Form **8879**

(Rev. January 2021)

Department of the Treasury Internal Revenue Service

IRS e-file Signature Authorization

▶ ERO must obtain and retain completed Form 8879.

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

OMB No. 1545-0074

Submi	ission Identification Number (SID)			-					
Taxpaye	Social securi	ty numb	er						
VINZ	AYAKUMAR VELLAMPATI	738-84	4-3761						
Spouse'	's name	Spouse's soo	social security number						
SNEI	033-19	9-9126							
Part	Tax Return Information — Tax Year Ending December 31	, 2020 (Ente	r year you a	re aut	horizi	ng.)			
	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			841.		
2	Total tax			2			029.		
3	Federal income tax withheld from Form(s) W-2 and Form(s) 1099			3			224.		
4	Amount you want refunded to you			4			195.		
5 Part	Amount you owe			5 v of v	OUR P	oturr	<u>,, </u>		
	penalties of perjury, I declare that I have examined a copy of the income tax return								
to send for any Agent t paymen authoric paymen busines taxes t person	foriginal or amended) I am now authorizing. I consent to allow my intermediate served my return to the IRS and to receive from the IRS (a) an acknowledgement of receive delay in processing the return or refund, and (c) the date of any refund. If application initiate an ACH electronic funds withdrawal (direct debit) entry to the financial instruction of my federal taxes owed on this return and/or a payment of estimated tax, and exaction is to remain in full force and effect until I notify the U.S. Treasury Financiant, I must contact the U.S. Treasury Financial Agent at 1-888-353-4537. Payments days prior to the payment (settlement) date. I also authorize the financial institute or receive confidential information necessary to answer inquiries and resolve issal identification number (PIR) below is my signature for the income tax return (original Funda Withdrawal Connect.	eipt or reason for rejuble, I authorize the Ustitution account ind the financial institution and Agent to terminate and cancellation requitions involved in the pues related to the part of the part o	ection of the to S. Treasury a icated in the to on to debit the e the authoriza- uests must be processing of payment. I fur	ransmise of the case of the ca	sion, (I lesigna aration o this a o revol yed no ectronic knowle	the ted Find software to the ted	reason nancial vare for nt. This ncel) a than 2 nent of hat the		
	nic Funds Withdrawal Consent.					_			
· · ·	yer's PIN: check one box only		4	3 7	6	1			
×	I authorize GLOBAL TAXES LLC to	enter or generate	ř En	ter five		ut	as my		
	don't enter all zeros signature on the income tax return (original or amended) I am now authorizing.								
	I will enter my PIN as my signature on the income tax return (original or if you are entering your own PIN and your return is filed using the Prabelow.								
Your s	signature ▶	Date ▶ _							
Spous	se's PIN: check one box only					_			
X	_	enter or generate	mv PIN 9	9 1	. 2	6	as my		
	ERO firm name	onto: or gonerate	En	ter five		ut	,		
	signature on the income tax return (original or amended) I am now auth	orizing.	do	n't ente	r all zer	os			
	I will enter my PIN as my signature on the income tax return (original or if you are entering your own PIN and your return is filed using the Pra below.								
Spous	e's signature ▶	Date ►							
	Practitioner PIN Method Returns Only-								
Part	III Certification and Authentication — Practitioner PIN Method	od Only							
ERO's	EFIN/PIN. Enter your six-digit EFIN followed by your five-digit self-select	ed PIN. 5 8	7 2 7 Don't ent	8 6	1 9	8	9		
			Don't ellt	un 26	. 00				
authori	that the above numeric entry is my PIN, which is my signature for the electronic zed to file for tax year indicated above for the taxpayer(s) indicated above. I conments of the Practitioner PIN method and Pub. 1345 , Handbook for Authorized IRS	firm that I am subn	nitting this retu	ırn in a	ccorda	ince v			
ERO's	signature ►	Date ►							
	ERO Must Retain This Form — See	Instructions							
	Don't Submit This Form to the IRS Unless	Requested To I	Do So						

£1040

Department of the Treasury—Internal Revenue Service (99)

U.S. Individual Income Tax Return

2020

OMB No. 1545-007

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

Filing Status Check only one box.	If yo	Single X Married filing jointly [u checked the MFS box, enter the son is a child but not your depender	name of y										
Your first name and middle initial Last name You								Your social security number					
VINAYAKUMAR VELLAMPATI					738-84-3761								
If joint return, spouse's first name and middle initial Last name							Spouse's social security number						
SNEHA			CHEL	AMCHERLA						033-19-9126			
								Preside	dential Election Campaign				
								Check here if you, or your					
City, town, or p	ost offi	ce. If you have a foreign address, also c	omplete s	paces below.	Sta	ate	ZII	code		spouse if filing jointly, want \$3			
IRVING				TX			7	175063		to go to this fund. Checking a box below will not change			
Foreign country	y name		F	Foreign province/state	e/coun	ity	Fo	Foreign postal code your tax or refund.			•		
At any time du	ring 20	020, did you receive, sell, send, exc	hange, c	or otherwise acquire	e any	financial i	nterest i	n any virtu	al cur	rency?		∑ No	
Standard Deduction		eone can claim: You as a de	•			•	ent	· ·					
Age/Blindness	s You:	Were born before January 2,	1956 [Are blind Sr	oouse	e: 🗆 Wa	s born b	efore Janu	ıarv 2.	1956	☐ Is b	lind	
Dependents	-			(2) Social securi		(3) Relat					r (see instru		
•	•	irst name Last name	number		Ly	to you		Child tax cre				ther dependents	
If more than four	• •												
dependents,									ī				
see instructions and check	s								$\overline{\sqcap}$			$\overline{\Box}$	
here ▶ □													
	. 1	Wages, salaries, tips, etc. Attach	Form(s) \	N-2		٠				1	1	91,921.	
Attach	2a	Tax-exempt interest	2a		b 7	axable int	erest			2b	,		
Sch. B if	3a	Qualified dividends	3a			Ordinary di				3b	,		
required.	4a	IRA distributions	4a			Taxable an				4b	,		
	5a	Pensions and annuities	5a		b 7	Taxable an	nount .			5b	,		
Standard	6a	Social security benefits	6a		b 7	Taxable an	nount .			6b	,		
Deduction for—	7	Capital gain or (loss). Attach Sche	edule D if	required. If not red	quirec	l, check he	ere .			7		-3,000.	
 Single or Married filing 	8	Other income from Schedule 1, line 9								8	_	11,780.	
separately, \$12,400	9	Add lines 1, 2b, 3b, 4b, 5b, 6b, 7, and 8. This is your total income						9	1	77,141.			
Married filing	10	Adjustments to income:											
jointly or Qualifying	а	From Schedule 1, line 22											
widow(er), \$24,800	b								300				
• Head of	С	Add lines 10a and 10b. These are	your tot	al adjustments to	inco	me	·		. •	100	2	300.	
household, \$18,650 Subtract line 10c from line 9. This is your adjusted gross income						. •	- 11	1	76,841.				
If you checked	12	Standard deduction or itemized	l deducti	ions (from Schedul	le A)					12		24,800.	
any box under Standard	13	Qualified business income deduc	tion. Atta	ach Form 8995 or F	orm 8	3995-A .				13	i		
Deduction, see instructions.	14	Add lines 12 and 13								24,800.			
	15	Taxable income. Subtract line 14 from line 11. If zero or less, enter -0							15	$ \frac{-1}{1}$	52,041.		

Form 1040 (2020))						_			Page 2
	16	Tax (see instructions). Check	if any from Form	(s): 1 881	4 2 🗌 4972	3 🗌 _			16	25,029.
	17	Amount from Schedule 2, lir	ne3						17	
	18	Add lines 16 and 17							18	25,029.
	19	Child tax credit or credit for	other dependen	ts					19	
	20	Amount from Schedule 3, lin	ne7						20	
	21	Add lines 19 and 20							21	
	22	Subtract line 21 from line 18	B. If zero or less,	enter -0					22	25,029.
	23	Other taxes, including self-e	mployment tax,	from Schedule	e 2, line 10 .				23	0.
	24	Add lines 22 and 23. This is	your total tax					. ▶	24	25,029.
	25	Federal income tax withheld	I from:							
	а	Form(s) W-2				25a	25	,224.		
	b	Form(s) 1099				25b				
	С	Other forms (see instruction	s)			25c			7	
	d	Add lines 25a through 25c							25d	25,224.
If you have a	26	2020 estimated tax paymen	ts and amount a	pplied from 20	119 return				26	
qualifying child,	27	Earned income credit (EIC)			No .	27				
attach Sch. EIC.	28	Additional child tax credit. A				28			1	
nontaxable	29	American opportunity credit	from Form 8863	3, line 8		29				
combat pay, see instructions.	30	Recovery rebate credit. See	instructions .			30				
	31	Amount from Schedule 3, lir				31			1	
	32	Add lines 27 through 31. The					ts	. ▶	32	
	33	Add lines 25d, 26, and 32. T	hese are your to	tal payments				. ▶	33	25,224.
Defund	34	If line 33 is more than line 24							34	195.
Refund	35a	Amount of line 34 you want	•			•	•		35a	195.
Direct deposit?	▶b	Routing number 1 1 1			▶ c Type: 🔀					
See instructions.	►d	Account number 4 8 8					_			
	36	Amount of line 34 you want								
Amount	37	Subtract line 33 from line 24	. This is the am e	ount vou owe	now			. ▶	37	
You Owe		Subtract line 33 from line 24. This is the amount you owe now								
For details on		2020. See Schedule 3, line 12e, and its instructions for details.								
how to pay, see instructions.	38	Estimated tax penalty (see in	nstructions) .		🕨	38				
Third Party	Do	you want to allow another				? See				
Designee	ins	structions				. ▶ 🗌	Yes. Co	mplete l	below.	X No
		signee's		Phone				nal identi		
		ne ►		no. ►				er (PIN)		
Sign	Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my known belief, they are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any least the contract of the cont									
Here		ur signature	•	Date		acca cir aii				nt you an Identity
	, 10	ui signature		Date	Tour occupation					IN, enter it here
Joint return?					SOFTWARE	DEVELO	PER	(see	inst.) ►	
See instructions.				Date	Spouse's occupa	tion				nt your spouse an
Keep a copy for your records.	,	,						I	tity Prote inst.) ▶	ection PIN, enter it here
,					SOFTWARE	ENGINE	ER	(366		
-		one no. eparer's name	D	Email address		Data		DTINI		Ola a a la ife
Paid		•	Preparer's signat		OIIDMA MATTA	Date 0.5 / 1.0	/2021	PTIN	2702	Check if:
Preparer		PRIYA RAM SAGAR GUPTA TALLAM		KAM SAGAR	GOLLA LAPPY	1 05/10	/ ZUZI	P0208		Self-employed
Use Only		m's name ► GLOBAL TA		0 '	- GB 20041					(678)965-9522
		m's address ► 2530 Pebb		n Cummin				Firm	i's EIN ▶	
Go to www.irs.go	ov/Forn	n1040 for instructions and the late	est information.		BAA	REV 04/	20/21 PRO			Form 1040 (2020)

SCHEDULE 1 (Form 1040)

Additional Income and Adjustments to Income

Attachment

OMB No. 1545-0074

Department of the Treasury Internal Revenue Service

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

► Attach to Form 1040, 1040-SR, or 1040-NR. ▶ Go to www.irs.gov/Form1040 for instructions and the latest information. Sequence No. 01

Your social security number

738-84-3761

VINAYAKUMAR VELLAMPATI & SNEHA CHELAMCHERLA **Additional Income** Part I 1 Taxable refunds, credits, or offsets of state and local income taxes 1 2a **b** Date of original divorce or separation agreement (see instructions) 3 3 4 4 Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E 5 5 -11,780. 6 6 7 7 8 Other income. List type and amount 8 Combine lines 1 through 8. Enter here and on Form 1040, 1040-SR, or 1040-NR. 9 9 -11,780. Adjustments to Income Part II 10 Educator expenses 10 Certain business expenses of reservists, performing artists, and fee-basis government 11 11 12 12 Moving expenses for members of the Armed Forces, Attach Form 3903 13 13 14 Deductible part of self-employment tax. Attach Schedule SE 14 15 Self-employed SEP, SIMPLE, and qualified plans 15 16 16 17 17 18a c Date of original divorce or separation agreement (see instructions) 19 19 IRA deduction 20 20 21 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

SCHEDULE D (Form 1040)

Capital Gains and Losses

OMB No. 1545-0074

Attachment Sequence No. 12

Department of the Treasury Internal Revenue Service (99)

► Attach to Form 1040, 1040-SR, or 1040-NR. ▶ Go to www.irs.gov/ScheduleD for instructions and the latest information. ▶ Use Form 8949 to list your transactions for lines 1b, 2, 3, 8b, 9, and 10.

Name(s) shown on return Your social security number 738-84-3761 VINAYAKUMAR VELLAMPATI & SNEHA CHELAMCHERLA Did you dispose of any investment(s) in a qualified opportunity fund during the tax year? If "Yes." attach Form 8949 and see its instructions for additional requirements for reporting your gain or loss. Part I Short-Term Capital Gains and Losses – Generally Assets Held One Year or Less (see instructions) See instructions for how to figure the amounts to enter on the (h) Gain or (loss) (g) Adjustments Subtract column (e) lines below. Proceeds Cost to gain or loss from from column (d) and This form may be easier to complete if you round off cents to Form(s) 8949, Part I, combine the result (sales price) (or other basis) whole dollars. with column (g) line 2. column (a) 1a Totals for all short-term transactions reported on Form 1099-B for which basis was reported to the IRS and for which you have no adjustments (see instructions). However, if you choose to report all these transactions on Form 8949, leave this line blank and go to line 1b . **1b** Totals for all transactions reported on Form(s) 8949 with Box A checked Totals for all transactions reported on Form(s) 8949 with Box B checked 3 Totals for all transactions reported on Form(s) 8949 with Box C checked 5,000. -5,000. Short-term gain from Form 6252 and short-term gain or (loss) from Forms 4684, 6781, and 8824 4 Net short-term gain or (loss) from partnerships, S corporations, estates, and trusts from 5 Short-term capital loss carryover. Enter the amount, if any, from line 8 of your Capital Loss Carryover 6 Net short-term capital gain or (loss). Combine lines 1a through 6 in column (h), If you have any longterm capital gains or losses, go to Part II below. Otherwise, go to Part III on the back 7 -5,000. Part II Long-Term Capital Gains and Losses - Generally Assets Held More Than One Year (see instructions) See instructions for how to figure the amounts to enter on the (h) Gain or (loss) (g) Adjustments Subtract column (e) (d) (e) lines below. Proceeds to gain or loss from from column (d) and Cost This form may be easier to complete if you round off cents to Form(s) 8949, Part II, (sales price) (or other basis) combine the result whole dollars. line 2. column (a) with column (a) 8a Totals for all long-term transactions reported on Form 1099-B for which basis was reported to the IRS and for which you have no adjustments (see instructions). However, if you choose to report all these transactions on Form 8949, leave this line blank and go to line 8b 8b Totals for all transactions reported on Form(s) 8949 with

	Box F checked					
11	Gain from Form 4797, Part I; long-term gain from Forms from Forms 4684, 6781, and 8824	` '	11			
12	12 Net long-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1					
13	3 Capital gain distributions. See the instructions					
14	Long-term capital loss carryover. Enter the amount, if any, Worksheet in the instructions				14	(
15	Net long-term capital gain or (loss). Combine lines 8a	through 14 in co	lumn (h). Then, go	to Part III		

Totals for all transactions reported on Form(s) 8949 with Box E checked 10 Totals for all transactions reported on Form(s) 8949 with

BAA

15

Schedule D (Form 1040) 2020 Page 2

Part III **Summary** 16 Combine lines 7 and 15 and enter the result 16 -5,000. • If line 16 is a gain, enter the amount from line 16 on Form 1040, 1040-SR, or 1040-NR, line 7. Then, go to line 17 below. • If line 16 is a loss, skip lines 17 through 20 below. Then, go to line 21. Also be sure to complete • If line 16 is zero, skip lines 17 through 21 below and enter -0- on Form 1040, 1040-SR, or 1040-NR, line 7. Then, go to line 22. 17 Are lines 15 and 16 both gains? ☐ **Yes.** Go to line 18. No. Skip lines 18 through 21, and go to line 22. 18 If you are required to complete the 28% Rate Gain Worksheet (see instructions), enter the amount, if any, from line 7 of that worksheet 18 19 If you are required to complete the Unrecaptured Section 1250 Gain Worksheet (see instructions), enter the amount, if any, from line 18 of that worksheet . 19 20 Are lines 18 and 19 both zero or blank and are you not filing Form 4952? ☐ Yes. Complete the Qualified Dividends and Capital Gain Tax Worksheet in the instructions for Forms 1040 and 1040-SR, line 16. Don't complete lines 21 and 22 below. and 22 below. If line 16 is a loss, enter here and on Form 1040, 1040-SR, or 1040-NR, line 7, the smaller of: 21 • The loss on line 16; or 21 3,000.) • (\$3,000), or if married filing separately, (\$1,500) Note: When figuring which amount is smaller, treat both amounts as positive numbers. Do you have gualified dividends on Form 1040, 1040-SR, or 1040-NR, line 3a? 22 ☐ Yes. Complete the Qualified Dividends and Capital Gain Tax Worksheet in the instructions for Forms 1040 and 1040-SR, line 16. No. Complete the rest of Form 1040, 1040-SR, or 1040-NR.

Sales and Other Dispositions of Capital Assets

▶ Go to www.irs.gov/Form8949 for instructions and the latest information.

▶ File with your Schedule D to list your transactions for lines 1b, 2, 3, 8b, 9, and 10 of Schedule D.

OMB No. 1545-0074 Attachment Sequence No. 12A

Department of the Treasury Internal Revenue Service

Social security number or taxpayer identification number

738-84-3761

VINAYAKUMAR VELLAMPATI & SNEHA CHELAMCHERLA

statement will have the same information as Form 1099-B. Either will show whether your basis (usually your cost) was reported to the IRS by your broker and may even tell you which box to check.

Before you check Box A, B, or C below, see whether you received any Form(s) 1099-B or substitute statement(s) from your broker. A substitute Part I Short-Term. Transactions involving capital assets you held 1 year or less are generally short-term (see instructions). For long-term transactions, see page 2. Note: You may aggregate all short-term transactions reported on Form(s) 1099-B showing basis was reported to the IRS and for which no adjustments or codes are required. Enter the totals directly on Schedule D, line 1a; you aren't required to report these transactions on Form 8949 (see instructions). You must check Box A. B. or C below. Check only one box. If more than one box applies for your short-term transactions. complete a separate Form 8949, page 1, for each applicable box. If you have more short-term transactions than will fit on this page for one or more of the boxes, complete as many forms with the same box checked as you need. (A) Short-term transactions reported on Form(s) 1099-B showing basis was reported to the IRS (see **Note** above) (B) Short-term transactions reported on Form(s) 1099-B showing basis wasn't reported to the IRS X (C) Short-term transactions not reported to you on Form 1099-B Adjustment, if any, to gain or loss.

1 (a) Description of property	(b) Date acquired	(c) Date sold or	(d) Cost or other basis. Proceeds See the Note below enter a See the s		If you enter an enter a c	amount in column (g), ode in column (f). parate instructions.	(h) Gain or (loss). Subtract column (e)
(Example: 100 sh. XYZ Co.)	(Mo., day, yr.)	disposed of (Mo., day, yr.)	(sales price) (see instructions)	and see Column (e) in the separate instructions	(f) Code(s) from instructions	(g) Amount of adjustment	from column (d) and combine the result with column (g)
KARTHICK KUMAR - bad debt statement attached	12/08/18	11/01/20	0.	5,000.			-5,000.
2 Totals. Add the amounts in columns negative amounts). Enter each total	al here and inc	lude on your					
Schedule D, line 1b (if Box A above above is checked), or line 3 (if Box 6)			0.	5,000.			-5,000.

Note: If you checked Box A above but the basis reported to the IRS was incorrect, enter in column (e) the basis as reported to the IRS, and enter an adjustment in column (g) to correct the basis. See Column (g) in the separate instructions for how to figure the amount of the adjustment.

REV 04/20/21 PRO

SCHEDULE E

(Form 1040)

Supplemental Income and Loss

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

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

OMB No. 1545-0074 Attachment

Department of the Treasury Internal Revenue Service (99)

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

Sequence No. 13

Name(s) shown on return Your social security number VINAYAKUMAR VELLAMPATI & SNEHA CHELAMCHERLA 738-84-3761 Income or Loss From Rental Real Estate and Royalties Note: If you are in the business of renting personal property, use Part I 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 Physical address of each property (street, city, state, ZIP code) Α KONDAPUR HYDERABAD IN 500084 В C 1b Fair Rental **Personal Use** Type of Property For each rental real estate property listed QJV above, report the number of fair rental and **Days Days** (from list below) personal use days. Check the **QJV** box only if you meet the requirements to file as a 365 0 Α Α qualified joint venture. See instructions. В В С С Type of Property: 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:** Α 3 Rents received . 540. 3 4 Royalties received 4 Expenses: Advertising 5 5 6 Auto and travel (see instructions) . . . 6 7 Cleaning and maintenance . . . 7 600. 8 8 Commissions. 9 9 Insurance 10 Legal and other professional fees . . . 10 11 11 1,300. 12 Mortgage interest paid to banks, etc. (see instructions) 12 13 13 Other interest. 2,220. 14 Repairs. 14 1,500. 15 3,600. 15 Supplies . Taxes 16 16 17 17 3,100. 18 Depreciation expense or depletion . . 18 19 19 Total expenses. Add lines 5 through 19 20 20 12,320. 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 -11,780.22 Deductible rental real estate loss after limitation, if any, on Form 8582 (see instructions) -11,780.) 540 23a Total of all amounts reported on line 3 for all rental properties 23a **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 23e Total of all amounts reported on line 20 for all properties 12,320. Income. Add positive amounts shown on line 21. Do not include any losses 24 24 25 Losses. Add royalty losses from line 21 and rental real estate losses from line 22. Enter total losses here. 25 11,780. 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 -11,780.

Nonbusiness Bad Debt Explanation Statement

2020

Name(s) VINAYAKUMAR	Social Security Number								
VIIIIIIIIIIII	VIIIIIIII (CONDINI CIIIIIIIIIIIIIIIIIIIIIIIIIIIIIIIII								
Form/Line:	ine 1								
Explanation of:	Nonbusiness Bad Debt								
	Description of debt: LOAN TO KARTHICK KUMAR								
	Amount: \$5,000								
<u>Date debt</u>	became due: 10/08/2019								
Name of de	Name of debtor: KARTHICK KUMAR								
Relationsh	Relationship to debtor: FRIEND								
Efforts to	Efforts to collect:								
EFFORTS AF	EFFORTS ARE MADE TO COLLECT THE DEBT								
Why decide	ed debt was worthless:								
KARTHICK K	UMAR DECLARED THAT HE IS UNABLE TO PAY THE D	EBT							