

# IRS e-file Signature Authorization

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

Submission Identification Number (SID) ▶

Taxpayer's name SARAVANAN RAJASEKERAN	Social security number 471-57-0866
Spouse's name VIDYA VATHI UMASHANKAR	Spouse's social security number 507-59-8821

## 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	91,617.
2 Total tax . . . . .	2	5,924.
3 Federal income tax withheld from Form(s) W-2 and Form(s) 1099 . . . . .	3	6,228.
4 Amount you want refunded to you . . . . .	4	304.
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 

7	0	8	6	6
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 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 

9	8	8	2	1
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 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 <b>SARAVANAN</b>	Last name <b>RAJASEKERAN</b>	<b>Your social security number</b> 471-57-0866
If joint return, spouse's first name and middle initial <b>VIDYA VATHI</b>	Last name <b>UMASHANKAR</b>	<b>Spouse's social security number</b> 507-59-8821
Home address (number and street). If you have a P.O. box, see instructions. <b>2410 E BEVERLY ROAD</b>		<b>Presidential Election Campaign</b> 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. <input type="checkbox"/> You <input type="checkbox"/> Spouse
City, town, or post office. If you have a foreign address, also complete spaces below. <b>PHOENIX</b>	State <b>AZ</b>	
Foreign country name	Foreign province/state/county	

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):	
					Child tax credit	Credit for other dependents
	<b>SARVIKA</b>	<b>SARAVANAN</b>	<b>947-94-3055</b>	<b>Daughter</b>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
					<input type="checkbox"/>	<input type="checkbox"/>
					<input type="checkbox"/>	<input type="checkbox"/>
					<input type="checkbox"/>	<input type="checkbox"/>

Attach Sch. B if required.  <b>Standard Deduction for—</b> • 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 <i>Standard Deduction</i> , see instructions.	<b>1</b>	Wages, salaries, tips, etc. Attach Form(s) W-2 . . . . .	<b>DCB</b>	<b>1</b>	127,358.	
	<b>2a</b>	Tax-exempt interest . . . . .	<b>2a</b>	<b>2b</b>		
	<b>3a</b>	Qualified dividends . . . . .	<b>3a</b>	<b>b</b> Taxable interest . . . . .	<b>3b</b>	
	<b>4a</b>	IRA distributions . . . . .	<b>4a</b>	<b>b</b> Ordinary dividends . . . . .	<b>4b</b>	
	<b>5a</b>	Pensions and annuities . . . . .	<b>5a</b>	<b>b</b> Taxable amount . . . . .	<b>5b</b>	
	<b>6a</b>	Social security benefits . . . . .	<b>6a</b>	<b>b</b> Taxable amount . . . . .	<b>6b</b>	
	<b>7</b>	Capital gain or (loss). Attach Schedule D if required. If not required, check here . . . . . ▶ <input type="checkbox"/>			<b>7</b>	
	<b>8</b>	Other income from Schedule 1, line 9 . . . . .			<b>8</b>	-35,441.
	<b>9</b>	Add lines 1, 2b, 3b, 4b, 5b, 6b, 7, and 8. This is your <b>total income</b> . . . . . ▶			<b>9</b>	91,917.
	<b>10</b>	Adjustments to income:				
	<b>a</b>	From Schedule 1, line 22 . . . . .	<b>10a</b>			
	<b>b</b>	Charitable contributions if you take the standard deduction. See instructions . . . . .	<b>10b</b>	300.		
	<b>c</b>	Add lines 10a and 10b. These are your <b>total adjustments to income</b> . . . . . ▶			<b>10c</b>	300.
	<b>11</b>	Subtract line 10c from line 9. This is your <b>adjusted gross income</b> . . . . . ▶			<b>11</b>	91,617.
	<b>12</b>	<b>Standard deduction or itemized deductions</b> (from Schedule A) . . . . .			<b>12</b>	24,800.
<b>13</b>	Qualified business income deduction. Attach Form 8995 or Form 8995-A . . . . .			<b>13</b>		
<b>14</b>	Add lines 12 and 13 . . . . .			<b>14</b>	24,800.	
<b>15</b>	<b>Taxable income.</b> Subtract line 14 from line 11. If zero or less, enter -0- . . . . .			<b>15</b>	66,817.	

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

<b>16</b>	<b>Tax</b> (see instructions). Check if any from Form(s): 1 <input type="checkbox"/> 8814 2 <input type="checkbox"/> 4972 3 <input type="checkbox"/> _____	<b>16</b>	7,624.
<b>17</b>	Amount from Schedule 2, line 3	<b>17</b>	
<b>18</b>	Add lines 16 and 17	<b>18</b>	7,624.
<b>19</b>	Child tax credit or credit for other dependents	<b>19</b>	500.
<b>20</b>	Amount from Schedule 3, line 7	<b>20</b>	1,200.
<b>21</b>	Add lines 19 and 20	<b>21</b>	1,700.
<b>22</b>	Subtract line 21 from line 18. If zero or less, enter -0-	<b>22</b>	5,924.
<b>23</b>	Other taxes, including self-employment tax, from Schedule 2, line 10	<b>23</b>	0.
<b>24</b>	Add lines 22 and 23. This is your <b>total tax</b>	<b>24</b>	5,924.
<b>25</b>	Federal income tax withheld from:		
<b>a</b>	Form(s) W-2	<b>25a</b>	6,228.
<b>b</b>	Form(s) 1099	<b>25b</b>	
<b>c</b>	Other forms (see instructions)	<b>25c</b>	
<b>d</b>	Add lines 25a through 25c	<b>25d</b>	6,228.
<b>26</b>	2020 estimated tax payments and amount applied from 2019 return	<b>26</b>	
<b>27</b>	Earned income credit (EIC) <b>NO</b>	<b>27</b>	
<b>28</b>	Additional child tax credit. Attach Schedule 8812	<b>28</b>	
<b>29</b>	American opportunity credit from Form 8863, line 8	<b>29</b>	
<b>30</b>	Recovery rebate credit. See instructions	<b>30</b>	
<b>31</b>	Amount from Schedule 3, line 13	<b>31</b>	
<b>32</b>	Add lines 27 through 31. These are your <b>total other payments and refundable credits</b>	<b>32</b>	
<b>33</b>	Add lines 25d, 26, and 32. These are your <b>total payments</b>	<b>33</b>	6,228.

**Refund**

<b>34</b>	If line 33 is more than line 24, subtract line 24 from line 33. This is the amount you <b>overpaid</b>	<b>34</b>	304.
<b>35a</b>	Amount of line 34 you want <b>refunded to you</b> . If Form 8888 is attached, check here <input type="checkbox"/>	<b>35a</b>	304.
<b>b</b>	Routing number 1 2 2 1 0 0 0 2 4	<b>c</b>	Type: <input checked="" type="checkbox"/> Checking <input type="checkbox"/> Savings
<b>d</b>	Account number 7 8 1 8 6 0 9 6 5		
<b>36</b>	Amount of line 34 you want <b>applied to your 2021 estimated tax</b>	<b>36</b>	

**Amount You Owe**

For details on how to pay, see instructions.

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

**Third Party Designee**

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

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

**Sign Here**

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

Your signature	Date	Your occupation SOFTWARE ENGINEER	If the IRS sent you an Identity Protection PIN, enter it here (see inst.)
Spouse's signature. If a joint return, <b>both</b> must sign.	Date	Spouse's occupation ACCOUNTING SPEC	If the IRS sent your spouse an Identity Protection PIN, enter it here (see inst.)
Phone no.	Email address		

**Paid Preparer Use Only**

Preparer's name SYAM PRIYA RAM SAGAR GUPTA TALLAM	Preparer's signature SYAM PRIYA RAM SAGAR GUPTA TALLAM	Date 02/01/2021	PTIN P02082703	Check if: <input type="checkbox"/> Self-employed
Firm's name GLOBAL TAXES LLC	Firm's address 2530 Pebble Creek Ln Cumming GA 30041			Phone no. (678) 965-9522
Firm's EIN				30-1017196

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

**SCHEDULE 1  
(Form 1040)**

Department of the Treasury  
Internal Revenue Service

**Additional Income and Adjustments to Income**

▶ **Attach to Form 1040, 1040-SR, or 1040-NR.**  
▶ **Go to [www.irs.gov/Form1040](http://www.irs.gov/Form1040) for instructions and the latest information.**

OMB No. 1545-0074

**2020**  
Attachment  
Sequence No. **01**

Name(s) shown on Form 1040, 1040-SR, or 1040-NR SARAVANAN RAJASEKERAN & VIDYA VATHI UMASHANKAR	Your social security number 471-57-0866
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**Part I Additional Income**

1 Taxable refunds, credits, or offsets of state and local income taxes . . . . .	<b>1</b>	
2a Alimony received . . . . .	<b>2a</b>	
b Date of original divorce or separation agreement (see instructions) ▶ _____		
3 Business income or (loss). Attach Schedule C . . . . .	<b>3</b>	
4 Other gains or (losses). Attach Form 4797 . . . . .	<b>4</b>	
5 Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E	<b>5</b>	-35,441.
6 Farm income or (loss). Attach Schedule F . . . . .	<b>6</b>	
7 Unemployment compensation . . . . .	<b>7</b>	
8 Other income. List type and amount ▶ _____	<b>8</b>	
9 Combine lines 1 through 8. Enter here and on Form 1040, 1040-SR, or 1040-NR, line 8 . . . . .	<b>9</b>	-35,441.

**Part II Adjustments to Income**

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

**SCHEDULE 3  
(Form 1040)**

Department of the Treasury  
Internal Revenue Service

**Additional Credits and Payments**

▶ **Attach to Form 1040, 1040-SR, or 1040-NR.**  
▶ **Go to [www.irs.gov/Form1040](http://www.irs.gov/Form1040) for instructions and the latest information.**

OMB No. 1545-0074

**2020**  
Attachment  
Sequence No. **03**

Name(s) shown on Form 1040, 1040-SR, or 1040-NR SARAVANAN RAJASEKERAN & VIDYA VATHI UMASHANKAR	Your social security number 471-57-0866
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**Part I Nonrefundable Credits**

1 Foreign tax credit. Attach Form 1116 if required . . . . .	<b>1</b>	
2 Credit for child and dependent care expenses. Attach Form 2441 . . . . .	<b>2</b>	
3 Education credits from Form 8863, line 19 . . . . .	<b>3</b>	1,200.
4 Retirement savings contributions credit. Attach Form 8880 . . . . .	<b>4</b>	
5 Residential energy credits. Attach Form 5695 . . . . .	<b>5</b>	
6 Other credits from Form: a <input type="checkbox"/> 3800 b <input type="checkbox"/> 8801 c <input type="checkbox"/> _____	<b>6</b>	
7 Add lines 1 through 6. Enter here and on Form 1040, 1040-SR, or 1040-NR, line 20	<b>7</b>	1,200.

**Part II Other Payments and Refundable Credits**

8 Net premium tax credit. Attach Form 8962 . . . . .		<b>8</b>	
9 Amount paid with request for extension to file (see instructions) . . . . .		<b>9</b>	
10 Excess social security and tier 1 RRTA tax withheld . . . . .		<b>10</b>	
11 Credit for federal tax on fuels. Attach Form 4136 . . . . .		<b>11</b>	
12 Other payments or refundable credits:			
a Form 2439 . . . . .	<b>12a</b>		
b Qualified sick and family leave credits from Schedule(s) H and Form(s) 7202 . . . . .	<b>12b</b>		
c Health coverage tax credit from Form 8885 . . . . .	<b>12c</b>		
d Other: _____	<b>12d</b>		
e Deferral for certain Schedule H or SE filers (see instructions) . . . . .	<b>12e</b>		
f Add lines 12a through 12e . . . . .		<b>12f</b>	
13 Add lines 8 through 12f. Enter here and on Form 1040, 1040-SR, or 1040-NR, line 31		<b>13</b>	

**SCHEDULE E**  
**(Form 1040)**

**Supplemental Income and Loss**

OMB No. 1545-0074

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

**2020**

Department of the Treasury  
Internal Revenue Service (99)

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

Attachment  
Sequence No. **13**

▶ Go to [www.irs.gov/ScheduleE](http://www.irs.gov/ScheduleE) for instructions and the latest information.

Name(s) shown on return

Your social security number

SARAVANAN RAJASEKERAN & VIDYA VATHI UMASHANKAR

471-57-0866

**Part I Income or Loss From Rental Real Estate and Royalties** Note: If you are in the business of renting personal property, use **Schedule C**. See instructions. If you are an individual, report farm rental income or loss from **Form 4835** on page 2, line 40.

**A** Did you make any payments in 2020 that would require you to file Form(s) 1099? See instructions . . . . .  Yes  No

**B** If "Yes," did you or will you file required Form(s) 1099? . . . . .  Yes  No

<b>1a</b>	Physical address of each property (street, city, state, ZIP code)				
<b>A</b>	2410 E BEVERLY ROAD PHOENIX AZ 85042				
<b>B</b>	OLD MAHABALIPURM ROAD CHENNAI TAMILNADU IN 600119				
<b>C</b>					
<b>1b</b>	Type of Property (from list below)	<b>2</b> For each rental real estate property listed above, report the number of fair rental and personal use days. Check the <b>QJV</b> box only if you meet the requirements to file as a qualified joint venture. See instructions.	<b>Fair Rental Days</b>	<b>Personal Use Days</b>	<b>QJV</b>
<b>A</b>	3		365	0	<input type="checkbox"/>
<b>B</b>	3		365	0	<input type="checkbox"/>
<b>C</b>					<input type="checkbox"/>

**Type of Property:**

- 1 Single Family Residence      3 Vacation/Short-Term Rental      5 Land      7 Self-Rental
- 2 Multi-Family Residence      4 Commercial      6 Royalties      8 Other (describe)

Income:		Properties:	A	B	C
<b>3</b>	Rents received . . . . .	<b>3</b>			
<b>4</b>	Royalties received . . . . .	<b>4</b>			

**Expenses:**

<b>5</b>	Advertising . . . . .	<b>5</b>	370.		
<b>6</b>	Auto and travel (see instructions) . . . . .	<b>6</b>	1,100.		
<b>7</b>	Cleaning and maintenance . . . . .	<b>7</b>	1,680.		
<b>8</b>	Commissions. . . . .	<b>8</b>			
<b>9</b>	Insurance . . . . .	<b>9</b>	1,567.		
<b>10</b>	Legal and other professional fees . . . . .	<b>10</b>	7,000.		
<b>11</b>	Management fees . . . . .	<b>11</b>			
<b>12</b>	Mortgage interest paid to banks, etc. (see instructions)	<b>12</b>	8,888.		
<b>13</b>	Other interest. . . . .	<b>13</b>		8,500.	
<b>14</b>	Repairs. . . . .	<b>14</b>			
<b>15</b>	Supplies . . . . .	<b>15</b>			
<b>16</b>	Taxes . . . . .	<b>16</b>	2,336.		
<b>17</b>	Utilities. . . . .	<b>17</b>	4,000.		
<b>18</b>	Depreciation expense or depletion . . . . .	<b>18</b>			
<b>19</b>	Other (list) ▶ . . . . .	<b>19</b>			
<b>20</b>	Total expenses. Add lines 5 through 19 . . . . .	<b>20</b>	26,941.	8,500.	
<b>21</b>	Subtract line 20 from line 3 (rents) and/or 4 (royalties). If result is a (loss), see instructions to find out if you must file <b>Form 6198</b> . . . . .	<b>21</b>	-26,941.	-8,500.	
<b>22</b>	Deductible rental real estate loss after limitation, if any, on <b>Form 8582</b> (see instructions) . . . . .	<b>22</b>	( -26,941. )	( -8,500. )	( )

<b>23a</b>	Total of all amounts reported on line 3 for all rental properties . . . . .	<b>23a</b>			
<b>b</b>	Total of all amounts reported on line 4 for all royalty properties . . . . .	<b>23b</b>			
<b>c</b>	Total of all amounts reported on line 12 for all properties . . . . .	<b>23c</b>		8,888.	
<b>d</b>	Total of all amounts reported on line 18 for all properties . . . . .	<b>23d</b>			
<b>e</b>	Total of all amounts reported on line 20 for all properties . . . . .	<b>23e</b>		35,441.	

**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** ( 35,441. )

**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** -35,441.

For Paperwork Reduction Act Notice, see the separate instructions. NPA -35,441. Schedule E (Form 1040) 2020

# Child and Dependent Care Expenses



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

▶ Go to [www.irs.gov/Form2441](http://www.irs.gov/Form2441) for instructions and the latest information.

Department of the Treasury  
Internal Revenue Service (99)

Name(s) shown on return

SARAVANAN RAJASEKERAN & VIDYA VATHI UMASHANKAR

Your social security number

471-57-0866

You cannot claim a credit for child and dependent care expenses if your filing status is married filing separately unless you meet the requirements listed in the instructions under "Married Persons Filing Separately." If you meet these requirements, check this box.

### Part I Persons or Organizations Who Provided the Care—You must complete this part. (If you have more than two care providers, see the instructions.)

1	(a) Care provider's name	(b) Address (number, street, apt. no., city, state, and ZIP code)	(c) Identifying number (SSN or EIN)	(d) Amount paid (see instructions)

Did you receive dependent care benefits?  **No** → Complete only Part II below.  
 **Yes** → Complete Part III on the back next.

**Caution:** If the care was provided in your home, you may owe employment taxes. For details, see the instructions for Schedule 2 (Form 1040), line 7a.

### Part II Credit for Child and Dependent Care Expenses

**2** Information about your **qualifying person(s)**. If you have more than two qualifying persons, see the instructions.

(a) Qualifying person's name		(b) Qualifying person's social security number	(c) Qualified expenses you incurred and paid in 2020 for the person listed in column (a)
First	Last		

<b>3</b>	Add the amounts in column (c) of line 2. <b>Don't</b> enter more than \$3,000 for one qualifying person or \$6,000 for two or more persons. If you completed Part III, enter the amount from line 31 . . . . .	<b>3</b>																																																							
<b>4</b>	Enter your <b>earned income</b> . See instructions . . . . .	<b>4</b>																																																							
<b>5</b>	If married filing jointly, enter your spouse's earned income (if you or your spouse was a student or was disabled, see the instructions); <b>all others</b> , enter the amount from line 4 . . . . .	<b>5</b>	0 .																																																						
<b>6</b>	Enter the <b>smallest</b> of line 3, 4, or 5 . . . . .	<b>6</b>																																																							
<b>7</b>	Enter the amount from Form 1040, 1040-SR, or 1040-NR, line 11 . . . . .	<b>7</b>																																																							
<b>8</b>	Enter on line 8 the decimal amount shown below that applies to the amount on line 7. <b>If line 7 is:</b> <table border="0"> <thead> <tr> <th>Over</th> <th>But not over</th> <th>Decimal amount is</th> </tr> </thead> <tbody> <tr><td>\$0—15,000</td><td></td><td>.35</td></tr> <tr><td>15,000—17,000</td><td></td><td>.34</td></tr> <tr><td>17,000—19,000</td><td></td><td>.33</td></tr> <tr><td>19,000—21,000</td><td></td><td>.32</td></tr> <tr><td>21,000—23,000</td><td></td><td>.31</td></tr> <tr><td>23,000—25,000</td><td></td><td>.30</td></tr> <tr><td>25,000—27,000</td><td></td><td>.29</td></tr> <tr><td>27,000—29,000</td><td></td><td>.28</td></tr> </tbody> </table> <b>If line 7 is:</b> <table border="0"> <thead> <tr> <th>Over</th> <th>But not over</th> <th>Decimal amount is</th> </tr> </thead> <tbody> <tr><td>\$29,000—31,000</td><td></td><td>.27</td></tr> <tr><td>31,000—33,000</td><td></td><td>.26</td></tr> <tr><td>33,000—35,000</td><td></td><td>.25</td></tr> <tr><td>35,000—37,000</td><td></td><td>.24</td></tr> <tr><td>37,000—39,000</td><td></td><td>.23</td></tr> <tr><td>39,000—41,000</td><td></td><td>.22</td></tr> <tr><td>41,000—43,000</td><td></td><td>.21</td></tr> <tr><td>43,000—No limit</td><td></td><td>.20</td></tr> </tbody> </table>	Over	But not over	Decimal amount is	\$0—15,000		.35	15,000—17,000		.34	17,000—19,000		.33	19,000—21,000		.32	21,000—23,000		.31	23,000—25,000		.30	25,000—27,000		.29	27,000—29,000		.28	Over	But not over	Decimal amount is	\$29,000—31,000		.27	31,000—33,000		.26	33,000—35,000		.25	35,000—37,000		.24	37,000—39,000		.23	39,000—41,000		.22	41,000—43,000		.21	43,000—No limit		.20	<b>8</b>	X
Over	But not over	Decimal amount is																																																							
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43,000—No limit		.20																																																							
<b>9</b>	Multiply line 6 by the decimal amount on line 8. If you paid 2019 expenses in 2020, see the instructions . . . . .	<b>9</b>																																																							
<b>10</b>	Tax liability limit. Enter the amount from the Credit Limit Worksheet in the instructions . . . . .	<b>10</b>																																																							
<b>11</b>	<b>Credit for child and dependent care expenses.</b> Enter the <b>smaller</b> of line 9 or line 10 here and on Schedule 3 (Form 1040), line 2 . . . . .	<b>11</b>																																																							



**Part III Dependent Care Benefits**

<b>12</b>	Enter the total amount of <b>dependent care benefits</b> you received in 2020. Amounts you received as an employee should be shown in box 10 of your Form(s) W-2. <b>Don't</b> include amounts reported as wages in box 1 of Form(s) W-2. If you were self-employed or a partner, include amounts you received under a dependent care assistance program from your sole proprietorship or partnership.	<b>12</b>	3,000.
<b>13</b>	Enter the amount, if any, you carried over from 2019 and used in 2020 during the grace period. See instructions	<b>13</b>	
<b>14</b>	Enter the amount, if any, you forfeited or carried forward to 2021. See instructions	<b>14</b>	( )
<b>15</b>	Combine lines 12 through 14. See instructions	<b>15</b>	3,000.
<b>16</b>	Enter the total amount of <b>qualified expenses</b> incurred in 2020 for the care of the <b>qualifying person(s)</b>	<b>16</b>	
<b>17</b>	Enter the <b>smaller</b> of line 15 or 16.	<b>17</b>	0.
<b>18</b>	Enter your <b>earned income</b> . See instructions	<b>18</b>	90,259.
<b>19</b>	Enter the amount shown below that applies to you. <ul style="list-style-type: none"> <li>• If married filing jointly, enter your spouse's earned income (if you or your spouse was a student or was disabled, see the instructions for line 5).</li> <li>• If married filing separately, see instructions.</li> <li>• All others, enter the amount from line 18.</li> </ul>	<b>19</b>	34,099.
<b>20</b>	Enter the <b>smallest</b> of line 17, 18, or 19	<b>20</b>	0.
<b>21</b>	Enter \$5,000 (\$2,500 if married filing separately <b>and</b> you were required to enter your spouse's earned income on line 19)	<b>21</b>	5,000.
<b>22</b>	Is any amount on line 12 from your sole proprietorship or partnership? <input checked="" type="checkbox"/> <b>No.</b> Enter -0-. <input type="checkbox"/> <b>Yes.</b> Enter the amount here	<b>22</b>	0.
<b>23</b>	Subtract line 22 from line 15	<b>23</b>	3,000.
<b>24</b>	<b>Deductible benefits.</b> Enter the <b>smallest</b> of line 20, 21, or 22. Also, include this amount on the appropriate line(s) of your return. See instructions	<b>24</b>	0.
<b>25</b>	<b>Excluded benefits.</b> If you checked "No" on line 22, enter the smaller of line 20 or 21. Otherwise, subtract line 24 from the smaller of line 20 or line 21. If zero or less, enter -0-	<b>25</b>	0.
<b>26</b>	<b>Taxable benefits.</b> Subtract line 25 from line 23. If zero or less, enter -0-. Also, include this amount on Form 1040 or 1040-SR, line 1; or Form 1040-NR, line 1a. On the dotted line next to Form 1040 or 1040-SR, line 1; or Form 1040-NR, line 1a, enter "DCB"	<b>26</b>	3,000.

To claim the child and dependent care credit, complete lines 27 through 31 below.

<b>27</b>	Enter \$3,000 (\$6,000 if two or more qualifying persons)	<b>27</b>	
<b>28</b>	Add lines 24 and 25	<b>28</b>	
<b>29</b>	Subtract line 28 from line 27. If zero or less, <b>stop</b> . You can't take the credit. <b>Exception.</b> If you paid 2019 expenses in 2020, see the instructions for line 9	<b>29</b>	
<b>30</b>	Complete line 2 on the front of this form. <b>Don't</b> include in column (c) any benefits shown on line 28 above. Then, add the amounts in column (c) and enter the total here	<b>30</b>	
<b>31</b>	Enter the <b>smaller</b> of line 29 or 30. Also, enter this amount on line 3 on the front of this form and complete lines 4 through 11	<b>31</b>	



**Education Credits**  
**(American Opportunity and Lifetime Learning Credits)**

Department of the Treasury  
Internal Revenue Service (99)

▶ **Attach to Form 1040 or 1040-SR.**

▶ **Go to [www.irs.gov/Form8863](http://www.irs.gov/Form8863) for instructions and the latest information.**

Name(s) shown on return

SARAVANAN RAJASEKERAN & VIDYA VATHI UMASHANKAR

Your social security number

471-57-0866



*Complete a separate Part III on page 2 for each student for whom you're claiming either credit before you complete Parts I and II.*

**Part I Refundable American Opportunity Credit**

<b>1</b>	After completing Part III for each student, enter the total of all amounts from all Parts III, line 30 . . .	<b>1</b>	
<b>2</b>	Enter: \$180,000 if married filing jointly; \$90,000 if single, head of household, or qualifying widow(er) . . . . .	<b>2</b>	
<b>3</b>	Enter the amount from Form 1040 or 1040-SR, line 11. If you're filing Form 2555 or 4563, or you're excluding income from Puerto Rico, see Pub. 970 for the amount to enter . . . . .	<b>3</b>	
<b>4</b>	Subtract line 3 from line 2. If zero or less, <b>stop</b> ; you can't take any education credit . . . . .	<b>4</b>	
<b>5</b>	Enter: \$20,000 if married filing jointly; \$10,000 if single, head of household, or qualifying widow(er) . . . . .	<b>5</b>	
<b>6</b>	If line 4 is: • Equal to or more than line 5, enter 1.000 on line 6 . . . . . • Less than line 5, divide line 4 by line 5. Enter the result as a decimal (rounded to at least three places) . . . . .	<b>6</b>	
<b>7</b>	Multiply line 1 by line 6. <b>Caution:</b> If you were under age 24 at the end of the year <b>and</b> meet the conditions described in the instructions, you <b>can't</b> take the refundable American opportunity credit; skip line 8, enter the amount from line 7 on line 9, and check this box . . . . . <input type="checkbox"/>	<b>7</b>	
<b>8</b>	<b>Refundable American opportunity credit.</b> Multiply line 7 by 40% (0.40). Enter the amount here and on Form 1040 or 1040-SR, line 29. Then go to line 9 below. . . . .	<b>8</b>	

**Part II Nonrefundable Education Credits**

<b>9</b>	Subtract line 8 from line 7. Enter here and on line 2 of the Credit Limit Worksheet (see instructions) . . . . .	<b>9</b>	
<b>10</b>	After completing Part III for each student, enter the total of all amounts from all Parts III, line 31. If zero, skip lines 11 through 17, enter -0- on line 18, and go to line 19 . . . . .	<b>10</b>	6,000.
<b>11</b>	Enter the smaller of line 10 or \$10,000 . . . . .	<b>11</b>	6,000.
<b>12</b>	Multiply line 11 by 20% (0.20) . . . . .	<b>12</b>	1,200.
<b>13</b>	Enter: \$138,000 if married filing jointly; \$69,000 if single, head of household, or qualifying widow(er) . . . . .	<b>13</b>	138,000.
<b>14</b>	Enter the amount from Form 1040 or 1040-SR, line 11. If you're filing Form 2555 or 4563, or you're excluding income from Puerto Rico, see Pub. 970 for the amount to enter . . . . .	<b>14</b>	91,617.
<b>15</b>	Subtract line 14 from line 13. If zero or less, skip lines 16 and 17, enter -0- on line 18, and go to line 19 . . . . .	<b>15</b>	46,383.
<b>16</b>	Enter: \$20,000 if married filing jointly; \$10,000 if single, head of household, or qualifying widow(er) . . . . .	<b>16</b>	20,000.
<b>17</b>	If line 15 is: • Equal to or more than line 16, enter 1.000 on line 17 and go to line 18 • Less than line 16, divide line 15 by line 16. Enter the result as a decimal (rounded to at least three places) . . . . .	<b>17</b>	1.000
<b>18</b>	Multiply line 12 by line 17. Enter here and on line 1 of the Credit Limit Worksheet (see instructions) ▶	<b>18</b>	1,200.
<b>19</b>	<b>Nonrefundable education credits.</b> Enter the amount from line 7 of the Credit Limit Worksheet (see instructions) here and on Schedule 3 (Form 1040), line 3 . . . . .	<b>19</b>	1,200.

Name(s) shown on return SARAVANAN RAJASEKERAN & VIDYA VATHI UMASHANKAR	Your social security number 471-57-0866
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**Complete Part III for each student for whom you're claiming either the American opportunity credit or lifetime learning credit. Use additional copies of page 2 as needed for each student.**

**Part III Student and Educational Institution Information.** See instructions.

<p><b>20</b> Student name (as shown on page 1 of your tax return) SARVIKA SARAVANAN</p>	<p><b>21</b> Student social security number (as shown on page 1 of your tax return)  947-94-3055</p>		
<p><b>22</b> Educational institution information (see instructions)</p> <table border="1" style="width:100%; border-collapse: collapse;"> <tr> <td style="width:50%; vertical-align: top;"> <p><b>a.</b> Name of first educational institution EMANUEL LUTHERN CHURCH</p> <p><b>(1)</b> Address. Number and street (or P.O. box). City, town or post office, state, and ZIP code. If a foreign address, see instructions. 715 W SOUTHERN AVE TEMPE AZ 85282</p> <p><b>(2)</b> Did the student receive Form 1098-T from this institution for 2020? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No</p> <p><b>(3)</b> Did the student receive Form 1098-T from this institution for 2019 with box 7 checked? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No</p> <p><b>(4)</b> Enter the institution's employer identification number (EIN) if you're claiming the American opportunity credit or if you checked "Yes" in <b>(2)</b> or <b>(3)</b>. You can get the EIN from Form 1098-T or from the institution.  86-0268546</p> </td> <td style="width:50%; vertical-align: top;"> <p><b>b.</b> Name of second educational institution (if any)</p> <p><b>(1)</b> Address. Number and street (or P.O. box). City, town or post office, state, and ZIP code. If a foreign address, see instructions.</p> <p><b>(2)</b> Did the student receive Form 1098-T from this institution for 2020? <input type="checkbox"/> Yes <input type="checkbox"/> No</p> <p><b>(3)</b> Did the student receive Form 1098-T from this institution for 2019 with box 7 checked? <input type="checkbox"/> Yes <input type="checkbox"/> No</p> <p><b>(4)</b> Enter the institution's employer identification number (EIN) if you're claiming the American opportunity credit or if you checked "Yes" in <b>(2)</b> or <b>(3)</b>. You can get the EIN from Form 1098-T or from the institution.</p> </td> </tr> </table>		<p><b>a.</b> Name of first educational institution EMANUEL LUTHERN CHURCH</p> <p><b>(1)</b> Address. Number and street (or P.O. box). City, town or post office, state, and ZIP code. If a foreign address, see instructions. 715 W SOUTHERN AVE TEMPE AZ 85282</p> <p><b>(2)</b> Did the student receive Form 1098-T from this institution for 2020? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No</p> <p><b>(3)</b> Did the student receive Form 1098-T from this institution for 2019 with box 7 checked? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No</p> <p><b>(4)</b> Enter the institution's employer identification number (EIN) if you're claiming the American opportunity credit or if you checked "Yes" in <b>(2)</b> or <b>(3)</b>. You can get the EIN from Form 1098-T or from the institution.  86-0268546</p>	<p><b>b.</b> Name of second educational institution (if any)</p> <p><b>(1)</b> Address. Number and street (or P.O. box). City, town or post office, state, and ZIP code. If a foreign address, see instructions.</p> <p><b>(2)</b> Did the student receive Form 1098-T from this institution for 2020? <input type="checkbox"/> Yes <input type="checkbox"/> No</p> <p><b>(3)</b> Did the student receive Form 1098-T from this institution for 2019 with box 7 checked? <input type="checkbox"/> Yes <input type="checkbox"/> No</p> <p><b>(4)</b> Enter the institution's employer identification number (EIN) if you're claiming the American opportunity credit or if you checked "Yes" in <b>(2)</b> or <b>(3)</b>. You can get the EIN from Form 1098-T or from the institution.</p>
<p><b>a.</b> Name of first educational institution EMANUEL LUTHERN CHURCH</p> <p><b>(1)</b> Address. Number and street (or P.O. box). City, town or post office, state, and ZIP code. If a foreign address, see instructions. 715 W SOUTHERN AVE TEMPE AZ 85282</p> <p><b>(2)</b> Did the student receive Form 1098-T from this institution for 2020? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No</p> <p><b>(3)</b> Did the student receive Form 1098-T from this institution for 2019 with box 7 checked? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No</p> <p><b>(4)</b> Enter the institution's employer identification number (EIN) if you're claiming the American opportunity credit or if you checked "Yes" in <b>(2)</b> or <b>(3)</b>. You can get the EIN from Form 1098-T or from the institution.  86-0268546</p>	<p><b>b.</b> Name of second educational institution (if any)</p> <p><b>(1)</b> Address. Number and street (or P.O. box). City, town or post office, state, and ZIP code. If a foreign address, see instructions.</p> <p><b>(2)</b> Did the student receive Form 1098-T from this institution for 2020? <input type="checkbox"/> Yes <input type="checkbox"/> No</p> <p><b>(3)</b> Did the student receive Form 1098-T from this institution for 2019 with box 7 checked? <input type="checkbox"/> Yes <input type="checkbox"/> No</p> <p><b>(4)</b> Enter the institution's employer identification number (EIN) if you're claiming the American opportunity credit or if you checked "Yes" in <b>(2)</b> or <b>(3)</b>. You can get the EIN from Form 1098-T or from the institution.</p>		
<p><b>23</b> Has the Hope Scholarship Credit or American opportunity credit been claimed for this student for any 4 tax years before 2020? <input type="checkbox"/> Yes — <b>Stop!</b> Go to line 31 for this student. <input checked="" type="checkbox"/> No — Go to line 24.</p>			
<p><b>24</b> Was the student enrolled at least half-time for at least one academic period that began or is treated as having begun in 2020 at an eligible educational institution in a program leading towards a postsecondary degree, certificate, or other recognized postsecondary educational credential? See instructions. <input type="checkbox"/> Yes — Go to line 25. <input checked="" type="checkbox"/> No — <b>Stop!</b> Go to line 31 for this student.</p>			
<p><b>25</b> Did the student complete the first 4 years of postsecondary education before 2020? See instructions. <input type="checkbox"/> Yes — <b>Stop!</b> Go to line 31 for this student. <input type="checkbox"/> No — Go to line 26.</p>			
<p><b>26</b> Was the student convicted, before the end of 2020, of a felony for possession or distribution of a controlled substance? <input type="checkbox"/> Yes — <b>Stop!</b> Go to line 31 for this student. <input type="checkbox"/> No — Complete lines 27 through 30 for this student.</p>			



**You can't take the American opportunity credit and the lifetime learning credit for the same student in the same year. If you complete lines 27 through 30 for this student, don't complete line 31.**

**American Opportunity Credit**

<b>27</b> Adjusted qualified education expenses (see instructions). <b>Don't enter more than \$4,000</b> . . . . .	<b>27</b>	
<b>28</b> Subtract \$2,000 from line 27. If zero or less, enter -0- . . . . .	<b>28</b>	
<b>29</b> Multiply line 28 by 25% (0.25) . . . . .	<b>29</b>	
<b>30</b> If line 28 is zero, enter the amount from line 27. Otherwise, add \$2,000 to the amount on line 29 and enter the result. Skip line 31. Include the total of all amounts from all Parts III, line 30, on Part I, line 1 . . . . .	<b>30</b>	

**Lifetime Learning Credit**

<b>31</b> Adjusted qualified education expenses (see instructions). Include the total of all amounts from all Parts III, line 31, on Part II, line 10 . . . . .	<b>31</b>	6,000.
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# Health Savings Accounts (HSAs)

Department of the Treasury  
Internal Revenue Service

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

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

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

Social security number of HSA beneficiary. If both spouses have HSAs, see instructions ▶ **471-57-0866**

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

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

<b>1</b>	Check the box to indicate your coverage under a high-deductible health plan (HDHP) during 2020. See instructions . . . . . ▶	<input type="checkbox"/> Self-only	<input checked="" type="checkbox"/> Family
<b>2</b>	HSA contributions you made for 2020 (or those made on your behalf), including those made from January 1, 2021, through April 15, 2021, that were for 2020. <b>Do not</b> include employer contributions, contributions through a cafeteria plan, or rollovers. See instructions . . . . .	<b>2</b>	0.
<b>3</b>	If you were under age 55 at the end of 2020 and, on the first day of <b>every</b> month during 2020, you were, or were considered, an eligible individual with the <b>same</b> coverage, enter \$3,550 (\$7,100 for family coverage). <b>All others</b> , see the instructions for the amount to enter . . . . .	<b>3</b>	7,100.
<b>4</b>	Enter the amount you and your employer contributed to your Archer MSAs for 2020 from Form 8853, lines 1 and 2. If you or your spouse had family coverage under an HDHP at any time during 2020, also include any amount contributed to your spouse's Archer MSAs . . . . .	<b>4</b>	0.
<b>5</b>	Subtract line 4 from line 3. If zero or less, enter -0- . . . . .	<b>5</b>	7,100.
<b>6</b>	Enter the amount from line 5. But if you and your spouse each have separate HSAs and had family coverage under an HDHP at any time during 2020, see the instructions for the amount to enter . . . . .	<b>6</b>	7,100.
<b>7</b>	If you were age 55 or older at the end of 2020, married, and you or your spouse had family coverage under an HDHP at any time during 2020, enter your additional contribution amount. See instructions . . . . .	<b>7</b>	
<b>8</b>	Add lines 6 and 7 . . . . .	<b>8</b>	7,100.
<b>9</b>	Employer contributions made to your HSAs for 2020 . . . . .	<b>9</b>	2,400.
<b>10</b>	Qualified HSA funding distributions . . . . .	<b>10</b>	
<b>11</b>	Add lines 9 and 10 . . . . .	<b>11</b>	2,400.
<b>12</b>	Subtract line 11 from line 8. If zero or less, enter -0- . . . . .	<b>12</b>	4,700.
<b>13</b>	<b>HSA deduction.</b> Enter the <b>smaller</b> of line 2 or line 12 here and on Schedule 1 (Form 1040), Part II, line 12 <b>Caution:</b> If line 2 is more than line 13, you may have to pay an additional tax. See instructions.	<b>13</b>	0.

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

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

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

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

**Paid Preparer's Due Diligence Checklist**

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

**2020**

Department of the Treasury  
Internal Revenue Service

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

Attachment Sequence No. **70**

Taxpayer name(s) shown on return SARAVANAN RAJASEKERAN & VIDYA VATHI UMASHANKAR	Taxpayer identification number 471-57-0866
--	---

Enter preparer's name and PTIN SYAM PRIYA RAM SAGAR GUPTA TALLAM	P02082703
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**Part I Due Diligence Requirements**

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

	Yes	No	N/A
<b>1</b> Did you complete the return based on information for tax year 2020 provided by the taxpayer or reasonably obtained by you? . . . . .	<input checked="" type="checkbox"/>	<input type="checkbox"/>	
<b>2</b> If credits are claimed on the return, did you complete the applicable EIC and/or CTC/ACTC/ODC worksheets found in the Form 1040, 1040-SR, 1040-NR, 1040-PR, or 1040-SS instructions, and/or the AOTC worksheet found in the Form 8863 instructions, or your own worksheet(s) that provides the same information, and all related forms and schedules for each credit claimed? . . . . .	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<b>3</b> Did you satisfy the knowledge requirement? To meet the knowledge requirement, you must do both of the following. • 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"/>	
<b>4</b> Did any information provided by the taxpayer or a third party for use in preparing the return, or information reasonably known to you, appear to be incorrect, incomplete, or inconsistent? (If "Yes," answer questions 4a and 4b. If "No," go to question 5.) . . . . .	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
<b>a</b> Did you make reasonable inquiries to determine the correct, complete, and consistent information? . . . . .	<input type="checkbox"/>	<input type="checkbox"/>	
<b>b</b> Did you contemporaneously document your inquiries? (Documentation should include the questions you asked, whom you asked, when you asked, the information that was provided, and the impact the information had on your preparation of the return.) . . . . .	<input type="checkbox"/>	<input type="checkbox"/>	
<b>5</b> Did you satisfy the record retention requirement? To meet the record retention requirement, you must keep a copy of your documentation referenced in 4b, a copy of this Form 8867, a copy of any applicable worksheet(s), a record of how, when, and from whom the information used to prepare Form 8867 and any applicable worksheet(s) was obtained, and a copy of any document(s) provided by the taxpayer that you relied on to determine eligibility for the credit(s) and/or HOH filing status or to figure the amount(s) of the credit(s) . . . . . List those documents provided by the taxpayer, if any, that you relied on: _____ _____ _____	<input checked="" type="checkbox"/>	<input type="checkbox"/>	
<b>6</b> Did you ask the taxpayer whether he/she could provide documentation to substantiate eligibility for the credit(s) and/or HOH filing status and the amount(s) of any credit(s) claimed on the return if his/her return is selected for audit? . . . . .	<input checked="" type="checkbox"/>	<input type="checkbox"/>	
<b>7</b> Did you ask the taxpayer if any of these credits were disallowed or reduced in a previous year? . . . . . <b>(If credits were disallowed or reduced, go to question 7a; if not, go to question 8.)</b>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
<b>a</b> Did you complete the required recertification Form 8862? . . . . .	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<b>8</b> If the taxpayer is reporting self-employment income, did you ask questions to prepare a complete and correct Schedule C (Form 1040)? . . . . .	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

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

	Yes	No	N/A
<b>9a</b> Have you determined that the taxpayer is eligible to claim the EIC for the number of qualifying children claimed, or is eligible to claim the EIC without a qualifying child? <b>(If the taxpayer is claiming the EIC and does not have a qualifying child, go to question 10.)</b> . . . . .	<input type="checkbox"/>	<input type="checkbox"/>	
<b>b</b> Did you ask the taxpayer if the child lived with the taxpayer for over half of the year, even if the taxpayer has supported the child the entire year? . . . . .	<input type="checkbox"/>	<input type="checkbox"/>	
<b>c</b> Did you explain to the taxpayer the rules about claiming the EIC when a child is the qualifying child of more than one person (tiebreaker rules)? . . . . .	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

**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
<b>10</b> Have you determined that each qualifying person for the CTC/ACTC/ODC is the taxpayer's dependent who is a citizen, national, or resident of the United States? . . . . .	<input checked="" type="checkbox"/>	<input type="checkbox"/>	
<b>11</b> Did you explain to the taxpayer that he/she may not claim the CTC/ACTC if the taxpayer has not lived with the child for over half of the year, even if the taxpayer has supported the child, unless the child's custodial parent has released a claim to exemption for the child? . . . . .	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<b>12</b> Did you explain to the taxpayer the rules about claiming the CTC/ACTC/ODC for a child of divorced or separated parents (or parents who live apart), including any requirement to attach a Form 8332 or similar statement to the return? . . . . .	<input 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
<b>13</b> Did the taxpayer provide substantiation for the credit, such as a Form 1098-T and/or receipts for the qualified tuition and related expenses for the claimed AOTC? . . . . .	<input type="checkbox"/>	<input type="checkbox"/>

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

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

**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.**

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



**Do not mail this form to the Arizona Department of Revenue. The ERO must retain this document a minimum of four years.**

Your First Name and Initial <b>SARAVANAN</b>	Last Name <b>RAJASEKERAN</b>	<b>Enter your SSN(s).</b>	Your Social Security Number* 471   57   0866
Your Spouse's First Name and Initial (if filed joint) <b>VIDYA VATHI</b>	Last Name <b>UMASHANKAR</b>		Spouse's Social Security No.* 507   59   8821

**\*Do Not Truncate**

**PART 1 – PURPOSE**

- To certify the truthfulness, correctness, and completeness of the taxpayer's electronic income tax return.
- To authorize the Electronic Return Originator (ERO) to affirm that the taxpayer wishes to use the taxpayer's electronic signature to the taxpayer's federal individual income tax return as the taxpayer's signature to the taxpayer's electronic Arizona individual income tax return.

**PART 2 – TAX RETURN INFORMATION**

1 Arizona Adjusted Gross Income	91,617	00
2 Balance Of Tax .....	1,698	00
3 Arizona Income Tax Withheld ...	2,616	00
<b>Check box 4 or box 5:</b>		
<input checked="" type="checkbox"/> <b>REFUND:</b> Enter the amount of refund.....	918	00
<input type="checkbox"/> <b>AMOUNT YOU OWE:</b> Enter the amount owed.....		00

**PART 3 – FINANCIAL INSTITUTION INFORMATION**

Must be present when requesting direct debit or deposit.

Foreign Account Deposit/Debit: See instructions below.

TYPE OF ACCOUNT      ROUTING NUMBER

Checking     Savings      1 2 2 1 0 0 0 2 4

ACCOUNT NUMBER

7 8 1 8 6 0 9 6 5

DIRECT DEBIT REQUEST DATE      DIRECT DEBIT PAYMENT AMOUNT

\$ .00

**Box 4 Checkbox – Refund:** You are due a refund based on the information provided on your tax return. Your refund amount will be deposited in the account listed in the Financial Institution Information Section (Part 3).

**Box 5 Checkbox – Amount You Owe:** You owe taxes based on the information provided on your tax return. You have elected to direct debit for payment. The payment will be withdrawn from the account and on the date listed in the Financial Institution Information Section (Part 3).

**Foreign Account Deposit/Debit Checkbox:** Check the "Foreign Account Deposit/Debit" box if your deposit will be ultimately placed in or come from a foreign account. If you check this box, do not enter your account numbers. If this box is checked, we will not direct deposit or debit your account. If you are due a refund, we will send you a check instead. If you owe tax, **you must mail a check to the Arizona Department of Revenue, PO Box 29085, Phoenix, AZ 85038-9085.**

**PART 4 – DECLARATION AND SIGNATURE AUTHORIZATION (Sign only after completing Part 2)**

Under penalties of perjury, I declare that I have examined a copy of my electronic Arizona individual income tax return and accompanying schedules and statements for the year ending December 31, 2020, and to the best of my knowledge and belief, it is true, correct, and complete. I further declare that the amounts of Arizona adjusted gross income, total tax, Arizona income tax withheld, and refund (or amount owed) listed above are the amounts shown on the copy of my electronic Arizona income tax return.

- 6a  I consent that my refund be directly deposited as designated in the electronic portion of my 2020 Arizona individual income tax return. If I have filed a joint return, this is an irrevocable appointment of the other spouse as an agent to receive the refund.
- 6b  I do not want direct deposit of my refund or I am not receiving a refund.
- 6c  I authorize the Arizona Department of Revenue (ADOR) 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 Arizona taxes owed on this return. 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.

If I have filed a balance due return, I understand that if the ADOR does not receive full and timely payment of my tax liability by April 15, 2021, I will remain liable for the tax liability and all applicable interest and penalties. When electronically filing my federal and state tax returns, I understand that if there is an error on my federal return, my state return will also be rejected.

I consent to my Electronic Return Originator (ERO) or On-Line Service Provider (OLSP) sending my electronic Arizona individual income tax return and accompanying schedules and statements to ADOR, and I consent to my ERO or OLSP sending such information to ADOR through a transmitter. I consent to ADOR sending my ERO, OLSP and/or transmitter an acknowledgement of receipt of transmission and an indication of whether or not the transmission of my return is accepted and, if the return is rejected, the reason(s) for the rejection. If the processing of my return or refund is delayed, I authorize ADOR to disclose to my ERO, OLSP and/or transmitter the reason(s) for the delay, or when the refund was sent. If ADOR contacts my ERO for a copy of my return, any documents or schedules to my return, and/or this authorization form, I authorize my ERO to release copies of the requested documents to ADOR.

I authorize GLOBAL TAXES LLC  
(ELECTRONIC RETURN ORIGINATOR)

to make the election that I want my electronic signature to my electronic federal individual income tax return to serve as my signature to my electronic Arizona individual income tax return for the year ending December 31, 2020. I understand that when my ERO makes the election that my electronic signature to my federal individual income tax return will serve as my signature to my Arizona individual income tax return, I will have signed my Arizona individual income tax return and declared under penalties of perjury that to the best of my knowledge and belief the return is true, correct and complete.

<b>PLEASE SIGN HERE</b>	→ _____	_____
	YOUR PEN AND INK SIGNATURE	DATE
→ _____	_____	
SPOUSE'S PEN AND INK SIGNATURE	DATE	

DO NOT STAPLE ANY ITEMS TO THE RETURN.

82F Check box 82F if filing under extension OR FISCAL YEAR BEGINNING 2020 AND ENDING 66F

Your First Name and Middle Initial SARAVANAN Last Name RAJASEKERAN Your Social Security Number 471 57 0866

Spouse's First Name and Middle Initial (if box 4 or 6 checked) VIDYA VATHI Last Name UMASHANKAR Spouse's Social Security No. 507 59 8821

Current Home Address - number and street, rural route 2410 E BEVERLY ROAD Apt. No. Daytime Phone (with area code) 94 (612) 401-2488

City, Town or Post Office PHOENIX State AZ ZIP Code 85042 Last Names Used in Last Four Prior Year(s) (if different) 97

FILING STATUS 4 Married filing joint return 4a Injured Spouse Protection of Joint Overpayment 5 Head of household. Enter name of qualifying child or dependent on next line: 6 Married filing separate return. Enter spouse's name and Social Security Number above. 7 Single

Enter the number claimed. Do not put a check mark. 8 Age 65 or over (you and/or spouse) 9 Blind (you and/or spouse) 10a Dependents: Under age of 17. 10b Dependents: Age 17 and over. 81 PM 80 RCVD

(Box 10a and 10b): Dependent Information. See instructions. For more space, check the box and complete page 4, Part 1.

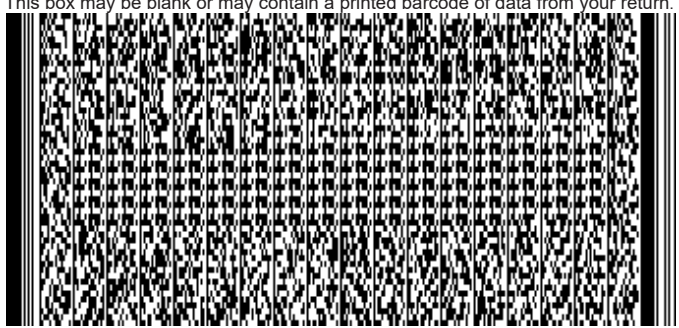
Table with 6 columns: (a) FIRST AND LAST NAME, (b) SOCIAL SECURITY NO., (c) RELATIONSHIP, (d) NO. OF MONTHS LIVED IN YOUR HOME IN 2020, (e) Dependent Age included in: 1 (Box 10a), 2 (Box 10b), (f) IF YOU DID NOT CLAIM THIS PERSON ON YOUR FEDERAL RETURN DUE TO EDUCATIONAL CREDITS. Row 10c: SARVIKA, SARAVANAN, 947-94-3055, Daughter, 12, X, 0, 0.

(Box 11a): Qualifying parents and grandparents. See instructions. For more space, check the box and complete page 4, Part 2.

Table with 6 columns: (a) FIRST AND LAST NAME, (b) SOCIAL SECURITY NO., (c) RELATIONSHIP, (d) NO. OF MONTHS LIVED IN YOUR HOME IN 2020, (e) IF AGE 65 OR OVER, (f) IF DIED IN 2020. Rows 11b and 11c are blank.

Table with 3 columns: Line number, Description, Amount. Lines 12-24 showing Federal adjusted gross income, non-Arizona municipal interest, partnership income adjustment, total federal depreciation, net capital gain/loss, and net long-term capital gain.

Table with 3 columns: Line number, Description, Amount. Lines 25-35 showing Subtractions: Net capital gain exchange of legal tender, Recalculated Arizona depreciation, Partnership Income adjustment, Interest on U.S. obligations, Exclusion for fed., AZ state or local govt. pensions, Pensions-Uniformed Services retired/retainer pay, U.S. Social Security or Railroad Retirement Act, Certain wages of American Indians, Pay received for being an active service member, Net operating loss adjustment, Contributions to 529 College Savings Plans, Subtract lines 23 through 34 from line 18.



Place any required federal and AZ schedules or other documents after Form 140.

Exemptions 8, 9, and 11a - Dependents 10a and 10b

Additions

Subtractions



Your Name (as shown on page 1) **SARAVANAN RAJASEKERAN & VIDYA VATHI UMASHANKAR** Your Social Security Number **471-57-0866**

Exemptions	36	Other Subtractions from Income. Complete <i>Adjustments to Arizona Gross Income</i> schedule on page 5.....	36		00
	37	Subtract line 36 from line 35 and enter the difference.....	37	91,617	00
	38	Age 65 or over: Multiply the number in box 8 by \$2,100.....	38		00
	39	Blind: Multiply the number in box 9 by \$1,500.....	39		00
	40	Other Exemptions. See instructions.....40E <input type="checkbox"/> Multiply the number in box 40E by \$2,300.....	40		00
Balance of Tax	41	Qualifying parents and grandparents: Multiply the number in box 11a by \$10,000.....	41		00
	42	<b>Arizona adjusted gross income:</b> Subtract lines 38 through 41 from line 37. If less than zero, enter "0".....	42	91,617	00
	43	<b>Deductions: Check box and enter amount.</b> See instructions..... 43I <input type="checkbox"/> ITEMIZED...43S <input checked="" type="checkbox"/> STANDARD	43	24,800	00
	44	If you checked box 43S and claim charitable deductions, check 44C <input checked="" type="checkbox"/> Complete page 3. See instructions.....	44	738	00
	45	Arizona taxable income: Subtract lines 43 and 44 from line 42. If less than zero, enter "0".....	45	66,079	00
	46	Compute the tax using amount on line 45 and Tax Table X, Y or Optional Tax Tables.....	46	1,798	00
	47	Tax from recapture of credits from Arizona Form 301, Part 2, line 31.....	47		00
	48	Subtotal of tax: Add lines 46 and 47 and enter the total.....	48	1,798	00
	49	Dependent Tax Credit. See instructions.....	49	100	00
	50	Family income tax credit (from the worksheet - see instructions).....	50		00
Total Payments and Refundable Credits	51	Nonrefundable Credits from Arizona Form 301, Part 2, line 61.....	51		00
	52	<b>Balance of tax:</b> Subtract lines 49, 50 and 51 from line 48. If the sum of lines 49, 50 and 51 is greater than line 48, enter "0".....	52	1,698	00
	53	2020 AZ income tax withheld.....	53	2,616	00
	54	2020 AZ estimated tax payments..54a <input type="text" value="00"/> Claim of Right 54b <input type="text" value="00"/> Add 54a and 54b..	54c		00
	55	2020 AZ extension payment (Form 204).....	55		00
	56	Increased Excise Tax Credit (from the worksheet - see instructions).....	56		00
	57	Property Tax Credit from Arizona Form 140PTC.....	57		00
	58	Other refundable credits: Check the box(es) and enter the total amount..... 581 <input type="checkbox"/> 308-I 582 <input type="checkbox"/> 349	58		00
	59	<b>Total payments and refundable credits:</b> Add lines 53 through 58 and enter the total.....	59	2,616	00
	Tax Due or Overpayment	60	<b>TAX DUE:</b> If line 52 is larger than line 59, subtract line 59 from line 52 and enter amount of tax due. Skip lines 61, 62 and 63.....	60	
61		<b>OVERPAYMENT:</b> If line 59 is larger than line 52, subtract line 52 from line 59 and enter amount of overpayment.....	61	918	00
62		Amount of line 61 to be applied to 2021 estimated tax.....	62		00
63		Balance of overpayment: Subtract line 62 from line 61 and enter the difference.....	63	918	00
Voluntary Gifts	64 - 74 Voluntary Gifts to:		Solutions Teams Assigned to Schools..... 64 <input type="text" value="00"/>		
	Child Abuse Prevention..... 66 <input type="text" value="00"/>	Domestic Violence Services..... 67 <input type="text" value="00"/>	Arizona Wildlife..... 65 <input type="text" value="00"/>		
	Neighbors Helping Neighbors.. 69 <input type="text" value="00"/>	Special Olympics..... 70 <input type="text" value="00"/>	Political Gift..... 68 <input type="text" value="00"/>		
	I Didn't Pay Enough Fund..... 72 <input type="text" value="00"/>	Sustainable State Parks and Road Fund..... 73 <input type="text" value="00"/>	Veterans' Donations Fund..... 71 <input type="text" value="00"/>		
			Spay/Neuter of Animals.. 74 <input type="text" value="00"/>		
	75 Political Party (if amount is entered on line 68 - check only one): 751 <input type="checkbox"/> Democratic 752 <input type="checkbox"/> Libertarian 753 <input type="checkbox"/> Republican				
	76 Estimated payment penalty.....		76		00
77 771 <input type="checkbox"/> Annualized/Other 772 <input type="checkbox"/> Farmer or Fisherman 773 <input type="checkbox"/> Form 221 included					
78 Add lines 64 through 74 and 76; enter the total.....		78		00	
Refund or Amount Owed	79 <b>REFUND:</b> Subtract line 78 from line 63. If less than zero, enter amount owed on line 80.....		79	918	00
	<b>Direct Deposit of Refund: Check box 79A</b> if your deposit will be ultimately placed in a <b>foreign account</b> ; see instructions. 79A <input type="checkbox"/>				
<input checked="" type="checkbox"/> C <input type="checkbox"/> Checking or <input type="checkbox"/> S <input type="checkbox"/> Savings ROUTING NUMBER: 1 2 2 1 0 0 0 2 4 ACCOUNT NUMBER: 7 8 1 8 6 0 9 6 5					
80 <b>AMOUNT OWED:</b> Add lines 60 and 78. Make check payable to Arizona Department of Revenue; write your SSN on payment; and include with your return.....		80		00	

Under penalties of perjury, I declare that I have read this return and any documents with it, 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.

**PLEASE SIGN HERE**

YOUR SIGNATURE \_\_\_\_\_ DATE \_\_\_\_\_ SOFTWARE ENGINEER  
OCCUPATION

SPOUSE'S SIGNATURE \_\_\_\_\_ DATE \_\_\_\_\_ ACCOUNTING SPEC  
SPOUSE'S OCCUPATION

SYAM PRIYA RAM SAGAR GUPTA TALLAM 02012021 GLOBAL TAXES LLC  
PAID PREPARER'S SIGNATURE DATE FIRM'S NAME (PREPARER'S IF SELF-EMPLOYED)

2530 Pebble Creek Ln 30-1017196  
PAID PREPARER'S STREET ADDRESS PAID PREPARER'S TIN

Cumming GA 30041 (678) 965-9522  
PAID PREPARER'S CITY STATE ZIP CODE PAID PREPARER'S PHONE NUMBER

If you are also sending a payment, mail to Arizona Department of Revenue, PO Box 52016, Phoenix, AZ 85072-2016 (PO Box 29204, Phoenix, AZ 85038-9204 if your return has a barcode).  
If you are not sending a payment, mail to Arizona Department of Revenue, PO Box 52138, Phoenix, AZ 85072-2138 (PO Box 29205, Phoenix, AZ 85038-9205 if your return has a barcode).

## 2020 Form 140 - Standard Deduction Increase for Charitable Contributions

**You must complete this worksheet if you are taking an increased standard deduction for charitable contributions. Include the completed worksheet with your tax return, when filed. If you do not include the completed worksheet, your standard deduction will not be increased.**

Taxpayers electing to take the Standard Deduction on their Arizona tax return may *increase* the standard deduction amount by 25% (.25) of the total amount of the taxpayer's charitable deductions that would have been allowed if the taxpayer elected to claim itemized deductions on the Arizona tax return.

Charitable contributions (lines 1C, 2C, and 3C) are those gifts allowed on federal 1040 Schedule A (Gifts to Charity) that you would have claimed had you elected to take itemized deductions on your federal return.

**NOTE 1:** If you did not itemize deductions on your federal return and reported the allowable deduction (not to exceed \$300) for qualifying charitable contributions on your federal return, you **must** reduce the total 2020 contributions by the amount for which you took the allowable deduction on your federal return. Enter the amount of your federal deduction on line 5C.

**NOTE 2:** You **must** reduce your contribution amount by the total 2020 contributions for which you are claiming an Arizona tax credit on Form 321 (line 20) and/or Form 352 (line 20) for the current tax year (2020) or claimed on your return for the prior tax year (2019). The prior tax year amounts can be found on line 10 of your 2019 Forms 321 and 352. Enter this amount on line 6C.

**NOTE 3:** If you itemized deductions on your federal return (1040 Schedule A) and were required to adjust the amount of your allowable contributions on your federal 1040 Schedule A for the amount claimed as a tax credit on your Arizona income tax return, include the amount of the federal contribution adjustment to line 1C and enter the amount of the Arizona tax credit on line 6C.

Complete the worksheet to determine your allowable increased standard deduction for charitable contributions.

<b>1C</b>	2020 Gifts by cash or check.....	<b>1C</b>	3,253	00
<b>2C</b>	2020 Other than by cash or check.....	<b>2C</b>		00
<b>3C</b>	Carryover from prior year.....	<b>3C</b>		00
<b>4C</b>	Add lines 1C through 3C and enter the total.....	<b>4C</b>	3,253	00
<b>5C</b>	If you did not itemize deductions on your federal return (1040 Schedule A) and took a deduction for charitable contributions on your federal return, enter the amount of charitable contribution deduction reported on your federal return. (See <b>Note 1</b> ).....	<b>5C</b>	300	00
<b>6C</b>	Total charitable contributions made in 2020 for which you are claiming a credit under Arizona law for the current (2020) or prior (2019) tax year.....	<b>6C</b>		00
<b>7C</b>	Subtract lines 5C and 6C from line 4C and enter the difference. If less than zero, enter "0".....	<b>7C</b>	2,953	00
<b>8C</b>	Multiply line 7C by 25% (.25) and enter the result.....	<b>8C</b>	738	00

- Enter the amount shown on line 8C on page 2, line 44.
- Be sure to check box **43S** for Standard Deduction on line 43.
- Check box **44C** for charitable deductions on line 44. If you do not check this box, you may be denied the increased standard deduction.

## 2020 Form 140 Dependent and Other Exemption Information

**Include page 4 with your return if:**

- You are listing additional dependents (for box 10a and 10b) from page 1.
- You are listing additional qualifying parents and grandparents (for box 11a) from page 1.
  - You are claiming *Other Exemptions* on page 2, line 40.

**Part 1: Dependents (Box 10a and 10b) continued from page 1**

Information used to compute your allowable **Dependent Tax Credit** on page 2, line 49.

**NOTE:** If you have more than three qualifying dependents, you **must** complete Part 1 and the worksheet in the instructions, to compute your Dependent Tax Credit on line 49.

	(a) FIRST AND LAST NAME (Do not list yourself or spouse.)	(b) SOCIAL SECURITY NO.	(c) RELATIONSHIP	(d) NO. OF MONTHS LIVED IN YOUR HOME IN 2020	(e) ✓ Dependent Age included in:		(f) ✓ IF YOU DID NOT CLAIM THIS PERSON ON YOUR FEDERAL RETURN DUE TO EDUCATIONAL CREDITS
					1 (Box 10a)	2 (Box 10b)	
10f					<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
10g					<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
10h					<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
10i					<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
10j					<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
10k					<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
10l					<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
10m					<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
10n					<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
10o					<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
10p					<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

**Part 2: Qualifying parents and grandparents (Box 11a) continued from page 1**

Additional qualifying parents and grandparents information used to compute your allowable exemption on page 2, line 41.

	(a) FIRST AND LAST NAME (Do not list yourself or spouse.)	(b) SOCIAL SECURITY NO.	(c) RELATIONSHIP	(d) NO. OF MONTHS LIVED IN YOUR HOME IN 2020	(e) ✓ IF AGE 65 OR OVER	(f) ✓ IF DIED IN 2020
11d					<input type="checkbox"/>	<input type="checkbox"/>
11e					<input type="checkbox"/>	<input type="checkbox"/>
11f					<input type="checkbox"/>	<input type="checkbox"/>
11g					<input type="checkbox"/>	<input type="checkbox"/>
11h					<input type="checkbox"/>	<input type="checkbox"/>
11i					<input type="checkbox"/>	<input type="checkbox"/>

**Part 3: Other Exemptions**

Information used to compute your allowable **Other Exemptions** on page 2, line 40.

	(a) FIRST AND LAST NAME (Do not list yourself or spouse.)	(b) SOCIAL SECURITY NO.	(c) ✓ AGE 65 OR OVER (see instructions)		(d) ✓ STILLBORN CHILD IN 2020
			C1	C2	
1			<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
2			<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
3			<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
4			<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
5			<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
6			<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
7			<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
8			<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
9			<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
10			<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

**Enter the total number of individuals listed in Part 3 in box 40E on page 2, line 40.**