and 17 | 18 | 8,662. |
| 19 | Child tax credit or credit for other dependents | 19 | 2,500. |
| 20 | Amount from Schedule 3, line 7 | 20 | |
| 21 | Add lines 19 and 20 | 21 | 2,500. |
| 22 | Subtract line 21 from line 18. If zero or less, enter -0- | 22 | 6,162. |
| 23 | Other taxes, including self-employment tax, from Schedule 2, line 10 | 23 | 0. |
| 24 | Add lines 22 and 23. This is your total tax | 24 | 6,162. |
| 25 | Federal income tax withheld from: | | |
| a | Form(s) W-2 | 25a | 8,852. |
| b | Form(s) 1099 | 25b | |
| c | Other forms (see instructions) | 25c | |
| d | Add lines 25a through 25c | 25d | 8,852. |
| 26 | 2020 estimated tax payments and amount applied from 2019 return | 26 | |
| 27 | Earned income credit (EIC) NO | 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 total other payments and refundable credits | 32 | |
| 33 | Add lines 25d, 26, and 32. These are your total payments | 33 | 8,852. |

Refund

| | | | |
|-----|---|-----|--------|
| 34 | If line 33 is more than line 24, subtract line 24 from line 33. This is the amount you overpaid | 34 | 2,690. |
| 35a | Amount of line 34 you want refunded to you . If Form 8888 is attached, check here <input type="checkbox"/> | 35a | 2,690. |
| b | Routing number 082000073 | | |
| c | Type: <input checked="" type="checkbox"/> Checking <input type="checkbox"/> Savings | | |
| d | Account number 487002885260 | | |
| 36 | Amount of line 34 you want applied to your 2021 estimated tax | 36 | |

Amount You Owe

| | | | |
|--|--|----|--|
| 37 | Subtract line 33 from line 24. This is the amount you owe now | 37 | |
| Note: 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 | If the IRS sent you an Identity Protection PIN, enter it here (see inst.) |
| _____ | _____ | IT CONSULTANT | _____ |
| Spouse's signature. If a joint return, both must sign. | Date | Spouse's occupation | If the IRS sent your spouse an Identity Protection PIN, enter it here (see inst.) |
| _____ | _____ | SUBSTITUTE TEACHER | _____ |
| Phone no. | Email address | | |

Paid Preparer Use Only

| | | | | |
|-----------------------------------|---------------------------------------|------------|-----------|--|
| Preparer's name | Preparer's signature | Date | PTIN | Check if: |
| SYAM PRIYA RAM SAGAR GUPTA TALLAM | SYAM PRIYA RAM SAGAR GUPTA TALLAM | 02/12/2021 | P02082703 | <input type="checkbox"/> Self-employed |
| Firm's name | Firm's address | | | Phone no. |
| GLOBAL TAXES LLC | 2530 Pebble Creek Ln Cumming GA 30041 | | | (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 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
NARESH MURUGAN & ABIRAMI KANNAN

Your social security number
678-20-0051

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 | 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 | -4,800. |
| 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 | -4,800. |

Part II Adjustments to Income

| | | | |
|------------|---|------------|--|
| 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 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 ▶ _____ | | |
| c | 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 | |
| 22 | 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 | |

SCHEDULE E
(Form 1040)

Supplemental Income and Loss

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

OMB No. 1545-0074

2020

Attachment
Sequence No. **13**

Department of the Treasury
Internal Revenue Service (99)

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

▶ Go to www.irs.gov/ScheduleE for instructions and the latest information.

Name(s) shown on return

NARESH MURUGAN & ABIRAMI KANNAN

Your social security number

678-20-0051

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

| | | | | | |
|-----------|---|--|------------------|-------------------|--------------------------|
| 1a | Physical address of each property (street, city, state, ZIP code) | | | | |
| A | RAMAPURAM CHENNAI TAMILNADU IN 600089 | | | | |
| B | | | | | |
| 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 a qualified joint venture. See instructions. | Fair Rental Days | Personal Use Days | QJV |
| A | 1 | | 365 | 0 | <input type="checkbox"/> |
| B | | | | | <input type="checkbox"/> |
| C | | | | | <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)

| Income: | | Properties: | | A | B | C |
|----------|------------------------------|-------------|--|------|---|---|
| 3 | Rents received | 3 | | 450. | | |
| 4 | Royalties received | 4 | | | | |

Expenses:

| | | | | | | |
|-----------|--|-----------|--|--------|--|--|
| 5 | Advertising | 5 | | | | |
| 6 | Auto and travel (see instructions) | 6 | | | | |
| 7 | Cleaning and maintenance | 7 | | 700. | | |
| 8 | Commissions. | 8 | | | | |
| 9 | Insurance | 9 | | | | |
| 10 | Legal and other professional fees | 10 | | | | |
| 11 | Management fees | 11 | | 900. | | |
| 12 | Mortgage interest paid to banks, etc. (see instructions) | 12 | | | | |
| 13 | Other interest. | 13 | | | | |
| 14 | Repairs. | 14 | | 1,200. | | |
| 15 | Supplies | 15 | | 1,250. | | |
| 16 | Taxes | 16 | | | | |
| 17 | Utilities. | 17 | | 1,200. | | |
| 18 | Depreciation expense or depletion | 18 | | | | |
| 19 | Other (list) ▶ | 19 | | | | |
| 20 | Total expenses. Add lines 5 through 19 | 20 | | 5,250. | | |

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** **21** (-4,800.)

22 Deductible rental real estate loss after limitation, if any, on **Form 8582** (see instructions) **22** (-4,800.) () ()

| | | | | |
|------------|--|------------|--------|--|
| 23a | Total of all amounts reported on line 3 for all rental properties | 23a | 450. | |
| b | Total of all amounts reported on line 4 for all royalty properties | 23b | | |
| c | Total of all amounts reported on line 12 for all properties | 23c | | |
| d | Total of all amounts reported on line 18 for all properties | 23d | | |
| e | Total of all amounts reported on line 20 for all properties | 23e | 5,250. | |

24 **Income.** Add positive amounts shown on line 21. **Do not** include any losses **24**

25 **Losses.** Add royalty losses from line 21 and rental real estate losses from line 22. Enter total losses here **25** (4,800.)

26 **Total rental real estate and royalty income or (loss).** 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 **26** -4,800.

Paid Preparer's Due Diligence Checklist

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

2020

Department of the Treasury
Internal Revenue Service

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

Attachment
Sequence No. **70**

| | |
|--|--|
| Taxpayer name(s) shown on return NARESH MURUGAN & ABIRAMI KANNAN | Taxpayer identification number 678-20-0051 |
| Enter preparer's name and PTIN SYAM PRIYA RAM SAGAR GUPTA TALLAM P02082703 | |

Part I Due Diligence Requirements

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

| | Yes | No | N/A |
|--|-------------------------------------|-------------------------------------|-------------------------------------|
| 1 Did you complete the return based on information for tax year 2020 provided by the taxpayer or reasonably obtained by you? | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 2 If credits are claimed on the return, did you complete the applicable EIC and/or CTC/ACTC/ODC worksheets found in the Form 1040, 1040-SR, 1040-NR, 1040-PR, or 1040-SS instructions, and/or the AOTC worksheet found in the Form 8863 instructions, or your own worksheet(s) that provides the same information, and all related forms and schedules for each credit claimed? | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 3 Did you satisfy the knowledge requirement? To meet the knowledge requirement, you must do both of the following. • Interview the taxpayer, ask questions, and contemporaneously document the taxpayer's responses to determine that the taxpayer is eligible to claim the credit(s) and/or HOH filing status. • Review information to determine that the taxpayer is eligible to claim the credit(s) and/or HOH filing status and to figure the amount(s) of any credit(s) | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 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.) | <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> |
| a Did you make reasonable inquiries to determine the correct, complete, and consistent information? | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| b Did you contemporaneously document your inquiries? (Documentation should include the questions you asked, whom you asked, when you asked, the information that was provided, and the impact the information had on your preparation of the return.) | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 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 any applicable worksheet(s), a record of how, when, and from whom the information used to prepare Form 8867 and any applicable worksheet(s) was obtained, and a copy of any document(s) provided by the taxpayer that you relied on to determine eligibility for the credit(s) and/or HOH filing status or to figure the amount(s) of the credit(s) List those documents provided by the taxpayer, if any, that you relied on: _____ _____ _____ | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 6 Did you ask the taxpayer whether he/she could provide documentation to substantiate eligibility for the credit(s) and/or HOH filing status and the amount(s) of any credit(s) claimed on the return if his/her return is selected for audit? | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 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.) | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| a Did you complete the required recertification Form 8862? | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 8 If the taxpayer is reporting self-employment income, did you ask questions to prepare a complete and correct Schedule C (Form 1040)? | <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> |

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

| | Yes | No | N/A |
|---|--------------------------|--------------------------|--------------------------|
| 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.) | <input type="checkbox"/> | <input type="checkbox"/> | |
| b Did you ask the taxpayer if the child lived with the taxpayer for over half of the year, even if the taxpayer has supported the child the entire year? | <input type="checkbox"/> | <input type="checkbox"/> | |
| c Did you explain to the taxpayer the rules about claiming the EIC when a child is the qualifying child of more than one person (tiebreaker rules)? | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |

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

| | Yes | No | N/A |
|---|-------------------------------------|--------------------------|-------------------------------------|
| 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? | <input checked="" type="checkbox"/> | <input type="checkbox"/> | |
| 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? | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 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? | <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> |

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

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

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

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

Part VI Eligibility Certification

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

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

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

Passive Activity Loss Limitations

Department of the Treasury
Internal Revenue Service (99)

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

Name(s) shown on return

NARESH MURUGAN & ABIRAMI KANNAN

Identifying number

678-20-0051

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.)

| | | | |
|--|-----------|-----------|---------|
| 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 | (4,800.) | |
| c Prior years' unallowed losses (enter the amount from Worksheet 1, column (c)) | 1c | () | |
| d Combine lines 1a, 1b, and 1c | 1d | | -4,800. |

Commercial Revitalization Deductions From Rental Real Estate Activities

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

All Other Passive Activities

| | | | |
|--|-----------|-----|--|
| 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 | () | |
| c Prior years' unallowed losses (enter the amount from Worksheet 3, column (c)) | 3c | () | |
| d Combine lines 3a, 3b, and 3c | 3d | | |

| | | | |
|--|----------|--|---------|
| 4 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 | 4 | | -4,800. |
|--|----------|--|---------|

- 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.

| | | | |
|--|-----------|----------|---------|
| 5 Enter the smaller of the loss on line 1d or the loss on line 4 | 5 | | 4,800. |
| 6 Enter \$150,000. If married filing separately, see instructions | 6 | 150,000. | |
| 7 Enter modified adjusted gross income, but not less than zero. See instructions | 7 | 105,080. | |
| Note: 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. | | | |
| 8 Subtract line 7 from line 6 | 8 | 44,920. | |
| 9 Multiply line 8 by 50% (0.50). Do not enter more than \$25,000. If married filing separately, see instructions | 9 | | 22,460. |
| 10 Enter the smaller of line 5 or line 9 | 10 | | 4,800. |

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.

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

Part IV Total Losses Allowed

| | | | |
|--|-----------|--|--------|
| 15 Add the income, if any, on lines 1a and 3a and enter the total | 15 | | 0. |
| 16 Total losses allowed from all passive activities for 2020. Add lines 10, 14, and 15. See instructions to find out how to report the losses on your tax return | 16 | | 4,800. |

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 |
| RAMAPURAM | 0. | 4,800. | | | 4,800. |
| | | | | | |
| | | | | | |
| Total. Enter on Form 8582, lines 1a, 1b, and 1c | 0. | 4,800. | | | |

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) |
|------------------|---|----------|------------|-----------------------|---|
| RAMAPURAM | E Ln 22 | 4,800. | 1.00000000 | 4,800. | 0. |
| | | | | | |
| | | | | | |
| Total | | 4,800. | 1.00 | 4,800. | 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 | |