

Amended U.S. Individual Income Tax Return

(Rev. January 2019)

Go to www.irs.gov/Form1040X for instructions and the latest information.

This return is for calendar year 2018 2017 2016 2015

Other year. Enter one: calendar year or fiscal year (month and year ended):

Personal information section including name, address, phone number, and social security numbers.

Amended return filing status. You must check one box even if you are not changing your filing status. Caution: In general, you can't change your filing status from a joint return to separate returns after the due date.

Single Married filing jointly Married filing separately Qualifying widow(er) Head of household

Full-year health care coverage (or, for 2018 amended returns only, exempt). See inst.

Use Part III on the back to explain any changes

Income and Deductions

Table with 4 columns: Line number, Description, A. Original amount, B. Net change, C. Correct amount. Rows 1-5.

Tax Liability

Table with 4 columns: Line number, Description, A. Original amount, B. Net change, C. Correct amount. Rows 6-11.

Payments

Table with 4 columns: Line number, Description, A. Original amount, B. Net change, C. Correct amount. Rows 12-17.


Refund or Amount You Owe

Table with 4 columns: Line number, Description, A. Original amount, B. Net change, C. Correct amount. Rows 18-23.

Complete and sign this form on page 2.

Part I Exemptions

Complete this part **only** if any information relating to exemptions (to dependents if amending your 2018 return) has changed from what you reported on the return you are amending. This would include a change in the number of exemptions (of dependents if amending your 2018 return).

| | | | | |
|--|---|--|----------------------|------------------------------------|
|  <i>For 2018 amended returns only, leave lines 24, 28, and 29 blank. Fill in all other applicable lines.</i> Note: See the Form 1040 or, for amended returns for years before 2018, the Form 1040A instructions. See also the Form 1040X instructions. | | A. Original number of exemptions or amount reported or as previously adjusted | B. Net change | C. Correct number or amount |
| 24 | Yourself and spouse. Caution: If someone can claim you as a dependent, you can't claim an exemption for yourself. If amending your 2018 return, leave line blank | 24 | | |
| 25 | Your dependent children who lived with you | 25 | 0 | 2 |
| 26 | Your dependent children who didn't live with you due to divorce or separation | 26 | 0 | 0 |
| 27 | Other dependents | 27 | 0 | 0 |
| 28 | Total number of exemptions. Add lines 24 through 27. If amending your 2018 return, leave line blank | 28 | | |
| 29 | Multiply the number of exemptions claimed on line 28 by the exemption amount shown in the instructions for line 29 for the year you are amending. Enter the result here and on line 4a on page 1 of this form. If amending your 2018 return, leave line blank | 29 | | |
| 30 | List ALL dependents (children and others) claimed on this amended return. If more than 4 dependents, see inst. and <input checked="" type="checkbox"/> here <input type="checkbox"/> | | | |

| Dependents (see instructions): | | | | (d) <input checked="" type="checkbox"/> if qualifies for (see instructions): | |
|--------------------------------|------------|----------------------------|-------------------------|--|---|
| (a) First name | Last name | (b) Social security number | (c) Relationship to you | Child tax credit | Credit for other dependents (2018 amended returns only) |
| MEGHA V | YALISSETTY | 974-92-1841 | Daughter | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| LITHISHA | YALISSETTY | 974-92-1853 | Daughter | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| | | | | <input type="checkbox"/> | <input type="checkbox"/> |
| | | | | <input type="checkbox"/> | <input type="checkbox"/> |

Part II Presidential Election Campaign Fund

Checking below won't increase your tax or reduce your refund.
 Check here if you didn't previously want \$3 to go to the fund, but now do.
 Check here if this is a joint return and your spouse did not previously want \$3 to go to the fund, but now does.

Part III Explanation of Changes. In the space provided below, tell us why you are filing Form 1040X.

▶ Attach any supporting documents and new or changed forms and schedules.
 LETTER OF EXPLANATION ATTACHED

Remember to keep a copy of this form for your records.

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

Sign Here

▶
 Your signature _____ Date _____ SOFTWARE ENGINEER
 Your occupation _____
 ▶
 Spouse's signature. If a joint return, **both** must sign. _____ Date _____ HOME MAKER
 Spouse's occupation _____

Paid Preparer Use Only

▶ SYAM PRIYA RAM SAGAR GUPTA TALLAM 12/11/2020 GLOBAL TAXES LLC
 Preparer's signature _____ Date _____ Firm's name (or yours if self-employed)
 SYAM PRIYA RAM SAGAR GUPTA TALLAM 2530 Pebble Creek Ln Cumming GA 30041
 Print/type preparer's name _____ Firm's address and ZIP code
 P02082703 Check if self-employed (646) 727-7157 30-1017196
 PTIN _____ Phone number _____ EIN _____

Filing status: Single Married filing jointly Married filing separately Head of household Qualifying widow(er)

Your first name and initial: NIRANJAN P Last name: YALISSETTY Your social security number: 136-95-1814

Your standard deduction: Someone can claim you as a dependent You were born before January 2, 1954 You are blind

If joint return, spouse's first name and initial: CHAITHANYA L Last name: MAKAM Spouse's social security number: 814-50-3747

Spouse standard deduction: Someone can claim your spouse as a dependent Spouse was born before January 2, 1954 Full-year health care coverage or exempt (see inst.)

Spouse is blind Spouse itemizes on a separate return or you were dual-status alien

Home address (number and street). If you have a P.O. box, see instructions: 2255 W GERMANN RD Apt. no.: 1016 Presidential Election Campaign (see inst.) You Spouse

City, town or post office, state, and ZIP code. If you have a foreign address, attach Schedule 6. CHANDLER AZ 85286 If more than four dependents, see inst. and here

| Dependents (see instructions): | | (2) Social security number | (3) Relationship to you | (4) <input checked="" type="checkbox"/> if qualifies for (see inst.): | |
|--------------------------------|------------|----------------------------|-------------------------|---|-------------------------------------|
| (1) First name | Last name | | | Child tax credit | Credit for other dependents |
| MEGHA V | YALISSETTY | 974-92-1841 | Daughter | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| LITHISHA | YALISSETTY | 974-92-1853 | Daughter | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| | | | | <input type="checkbox"/> | <input type="checkbox"/> |
| | | | | <input type="checkbox"/> | <input type="checkbox"/> |

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.

Joint return? See instructions. Keep a copy for your records.

| | | | |
|---|------|--------------------------------------|---|
| 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, both must sign. | Date | Spouse's occupation HOME MAKER | If the IRS sent you an Identity Protection PIN, enter it here (see inst.) |

Paid Preparer Use Only

| | | | | |
|---|---|--------------------------|--------------------------|--|
| Preparer's name SYAM PRIYA RAM SAGAR GUPTA TALLAM | Preparer's signature SYAM PRIYA RAM SAGAR GUPTA TALLAM | PTIN P02082703 | Firm's EIN 30-1017196 | Check if: <input type="checkbox"/> 3rd Party Designee <input type="checkbox"/> Self-employed |
| Firm's name ▶ GLOBAL TAXES LLC | | Phone no. (646) 727-7157 | | |
| Firm's address ▶ 2530 Pebble Creek Ln Cumming GA 30041 | | | | |

For Disclosure, Privacy Act, and Paperwork Reduction Act Notice, see separate instructions. Form **1040** (2018)

| | | |
|---|------------|---------|
| 1 Wages, salaries, tips, etc. Attach Form(s) W-2 | 1 | 65,685. |
| 2a Tax-exempt interest | 2a | |
| 2b Taxable interest | 2b | |
| 3a Qualified dividends | 3a | |
| 3b Ordinary dividends | 3b | |
| 4a IRAs, pensions, and annuities | 4a | |
| 4b Taxable amount | 4b | |
| 5a Social security benefits | 5a | |
| 5b Taxable amount | 5b | |
| 6 Total income. Add lines 1 through 5. Add any amount from Schedule 1, line 22 | 6 | 65,685. |
| 7 Adjusted gross income. If you have no adjustments to income, enter the amount from line 6; otherwise, subtract Schedule 1, line 36, from line 6 | 7 | 65,685. |
| 8 Standard deduction or itemized deductions (from Schedule A) | 8 | 24,000. |
| 9 Qualified business income deduction (see instructions) | 9 | |
| 10 Taxable income. Subtract lines 8 and 9 from line 7. If zero or less, enter -0- | 10 | 41,685. |
| 11 a Tax (see inst.) <u>4,620.</u> (check if any from: 1 <input type="checkbox"/> Form(s) 8814 2 <input type="checkbox"/> Form 4972 3 <input type="checkbox"/>) | 11 | 4,620. |
| b Add any amount from Schedule 2 and check here <input type="checkbox"/> | | |
| 12 a Child tax credit/credit for other dependents <u>1,000.</u> b Add any amount from Schedule 3 and check here <input type="checkbox"/> | 12 | 1,000. |
| 13 Subtract line 12 from line 11. If zero or less, enter -0- | 13 | 3,620. |
| 14 Other taxes. Attach Schedule 4 | 14 | 0. |
| 15 Total tax. Add lines 13 and 14 | 15 | 3,620. |
| 16 Federal income tax withheld from Forms W-2 and 1099 | 16 | 6,661. |
| 17 Refundable credits: a EIC (see inst.) <u>No</u> b Sch. 8812 <u> </u> c Form 8863 <u> </u> | 17 | 1,087. |
| Add any amount from Schedule 5 <u>1,087.</u> | | |
| 18 Add lines 16 and 17. These are your total payments | 18 | 7,748. |
| 19 If line 18 is more than line 15, subtract line 15 from line 18. This is the amount you overpaid | 19 | 4,128. |
| 20a Amount of line 19 you want refunded to you . If Form 8888 is attached, check here <input type="checkbox"/> | 20a | 4,128. |
| ▶ b Routing number <u>1 2 2 1 0 5 2 7 8</u> ▶ c Type: <input checked="" type="checkbox"/> Checking <input type="checkbox"/> Savings | | |
| ▶ d Account number <u>2 0 0 4 5 0 4 8 6 2</u> | | |
| 21 Amount of line 19 you want applied to your 2019 estimated tax | 21 | |
| Amount You Owe 22 Amount you owe . Subtract line 18 from line 15. For details on how to pay, see instructions | 22 | |
| 23 Estimated tax penalty (see instructions) | 23 | |

SCHEDULE 5
(Form 1040)

Department of the Treasury
Internal Revenue Service

Other Payments and Refundable Credits

▶ **Attach to Form 1040.**
▶ **Go to www.irs.gov/Form1040 for instructions and the latest information.**

OMB No. 1545-0074

2018
Attachment
Sequence No. **05**

Name(s) shown on Form 1040

NIRANJAN P YALISETTY & CHAITHANYA L MAKAM

Your social security number

136-95-1814

| | | | | |
|-------------------|--------------|--|--------------|--------|
| Other | 65 | Reserved | 65 | |
| Payments | 66 | 2018 estimated tax payments and amount applied from 2017 return | 66 | 1,087. |
| and | 67a | Reserved | 67a | |
| Refundable | b | Reserved | 67b | |
| Credits | 68-69 | Reserved | 68-69 | |
| | 70 | Net premium tax credit. Attach Form 8962 | 70 | |
| | 71 | Amount paid with request for extension to file (see instructions) | 71 | |
| | 72 | Excess social security and tier 1 RRTA tax withheld | 72 | |
| | 73 | Credit for federal tax on fuels. Attach Form 4136 | 73 | |
| | 74 | Credits from Form: a <input type="checkbox"/> 2439 b <input checked="" type="checkbox"/> Reserved c <input type="checkbox"/> 8885 d <input type="checkbox"/> | 74 | |
| | 75 | Add the amounts in the far right column. These are your total other payments and refundable credits . Enter here and include on Form 1040, line 17. | 75 | 1,087. |

For Paperwork Reduction Act Notice, see your tax return instructions.

REV 02/14/19 PRO

Schedule 5 (Form 1040) 2018

Health Savings Accounts (HSAs)

Department of the Treasury
Internal Revenue Service

▶ **Attach to Form 1040 or Form 1040NR.**
▶ **Go to www.irs.gov/Form8889 for instructions and the latest information.**

2018
Attachment
Sequence No. **52**

Name(s) shown on Form 1040 or Form 1040NR
NIRANJAN P YALISSETTY

Social security number of HSA
beneficiary. If both spouses have
HSAs, see instructions ▶

136-95-1814

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.

| | | | |
|---|--|---|---------------------------------|
| 1 | Check the box to indicate your coverage under a high-deductible health plan (HDHP) during 2018 (see instructions) ▶ | <input checked="" type="checkbox"/> Self-only | <input type="checkbox"/> Family |
| 2 | HSA contributions you made for 2018 (or those made on your behalf), including those made from January 1, 2019, through April 15, 2019, that were for 2018. Do not include employer contributions, contributions through a cafeteria plan, or rollovers (see instructions) | 2 | 0. |
| 3 | If you were under age 55 at the end of 2018, and on the first day of every month during 2018, you were, or were considered, an eligible individual with the same coverage, enter \$3,450 (\$6,900 for family coverage). All others , see the instructions for the amount to enter | 3 | 3,450. |
| 4 | Enter the amount you and your employer contributed to your Archer MSAs for 2018 from Form 8853, lines 1 and 2. If you or your spouse had family coverage under an HDHP at any time during 2018, also include any amount contributed to your spouse's Archer MSAs | 4 | 0. |
| 5 | Subtract line 4 from line 3. If zero or less, enter -0- | 5 | 3,450. |
| 6 | 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 2018, see the instructions for the amount to enter | 6 | 3,450. |
| 7 | If you were age 55 or older at the end of 2018, married, and you or your spouse had family coverage under an HDHP at any time during 2018, enter your additional contribution amount (see instructions) | 7 | 0. |
| 8 | Add lines 6 and 7 | 8 | 3,450. |
| 9 | Employer contributions made to your HSAs for 2018 | 9 | 8. |
| 10 | Qualified HSA funding distributions | 10 | |
| 11 | Add lines 9 and 10 | 11 | 8. |
| 12 | Subtract line 11 from line 8. If zero or less, enter -0- | 12 | 3,442. |
| 13 | HSA deduction. Enter the smaller of line 2 or line 12 here and on Schedule 1 (Form 1040), line 25, or Form 1040NR, line 25 | 13 | 0. |
| Caution: If line 2 is more than line 13, you may have to pay an additional tax (see instructions). | | | |

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.

| | | | |
|-----|---|-----|--|
| 14a | Total distributions you received in 2018 from all HSAs (see instructions) | 14a | |
| 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) | 14b | |
| c | Subtract line 14b from line 14a | 14c | |
| 15 | Qualified medical expenses paid using HSA distributions (see instructions) | 15 | |
| 16 | Taxable HSA distributions. Subtract line 15 from line 14c. If zero or less, enter -0-. Also, include this amount in the total on Schedule 1 (Form 1040), line 21, or Form 1040NR, line 21. On the dotted line next to line 21, enter "HSA" and the amount | 16 | |
| 17a | If any of the distributions included on line 16 meet any of the Exceptions to the Additional 20% Tax (see instructions), check here ▶ <input type="checkbox"/> | | |
| b | Additional 20% tax (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 4 (Form 1040), line 62, or Form 1040NR, line 60. Check box c on Schedule 4 (Form 1040), line 62, or box b on Form 1040NR, line 60. Enter "HSA" and the amount on the line next to the box | 17b | |

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.

| | | | |
|-----------|--|-----------|--|
| 18 | Last-month rule | 18 | |
| 19 | Qualified HSA funding distribution | 19 | |
| 20 | Total income. Add lines 18 and 19. Include this amount on Schedule 1 (Form 1040), line 21, or Form 1040NR, line 21. On the dotted line next to Schedule 1 (Form 1040), line 21, or Form 1040NR, line 21, enter "HSA" and the amount | 20 | |
| 21 | Additional tax. Multiply line 20 by 10% (0.10). Include this amount in the total on Schedule 4 (Form 1040), line 62, or Form 1040NR, line 60. Check box c on Schedule 4 (Form 1040), line 62, or box b on Form 1040NR, line 60. Enter "HDHP" and the amount on the line next to the box | 21 | |

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

Taxpayer name(s) shown on return: **NIRANJAN P YALISSETTY & CHAITHANYA L MAKAM** Taxpayer identification number: **136-95-1814**

Enter preparer's name and PTIN: **SYAM PRIYA RAM SAGAR GUPTA TALLAM** **P02082703**

Part I Due Diligence Requirements

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

| EIC | CTC/ ACTC/ODC | AOTC | HOH |
|--------------------------|-------------------------------------|--------------------------|--------------------------|
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |

1 Did you complete the return based on information for tax year 2018 provided by the taxpayer or reasonably obtained by you?

Yes **No**

2 If credits are claimed on the return, did you complete the applicable EIC and/or CTC/ACTC/ODC worksheets found in the Form 1040, 1040SS, 1040PR, or 1040NR 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?

Yes **No** **N/A**

3 Did you satisfy the knowledge requirement? To meet the knowledge requirement, you must do both of the following.

- Interview the taxpayer, ask questions, and 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 the amount of any credit(s) claimed.

Yes **No**

4 Did any information provided by the taxpayer or a third party for use in preparing the return, or information reasonably known to you, appear to be incorrect, incomplete, or inconsistent? (If "Yes," answer questions 4a and 4b. If "No," go to question 5.)

Yes **No**

a Did you make reasonable inquiries to determine the correct, complete, and consistent information?

Yes **No**

b Did you 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.)

Yes **No**

5 Did you satisfy the record retention requirement? To meet the record retention requirement, you must keep a copy of your documentation referenced in 4b, a copy of this Form 8867, a copy of any applicable worksheet(s), a record of how, when, and from whom the information used to prepare Form 8867 and any applicable worksheet(s) was obtained, and a copy of any document(s) provided by the taxpayer that you relied on to determine eligibility for the credit(s) and/or HOH filing status or to compute the amount of the credit(s)

Yes **No**

List those documents, if any, that you relied on.

6 Did you ask the taxpayer whether he/she could provide documentation to substantiate eligibility for the credit(s) and/or HOH filing status and the amount of any credit(s) claimed on the return if his/her return is selected for audit?

Yes **No**

7 Did you ask the taxpayer if any of these credits were disallowed or reduced in a previous year?

(If credits were disallowed or reduced, go to question 7a; if not, go to question 8.)

Yes **No** **N/A**

a Did you complete the required recertification Form 8862?

Yes **No** **N/A**

8 If the taxpayer is reporting self-employment income, did you ask questions to prepare a complete and correct Form 1040, Schedule C?

Yes **No** **N/A**

| Part II Due Diligence Questions for Returns Claiming EIC (If the return does not claim EIC, go to Part III.) | | | | |
|---|--|------------------|------|-----|
| | EIC | CTC/ ACTC/ODC | AOTC | HOH |
| 9a Have you determined that this taxpayer is, in fact, eligible to claim the EIC for the number of children for whom the EIC is claimed, or to claim the EIC if the taxpayer has no qualifying child? (Skip 9b and 9c if the taxpayer is claiming the EIC and does not have a qualifying child.) | <input type="checkbox"/> Yes <input type="checkbox"/> No | | | |
| 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"/> Yes <input type="checkbox"/> No | | | |
| c Did you explain to the taxpayer the rules about claiming the EIC when a child is the qualifying child of more than one person (tiebreaker rules)? | <input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> N/A | | | |

| 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.) | | | | |
|---|-----|---|------|-----|
| | EIC | CTC/ ACTC/ODC | AOTC | HOH |
| 10 Have you determined that each qualifying person for the CTC/ACTC/ODC is the taxpayer's dependent who is a citizen, national, or resident of the United States? | | <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No | | |
| 11 Did you explain to the taxpayer that he/she may not claim the CTC/ACTC if the taxpayer has not lived with the child for over half of the year, even if the taxpayer has supported the child, unless the child's custodial parent has released a claim to exemption for the child? | | <input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> N/A | | |
| 12 Did you explain to the taxpayer the rules about claiming the CTC/ACTC/ODC for a child of divorced or separated parents (or parents who live apart), including any requirement to attach a Form 8332 or similar statement to the return? . . . | | <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> N/A | | |

| Part IV Due Diligence Questions for Returns Claiming AOTC (If the return does not claim AOTC, go to Part V.) | | | | |
|---|-----|------------------|--|-----|
| | EIC | CTC/ ACTC/ODC | AOTC | HOH |
| 13 Did the taxpayer provide the required substantiation for the credit, including a Form 1098-T and/or receipts for the qualified tuition and related expenses for the claimed AOTC? | | | <input type="checkbox"/> Yes <input type="checkbox"/> No | |

| Part V Due Diligence Questions for Claiming HOH (If the return does not claim HOH filing status, go to Part VI.) | | | | |
|--|-----|------------------|------|--|
| | EIC | CTC/ ACTC/ODC | AOTC | HOH |
| 14 Have you determined that the taxpayer was unmarried or considered unmarried on the last day of the tax year and provided more than half of the cost of keeping up a home for the year for a qualifying person? | | | | <input type="checkbox"/> Yes <input type="checkbox"/> No |

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:**

- Interview the taxpayer, ask adequate questions, 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 determine the amount of the credit(s) claimed;
- 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;
- Submit Form 8867 in the manner required; **and**
- 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*.
 - A copy of Form 8867;
 - The applicable worksheet(s) or your own worksheet(s) for any credit(s) claimed;
 - Copies of any documents provided by the taxpayer on which you relied to determine eligibility for the credit(s) and/or HOH filing status;
 - A record of how, when, and from whom the information used to prepare this form and the applicable worksheet(s) was obtained; and
 - A record of any additional questions you may have asked to determine eligibility to claim the credit(s), and/or HOH filing status and the amount(s) of any credit(s) claimed and the taxpayer's answers.

► **If you have not complied with all due diligence requirements, you may have to pay a \$520 penalty for each failure to comply related to a claim of an applicable credit or HOH filing status.**

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

► Keep for your records

| | |
|--|---------------------------------------|
| Name(s) Shown on Return NIRANJAN P YALISETTY & CHAITHANYA L MAKAM | Social Security Number 136-95-1814 |
|--|---------------------------------------|

| Form W-2 Employer | SP | Wages | Federal Tax | State Wages | State Tax |
|-------------------|----|---------|-------------|-------------|-----------|
| WELLS FARGO BANK | | 65,685. | 6,661. | 65,685. | 1,779. |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| Totals | | 65,685. | 6,661. | 65,685. | 1,779. |

Form W-2 Summary

| Box No. | Description | Taxpayer | Spouse | Total |
|---------|---|----------|--------|---------|
| 1 | Total wages, tips and compensation: | | | |
| | Non-statutory & statutory wages not on Sch C . . . | 65,685. | | 65,685. |
| | Statutory wages reported on Schedule C | | | |
| | Foreign wages included in total wages | | | |
| | Unreported tips | 0. | | 0. |
| 2 | Total federal tax withheld | 6,661. | | 6,661. |
| 3 & 7 | Total social security wages/tips | 66,214. | | 66,214. |
| 4 | Total social security tax withheld | 4,105. | | 4,105. |
| 5 | Total Medicare wages and tips | 66,214. | | 66,214. |
| 6 | Total Medicare tax withheld | 960. | | 960. |
| 8 | Total allocated tips | | | |
| 9 | Not used | | | |
| 10 a | Total dependent care benefits | | | |
| | b Offsite dependent care benefits | | | |
| | c Onsite dependent care benefits | | | |
| 11 | Total distributions from nonqualified plans | | | |
| 12 a | Total from Box 12 | 6,072. | | 6,072. |
| | b Elective deferrals to qualified plans | 529. | | 529. |
| | c Roth contrib. to 401(k), 403(b), 457(b) plans | | | |
| | d Deferrals to government 457 plans | | | |
| | e Deferrals to non-government 457 plans | | | |
| | f Deferrals 409A nonqual deferred comp plan | | | |
| | g Income 409A nonqual deferred comp plan | | | |
| | h Uncollected Medicare tax | | | |
| | i Uncollected social security and RRTA tier 1 | | | |
| | j Uncollected RRTA tier 2 | | | |
| | k Income from nonstatutory stock options | | | |
| | l Non-taxable combat pay | | | |
| | m QSEHRA benefits | | | |
| n | Total other items from box 12 | 5,543. | | 5,543. |
| 14 a | Total deductible mandatory state tax | | | |
| | b Total deductible charitable contributions | | | |
| | c Total state deductible employee expenses | | | |
| | d Total RR Compensation | | | |
| | e Total RR Tier 1 tax | | | |
| | f Total RR Tier 2 tax | | | |
| | g Total RR Medicare tax | | | |
| | h Total RR Additional Medicare tax | | | |
| | i Total RRTA tips | | | |
| | j Total other items from box 14 | | | |
| 16 | Total state wages and tips | 65,685. | | 65,685. |
| 17 | Total state tax withheld | 1,779. | | 1,779. |
| 19 | Total local tax withheld | | | |

► Keep for your records

Name as shown on return
NIRANJAN P YALISETTY

Social Security Number
136-95-1814

Employer EIN 94-3081343
Employer Name WELLS FARGO BANK
 Name (cont.) _____
Street Address or P. O. Box 550 SOUTH 4TH ST 11TH FLOOR
City .MINNEAPOLIS **State** MN **ZIP** 55415-1529
Foreign Province/County _____
Foreign Postal Code _____
Foreign Country _____

Spouse's W-2 **Do not transfer this W-2 to next year**
 Automatically calculate lines 3 through 6 and line 16.

Caution: Box 12 entries for deferred compensation will change lines 3 through 6 automatically.

| | | | |
|--|---------|--|--------|
| 1 Wages, tips, other comp | 65,685. | 2 Federal tax withheld | 6,661. |
| 3 Social security wages | 66,214. | 4 Social sec tax withheld | 4,105. |
| 5 Medicare wages and tips | 66,214. | 6 Medicare tax withheld | 960. |
| 7 Social security tips | | 8 Allocated tips | |

13 b Retirement plan
 Foreign source income eligible for exclusion on **Form 2555**
 Active duty military pay

| Box 12 Code | Box 12 Amount | If Box 12 code is: | |
|-------------|---------------|--|-------|
| D | 529. | A: Enter amount attributable to RRTA Tier 2 tax . . . | _____ |
| DD | 5,535. | M: Enter amount attributable to RRTA Tier 2 tax . . . | _____ |
| W | 8. | P: Double click to link to Form 3903, line 4 | _____ |
| | | R: Enter MSA contribution for Taxpayer | _____ |
| | | Spouse | _____ |
| | | W: Enter HSA contribution for Taxpayer | 8. |
| | | Spouse | _____ |
| | | G: <input type="checkbox"/> Employer is not a state or local government | |

| Box 15 State | Box 12 Employer's state I.D. no. | Box 16 State wages, tips, etc. | Box 17 State income tax |
|--------------|----------------------------------|--------------------------------|-------------------------|
| AZ | 94-3081343 | 65,685. | 1,779. |
| | | | |
| | | | |

I confirm that the state withholding identification number(s) are accurate

| Box 20 Locality name | Box 18 Local wages, tips, etc. | Box 19 Local income tax | Associated State |
|----------------------|--------------------------------|-------------------------|------------------|
| | | | |
| | | | |
| | | | |

| | | |
|--|--|-----------------|
| 9 Verification Code | | 9 _____ |
| 10 Dependent care benefits (Check if employer furnished care at work) . . . ► <input type="checkbox"/> | | 10 _____ |
| Dependent care benefits - Amount forfeited from flexible spending account . . . | | _____ |
| 11 Distributions from Section 457 and other nonqualified plans (See help, if EIC, Child Care, Child Tax Credit, or IRAs.) | | 11 _____ |

| Box 14 Description or Code on Actual Form W-2 | Amount | ProSeries Identification of Description or Code (Identify this item by selecting the identification from the drop down list. If not on the list, select Other). |
|---|--------|---|
| | | |
| | | |
| | | |
| | | |

Keep for your records

NIRANJAN P YALISETTY

136-95-1814 Page 2

Employer Name WELLS FARGO BANK

Part I Statutory employees

- A Box 13a. Statutory employee
- B Deducting expenses in connection with this income
- C If deducting expenses, double click to link to Schedule C C

Part II Clergy, church employees, members of recognized religious sects

- Clergy only:**
- D Designated housing or parsonage allowance D
 - E Smallest of (a) the designated housing or parsonage allowance, (b) amount spent on qualifying housing expenses, or (c) fair rental value E
 - F **If no FICA was withheld**, check the applicable box below
 - 1 Pay self-employment tax on housing or parsonage allowance only
 - 2 Pay self-employment tax on W-2 income only
 - 3 Pay self-employment tax on W-2 income and housing allowance
 - 4 Exempt from self-employment tax and has approved Form 4361
 - G **Non-Clergy only:**
 - 1 If no FICA was withheld, check the applicable box below
 - 1 Pay self-employment tax on this W-2 income
 - 2 Exempt from self-employment tax and has approved Form 4029

Part III Unreported Tip Income

- H 1 Tips \$20 or more in a month which were not reported to employer H1
- 2 Tips less than \$20 in a month which were not required to be reported H2
- 3 Value of non-cash tips, such as tickets or passes, not reported H3
- 4 Actual amount of allocated tips if different than the amount in box 8 H4
- 5 Tips paid out through a tip-sharing arrangement H5
- 6 Employer is a federal, state, or local government and tips are only subject to Medicare tax

Part IV Substitute Form W-2

- a If substitute Form W-2 needed, double-click to link this W-2 to a Form 4852
- b Enter Form 4852, Line 9 information. "How did you determine amounts on line 7 of Form 4852?"
- c Form 4852, Line 10 information. "Explain your efforts to obtain Form W-2?"
- d QuickZoom to completed Form 4852 for reference

Part V Inmate In a Penal Institution

- J a Pay from work performed while an inmate in a penal institution

Part VI Additional Information for Electronic Filing and Certain States (See Help)

- 13 c Third-party sick pay
- Non-standard W-2 (handwritten, typewritten, or altered in any way)
- Corrected W-2
- Income from Paid Family Leave
- Control number (optional)

Employee information: Correct to match employee information on W-2

Employee's SSN. 136-95-1814

First name M.I. Last name Suff.
 NIRANJAN P YALISETTY

Address City St ZIP code
 2255 W GERMANN RD, Apt. 1016 CHANDLER AZ 85286

Foreign Province/County Foreign Postal Code

Foreign Country

| | |
|---|------------------------------------|
| Name as Shown on Return NIRANJAN P YALISSETTY & CHAITHANYA L MAKAM | Social Security No. 136-95-1814 |
|---|------------------------------------|

- Note:**
- To be a qualifying child for the child tax credit, the child must be **under age 17** at the end of 2018 and meet the other requirements listed in the instructions for Form 1040.
 - If applicable, first complete Form 2555, Foreign Earned Income and enter any exclusion of income from U.S. Possessions on the Federal Information Worksheet.

Part 1

| | | | | |
|-----------|--|-----------|-----------------|---------------|
| 1 | Number of qualifying children under age 17 with the required social security number: <u>0</u> X \$2,000. Enter the result | 1 | | |
| 2 | Number of other dependents, including qualifying children without the required social security number: <u>2</u> X \$500. Enter the result | 2 | <u>1,000.</u> | |
| 3 | Add lines 1 and 2 | 3 | | <u>1,000.</u> |
| 4 | Enter the amount from Form 1040, line 7 | 4 | <u>65,685.</u> | |
| 5 | 1040 filers: enter the total of any — • Exclusion of income from Puerto Rico, and • Amounts from Form 2555, lines 45 and 50; Form 2555-EZ, line 18; and Form 4563, line 15. 1040NR filers: Enter -0-. | 5 | <u>0.</u> | |
| 6 | Add lines 4 and 5. Enter the total | 6 | <u>65,685.</u> | |
| 7 | Enter the amount shown below for your filing status. • Married filing jointly — \$400,000 • All other filing statuses — \$200,000 | 7 | <u>400,000.</u> | |
| 8 | Is the amount on line 6 more than the amount on line 7? <input checked="" type="checkbox"/> No. Leave line 8 blank. Enter -0- on line 9. <input type="checkbox"/> Yes. Subtract line 7 from line 6 If the result is not a multiple of \$1,000, increase it to the next multiple of \$1,000. For example, increase \$425 to \$1,000, increase \$1,025 to \$2,000, etc. | 8 | | |
| 9 | Multiply the amount on line 8 by 5% (.05). Enter the result | 9 | | <u>0.</u> |
| 10 | Is the amount on line 3 more than the amount on line 9? <input type="checkbox"/> No. Stop. You cannot take the child tax credit or credit for other dependents on Form 1040, line 12a. You also can't take the additional child tax credit on Form 1040, line 17b. Complete the rest of your Form 1040. <input checked="" type="checkbox"/> Yes. Subtract line 9 from line 3. Enter the result. <i>Go to Part 2</i> | 10 | | <u>1,000.</u> |

Part 2

| | | | | |
|-----------|--|-----------|-----------|---------------|
| 11 | Enter the amount from Form 1040, line 11 | 11 | | <u>4,620.</u> |
| 12 | Add the amounts from — Schedule 3, line 48 Schedule 3, line 49 + Schedule 3, line 50 + Schedule 3, line 51 + Form 5695, line 30 + Form 8910, line 15 + Form 8936, line 23 + Schedule R, line 22 + Enter the total | 12 | <u>0.</u> | |
| 13 | Subtract line 12 from line 11 | 13 | | <u>4,620.</u> |
| 14 | Are you claiming any of the following credits? • Mortgage interest credit, Form 8396 • Adoption Credit, Form 8839 • Residential energy efficient property credit, Form 5695, Part I • District of Columbia first-time homebuyer credit, Form 8859 <input checked="" type="checkbox"/> No. Enter -0- <input type="checkbox"/> Yes. If you are filing Form 2555, enter the amount from line 12. Otherwise, Complete the <i>Line 14 Worksheet</i> below to figure the amount to enter here. | 14 | | <u>0.</u> |
| 15 | Subtract line 14 from line 13. Enter the result | 15 | | <u>4,620.</u> |
| 16 | Is the amount on line 10 of this worksheet more than the amount on line 15? <input checked="" type="checkbox"/> No. Enter the amount from line 10 <input type="checkbox"/> Yes. Enter the amount from line 15. See the TIP below. | 16 | | <u>1,000.</u> |

Enter this amount on Form 1040, line 12a

- TIP:** You may be able to take the **additional child tax credit** on Form 1040, line 17b, only if you answered 'Yes' on line 16 and line 1 is more than zero.
- First, complete your Form 1040 through line 17a (also complete Schedule 5, line 72)
 - Then, use Schedule 8812 to figure any additional child tax credit.