

# 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<br><b>RAKESH KALUMULA</b> | Social security number<br><b>491-77-5063</b> |
| Spouse's name                             | Spouse's social security number              |

## Part I Tax Return Information – Tax Year Ending December 31, 2020 (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.

|  |          |         |
|--|----------|---------|
| <b>1</b> Adjusted gross income . . . . .   | <b>1</b> | 71,400. |
| <b>2</b> Total tax . . . . .   | <b>2</b> | 8,776.  |
| <b>3</b> Federal income tax withheld from Form(s) W-2 and Form(s) 1099 . . . . . | <b>3</b> | 11,616. |
| <b>4</b> Amount you want refunded to you . . . . .                               | <b>4</b> | 4,640.  |
| <b>5</b> Amount you owe . . . . .  | <b>5</b> |         |

## 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 | 5 | 0 | 6 | 3 |
|---|---|---|---|---|

 as my signature on the income tax return (original or amended) I am now authorizing.

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 ▶ 03/15/2021

### Spouse's PIN: check one box only

I authorize \_\_\_\_\_ to enter or generate my PIN 

|  |  |  |  |  |
|--|--|--|--|--|
|  |  |  |  |  |
|--|--|--|--|--|

 as my signature on the income tax return (original or amended) I am now authorizing.

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 [X] 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: RAKESH
Last name: KALUMULA
Your social security number: 491-77-5063
If joint return, spouse's first name and middle initial:
Last name:
Spouse's social security number:

Home address (number and street). If you have a P.O. box, see instructions.
4000 DOMINION RIDGE CIRCLE
Apt. no. 4127
Presidential Election Campaign
Check here if you, or your spouse if filing jointly, want \$3 to go to this fund. Checking a box below will not change your tax or refund.
[ ] You [ ] Spouse

At any time during 2020, did you receive, sell, send, exchange, or otherwise acquire any financial interest in any virtual currency? [ ] Yes [X] 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

Table with 5 columns: (1) First name, Last name, (2) Social security number, (3) Relationship to you, (4) if qualifies for (see instructions): Child tax credit, Credit for other dependents. Includes a 'Dependents' section with instructions.

Main tax calculation table with 15 rows. Includes sections for 'Attach Sch. B if required' and 'Standard Deduction for'. Rows include: 1 Wages, salaries, tips, etc. Attach Form(s) W-2 (79,320); 2a Tax-exempt interest; 3a Qualified dividends; 4a IRA distributions; 5a Pensions and annuities; 6a Social security benefits; 7 Capital gain or (loss); 8 Other income from Schedule 1, line 9 (-5,620); 9 Add lines 1, 2b, 3b, 4b, 5b, 6b, 7, and 8. This is your total income (73,700); 10 Adjustments to income: a From Schedule 1, line 22 (2,000); b Charitable contributions if you take the standard deduction. See instructions (300); c Add lines 10a and 10b. These are your total adjustments to income (2,300); 11 Subtract line 10c from line 9. This is your adjusted gross income (71,400); 12 Standard deduction or itemized deductions (from Schedule A) (12,400); 13 Qualified business income deduction. Attach Form 8995 or Form 8995-A; 14 Add lines 12 and 13 (12,400); 15 Taxable income. Subtract line 14 from line 11. If zero or less, enter -0- (59,000).

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

|    |   |     |         |
|----|---|-----|---------|
| 16 | Tax (see instructions). Check if any from Form(s): 1 <input type="checkbox"/> 8814 2 <input type="checkbox"/> 4972 3 <input type="checkbox"/> _____ | 16  | 8,776.  |
| 17 | Amount from Schedule 2, line 3  | 17  |         |
| 18 | Add lines 16 and 17   | 18  | 8,776.  |
| 19 | Child tax credit or credit for other dependents   | 19  |         |
| 20 | Amount from Schedule 3, line 7  | 20  |         |
| 21 | Add lines 19 and 20   | 21  |         |
| 22 | Subtract line 21 from line 18. If zero or less, enter -0-   | 22  | 8,776.  |
| 23 | Other taxes, including self-employment tax, from Schedule 2, line 10  | 23  | 0.      |
| 24 | Add lines 22 and 23. This is your <b>total tax</b>  | 24  | 8,776.  |
| 25 | Federal income tax withheld from:   |     |         |
| a  | Form(s) W-2   | 25a | 11,616. |
| b  | Form(s) 1099  | 25b |         |
| c  | Other forms (see instructions)  | 25c |         |
| d  | Add lines 25a through 25c   | 25d | 11,616. |
| 26 | 2020 estimated tax payments and amount applied from 2019 return   | 26  |         |
| 27 | Earned income credit (EIC) <b>NO</b>  | 27  |         |
| 28 | Additional child tax credit. Attach Schedule 8812   | 28  |         |
| 29 | American opportunity credit from Form 8863, line 8  | 29  |         |
| 30 | Recovery rebate credit. See instructions  | 30  | 1,800.  |
| 31 | Amount from Schedule 3, line 13   | 31  |         |
| 32 | Add lines 27 through 31. These are your <b>total other payments and refundable credits</b>  | 32  | 1,800.  |
| 33 | Add lines 25d, 26, and 32. These are your <b>total payments</b>   | 33  | 13,416. |

Refund

|     |   |     |        |
|-----|---|-----|--------|
| 34  | If line 33 is more than line 24, subtract line 24 from line 33. This is the amount you <b>overpaid</b>            | 34  | 4,640. |
| 35a | Amount of line 34 you want <b>refunded to you</b> . If Form 8888 is attached, check here <input type="checkbox"/> | 35a | 4,640. |
| b   | Routing number 1 2 1 0 0 0 3 5 8  |     |        |
| c   | Type: <input checked="" type="checkbox"/> Checking <input type="checkbox"/> Savings                               |     |        |
| d   | Account number 3 2 5 0 3 6 8 1 4 4 1 1  |     |        |
| 36  | Amount of line 34 you want <b>applied to your 2021 estimated tax</b>  | 36  |        |

Amount You Owe

|  |  |    |  |
|--|--|----|--|
| 37   | Subtract line 33 from line 24. This is the <b>amount you owe now</b> | 37 |  |
| <b>Note:</b> Schedule H and Schedule SE filers, line 37 may not represent all of the taxes you owe for 2020. See Schedule 3, line 12e, and its instructions for details. |  |    |  |
| 38   | Estimated tax penalty (see instructions)                             | 38 |  |

Third Party Designee

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

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

Sign Here

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

|   |               |                       |   |
|---|---------------|-----------------------|---|
| Your signature  | Date          | Your occupation<br>IT | 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   | 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<br>SYAM PRIYA RAM SAGAR GUPTA TALLAM | Preparer's signature<br>SYAM PRIYA RAM SAGAR GUPTA TALLAM | Date<br>03/15/2021 | PTIN<br>P02082703 | Check if:<br><input type="checkbox"/> Self-employed |
| Firm's name<br>GLOBAL TAXES LLC                      | Firm's address<br>2530 Pebble Creek Ln Cumming GA 30041   |                    |                   | Phone no. (678) 965-9522<br>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  
RAKESH KALUMULA

Your social security number  
491-77-5063

**Part I Additional Income**

|           |   |           |         |
|-----------|---|-----------|---------|
| <b>1</b>  | Taxable refunds, credits, or offsets of state and local income taxes . . . . .                | <b>1</b>  | 0.      |
| <b>2a</b> | Alimony received . . . . .  | <b>2a</b> |         |
| <b>b</b>  | Date of original divorce or separation agreement (see instructions) ▶ _____                   |           |         |
| <b>3</b>  | Business income or (loss). Attach Schedule C . . . . .  | <b>3</b>  |         |
| <b>4</b>  | Other gains or (losses). Attach Form 4797 . . . . .   | <b>4</b>  |         |
| <b>5</b>  | Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E   | <b>5</b>  | -5,620. |
| <b>6</b>  | Farm income or (loss). Attach Schedule F . . . . .  | <b>6</b>  |         |
| <b>7</b>  | Unemployment compensation . . . . .   | <b>7</b>  |         |
| <b>8</b>  | Other income. List type and amount ▶ _____  | <b>8</b>  |         |
| <b>9</b>  | Combine lines 1 through 8. Enter here and on Form 1040, 1040-SR, or 1040-NR, line 8 . . . . . | <b>9</b>  | -5,620. |

**Part II Adjustments to Income**

|            |   |            |        |
|------------|---|------------|--------|
| <b>10</b>  | Educator expenses . . . . .   | <b>10</b>  |        |
| <b>11</b>  | Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106 . . . . .                 | <b>11</b>  |        |
| <b>12</b>  | Health savings account deduction. Attach Form 8889 . . . . .  | <b>12</b>  |        |
| <b>13</b>  | Moving expenses for members of the Armed Forces. Attach Form 3903 . . . . .   | <b>13</b>  |        |
| <b>14</b>  | Deductible part of self-employment tax. Attach Schedule SE . . . . .  | <b>14</b>  |        |
| <b>15</b>  | Self-employed SEP, SIMPLE, and qualified plans . . . . .  | <b>15</b>  |        |
| <b>16</b>  | Self-employed health insurance deduction . . . . .  | <b>16</b>  |        |
| <b>17</b>  | Penalty on early withdrawal of savings . . . . .  | <b>17</b>  |        |
| <b>18a</b> | Alimony paid . . . . .  | <b>18a</b> |        |
| <b>b</b>   | Recipient's SSN . . . . . ▶ _____   |            |        |
| <b>c</b>   | Date of original divorce or separation agreement (see instructions) ▶ _____   |            |        |
| <b>19</b>  | IRA deduction . . . . .   | <b>19</b>  |        |
| <b>20</b>  | Student loan interest deduction . . . . .   | <b>20</b>  |        |
| <b>21</b>  | Tuition and fees deduction. Attach Form 8917 . . . . .  | <b>21</b>  | 2,000. |
| <b>22</b>  | 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>  | 2,000. |

**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

RAKESH KALUMULA

491-77-5063

**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>  | KAZIPET, WARANGAL URBAN HYDEARABAD TELANGANA IN 506001            |  |                         |                          |                          |
| <b>B</b>  |   |  |                         |                          |                          |
| <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   |  | <b>A</b> 185            | 0                        | <input type="checkbox"/> |
| <b>B</b>  |   |  | <b>B</b>                |                          | <input type="checkbox"/> |
| <b>C</b>  |   |  | <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)

| <b>Income:</b>   |   | <b>Properties:</b> |   | <b>A</b> | <b>B</b> | <b>C</b> |
|------------------|---|--------------------|---|----------|----------|----------|
| <b>3</b>         | Rents received . . . . .  | <b>3</b>           |   | 380.     |          |          |
| <b>4</b>         | Royalties received . . . . .  | <b>4</b>           |   |          |          |          |
| <b>Expenses:</b> |   |                    |   |          |          |          |
| <b>5</b>         | Advertising . . . . .   | <b>5</b>           |   |          |          |          |
| <b>6</b>         | Auto and travel (see instructions) . . . . .  | <b>6</b>           |   |          |          |          |
| <b>7</b>         | Cleaning and maintenance . . . . .  | <b>7</b>           |   | 700.     |          |          |
| <b>8</b>         | Commissions. . . . .  | <b>8</b>           |   |          |          |          |
| <b>9</b>         | Insurance . . . . .   | <b>9</b>           |   |          |          |          |
| <b>10</b>        | Legal and other professional fees . . . . .   | <b>10</b>          |   |          |          |          |
| <b>11</b>        | Management fees . . . . .   | <b>11</b>          |   | 900.     |          |          |
| <b>12</b>        | Mortgage interest paid to banks, etc. (see instructions)  | <b>12</b>          |   |          |          |          |
| <b>13</b>        | Other interest. . . . .   | <b>13</b>          |   |          |          |          |
| <b>14</b>        | Repairs. . . . .  | <b>14</b>          |   | 1,500.   |          |          |
| <b>15</b>        | Supplies . . . . .  | <b>15</b>          |   | 1,400.   |          |          |
| <b>16</b>        | Taxes . . . . .   | <b>16</b>          |   |          |          |          |
| <b>17</b>        | Utilities. . . . .  | <b>17</b>          |   | 1,500.   |          |          |
| <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>          |   | 6,000.   |          |          |
| <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>          |   | -5,620.  |          |          |
| <b>22</b>        | Deductible rental real estate loss after limitation, if any, on <b>Form 8582</b> (see instructions) . . . . .   | <b>22</b>          | ( | -5,620.) | (        | )        |
| <b>23a</b>       | Total of all amounts reported on line 3 for all rental properties . . . . .   | <b>23a</b>         |   | 380.     |          |          |
| <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>         |   |          |          |          |
| <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>         |   | 6,000.   |          |          |
| <b>24</b>        | <b>Income.</b> Add positive amounts shown on line 21. <b>Do not</b> include any losses . . . . .  | <b>24</b>          |   |          |          |          |
| <b>25</b>        | <b>Losses.</b> Add royalty losses from line 21 and rental real estate losses from line 22. Enter total losses here . . . . .  | <b>25</b>          | ( | 5,620.)  |          |          |
| <b>26</b>        | <b>Total rental real estate and royalty income or (loss).</b> 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 . . . . . | <b>26</b>          |   | -5,620.  |          |          |

For Paperwork Reduction Act Notice, see the separate instructions.

Schedule E (Form 1040) 2020

## Tuition and Fees Deduction

▶ **Attach to Form 1040 or 1040-SR.**  
▶ **Go to [www.irs.gov/Form8917](http://www.irs.gov/Form8917) for the latest information.**

|   |   |
|---|---|
| Name(s) shown on return<br><b>RAKESH KALUMULA</b> | Your social security number<br><b>491-77-5063</b> |
|---|---|



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

You **can't** take both an education credit from Form 8863 and the tuition and fees deduction from this form for the **same student** for the same tax year.

- Before you begin:**
- ✓ To see if you qualify for this deduction, see *Who Can Take the Deduction* in the instructions below.
  - ✓ If you file Form 1040 or 1040-SR, figure any write-in adjustments.
    - For 2018: Figure any write-in adjustments to be entered on the dotted line next to Schedule 1 (Form 1040), line 36.
    - For 2019: Figure any write-in adjustments to be entered on the dotted line next to Schedule 1 (Form 1040 or 1040-SR), line 22.
    - For 2020 and later years: Figure any write-in adjustments for Schedule 1 (Form 1040 or 1040-SR); see the Instructions for Forms 1040 and 1040-SR.

| 1        | (a) Student's name (as shown on page 1 of your tax return)  | (b) Student's social security number (as shown on page 1 of your tax return) | (c) Adjusted qualified expenses (see instructions) |
|----------|---|--|--|
|          | First name <span style="float: right;">Last name</span><br><b>RAKESH <span style="float: right;">KALUMULA</span></b>  | <b>491-77-5063</b>   | <b>13,750.</b>                                     |
| <b>2</b> | Add the amounts on line 1, column (c), and enter the total . . . . .  |  | <b>13,750.</b>                                     |
| <b>3</b> | Enter the amount from your <b>"total income"</b> line of Form 1040 or 1040-SR . . . . .   | <b>3</b> <span style="float: right;">73,700.</span>                          |  |
| <b>4</b> | <ul style="list-style-type: none"> <li>• For 2018: Enter the total of the amounts on your 2018 Schedule 1 (Form 1040), lines 23 through 33, plus any write-in adjustments you entered on the dotted line next to Schedule 1 (Form 1040), line 36.</li> <li>• For 2019 and 2020: Enter the total of the amounts on your 2019 Schedule 1 (Form 1040 or 1040-SR), lines 10 through 20, plus any write-in adjustments you entered on the dotted line next to Schedule 1 (Form 1040 or 1040-SR), line 22.</li> <li>• For later years: See <a href="http://www.irs.gov/Form8917">www.irs.gov/Form8917</a> to find out if the line references above for 2019 have changed . . . . .</li> </ul> | <b>4</b>   |  |
| <b>5</b> | Subtract line 4 from line 3.* If the result is more than \$80,000 (\$160,000 if married filing jointly), <b>stop</b> ; you can't take the deduction for tuition and fees . . . . .<br>* If you're filing Form 2555, 2555-EZ, or 4563, or you're excluding income from Puerto Rico, see <i>Effect of the Amount of Your Income on the Amount of Your Deduction</i> in Pub. 970 to figure the amount to enter on line 5.  | <b>5</b>   | <b>73,700.</b>                                     |
| <b>6</b> | <b>Tuition and fees deduction.</b> Is the amount on line 5 more than \$65,000 (\$130,000 if married filing jointly)?<br><br><input checked="" type="checkbox"/> <b>Yes.</b> Enter the smaller of line 2, or \$2,000. }<br><input type="checkbox"/> <b>No.</b> Enter the smaller of line 2, or \$4,000. }  | <b>6</b>   | <b>2,000.</b>                                      |

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