

Amended U.S. Individual Income Tax Return

(Rev. January 2020)

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

This return is for calendar year 2019 2018 2017 2016

Other year. Enter one: calendar year 2020 or fiscal year (month and year ended):

Your first name and middle initial SIVA KUMAR	Last name GEMBALI	Your social security number 276-33-1905
If joint return, spouse's first name and middle initial PRASANNA	Last name LADE	Spouse's social security number 955-92-1481
Current home address (number and street). If you have a P.O. box, see instructions. 507 E NORTH ST	Apt. no. 103	Your phone number (562) 348-7465
City, town or post office, state, and ZIP code. If you have a foreign address, also complete spaces below. See instructions. CHARLES TOWN WV 25414		
Foreign country name	Foreign province/state/county	Foreign postal code

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. Full-year health care coverage (or, for amended 2018 returns only, exempt). If amending a 2019 return, leave blank. See instructions.

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

If you checked the MFS box, enter the name of 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. ▶

Use Part III on the back to explain any changes

Income and Deductions

		A. Original amount reported or as previously adjusted (see instructions)	B. Net change—amount of increase or (decrease)—explain in Part III	C. Correct amount
1 Adjusted gross income. If a net operating loss (NOL) carryback is included, check here ▶ <input type="checkbox"/>	1	120,695.	0.	120,695.
2 Itemized deductions or standard deduction	2	24,800.	0.	24,800.
3 Subtract line 2 from line 1	3	95,895.	0.	95,895.
4a Exemptions (amended 2017 or earlier returns only). If changing , complete Part I on page 2 and enter the amount from line 29	4a			
b Qualified business income deduction (amended 2018 or later returns only)	4b			
5 Taxable income. Subtract line 4a or 4b from line 3. If the result is zero or less, enter -0-	5	95,895.		95,895.

Tax Liability

6 Tax. Enter method(s) used to figure tax (see instructions): <u>Table</u>	6			
7 Credits. If a general business credit carryback is included, check here ▶ <input type="checkbox"/>	7			
8 Subtract line 7 from line 6. If the result is zero or less, enter -0-	8			
9 Health care: individual responsibility (amended 2018 or earlier returns only). See instructions	9			
10 Other taxes	10			
11 Total tax. Add lines 8, 9, and 10	11	10,173.	0.	10,173.

Payments

12 Federal income tax withheld and excess social security and tier 1 RRTA tax withheld. (If changing , see instructions.)	12	9,578.	0.	9,578.
13 Estimated tax payments, including amount applied from prior year's return	13	0.	0.	0.
14 Earned income credit (EIC)	14	0.	0.	0.
15 Refundable credits from: <input type="checkbox"/> Schedule 8812 Form(s) <input type="checkbox"/> 2439 <input type="checkbox"/> 4136 <input type="checkbox"/> 8863 <input type="checkbox"/> 8885 <input type="checkbox"/> 8962 or <input type="checkbox"/> other (specify):	15	4,100.	-1,800.	2,300.
16 Total amount paid with request for extension of time to file, tax paid with original return, and additional tax paid after return was filed	16		0.	
17 Total payments. Add lines 12 through 15, column C, and line 16	17		0.	11,878.


Refund or Amount You Owe

18 Overpayment, if any, as shown on original return or as previously adjusted by the IRS	18		0.	
19 Subtract line 18 from line 17. (If less than zero, see instructions.)	19			11,878.
20 Amount you owe. If line 11, column C, is more than line 19, enter the difference	20			
21 If line 11, column C, is less than line 19, enter the difference. This is the amount overpaid on this return	21			1,705.
22 Amount of line 21 you want refunded to you	22			1,705.
23 Amount of line 21 you want applied to your (enter year): estimated tax 23				

Complete and sign this form on page 2.

Part I Exemptions and Dependents

Complete this part **only** if any information relating to exemptions (to dependents if amending your 2018 or later 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 or later return).

 For amended 2018 or later returns only, leave lines 24, 28, and 29 blank. Fill in all other applicable lines. Note: See the Forms 1040 and 1040-SR, or Form 1040A, instructions for the tax year being amended. See also the Form 1040-X 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 or later return, leave line blank	24		
25	Your dependent children who lived with you	25		
26	Your dependent children who didn't live with you due to divorce or separation	26		
27	Other dependents	27		
28	Total number of exemptions. Add lines 24 through 27. If amending your 2018 or later 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 or later 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"/>			

(a) First name		Last name	(b) Social security number	(c) Relationship to you	(d) <input checked="" type="checkbox"/> if qualifies for (see instructions):	
				Child tax credit	Credit for other dependents (amended 2018 or later returns only)	
					<input type="checkbox"/>	<input type="checkbox"/>
					<input type="checkbox"/>	<input 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 1040-X.

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 08/25/2021 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 (678)965-9522 30-1017196
 PTIN Phone number EIN

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 SIVA KUMAR	Last name GEMBALI	Your social security number 276-33-1905
If joint return, spouse's first name and middle initial PRASANNA	Last name LADE	Spouse's social security number 955-92-1481
Home address (number and street). If you have a P.O. box, see instructions. 507 E NORTH ST		Apt. no. 103
City, town, or post office. If you have a foreign address, also complete spaces below. CHARLES TOWN		State WV
		ZIP code 25414
Foreign country name	Foreign province/state/county	Foreign postal code

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

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

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

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

Dependents (see instructions): If more than four dependents, see instructions and check here ▶ <input type="checkbox"/>	(1) First name	Last name	(2) Social security number	(3) Relationship to you	(4) <input checked="" type="checkbox"/> if qualifies for (see instructions):	
					Child tax credit	Credit for other dependents
	VRISHANK	GEMBALI	967-99-4602	Son	<input type="checkbox"/>	<input checked="" type="checkbox"/>
	RUTHVIK	GEMBALI	631-85-5593	Son	<input checked="" type="checkbox"/>	<input type="checkbox"/>
					<input type="checkbox"/>	<input type="checkbox"/>
					<input type="checkbox"/>	<input type="checkbox"/>

Attach Sch. B if required. Standard Deduction for— • Single or Married filing separately, \$12,400 • Married filing jointly or Qualifying widow(er), \$24,800 • Head of household, \$18,650 • If you checked any box under <i>Standard Deduction</i> , see instructions.	1	Wages, salaries, tips, etc. Attach Form(s) W-2	1	125,488.
	2a	Tax-exempt interest	2a	
	3a	Qualified dividends	3a	
	4a	IRA distributions	4a	
	5a	Pensions and annuities	5a	
	6a	Social security benefits	6a	
	7	Capital gain or (loss). Attach Schedule D if required. If not required, check here ▶ <input type="checkbox"/>	7	
	8	Other income from Schedule 1, line 9	8	-5,900.
	9	Add lines 1, 2b, 3b, 4b, 5b, 6b, 7, and 8. This is your total income ▶	9	120,695.
	10 Adjustments to income:			
	a	From Schedule 1, line 22	10a	
	b	Charitable contributions if you take the standard deduction. See instructions	10b	
	c	Add lines 10a and 10b. These are your total adjustments to income ▶	10c	
	11	Subtract line 10c from line 9. This is your adjusted gross income ▶	11	120,695.
	12	Standard deduction or itemized deductions (from Schedule A)	12	24,800.
13	Qualified business income deduction. Attach Form 8995 or Form 8995-A	13		
14	Add lines 12 and 13	14	24,800.	
15	Taxable income. Subtract line 14 from line 11. If zero or less, enter -0-	15	95,895.	

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	12,673.
17	Amount from Schedule 2, line 3	17	
18	Add lines 16 and 17	18	12,673.
19	Child tax credit or credit for other dependents	19	2,500.
20	Amount from Schedule 3, line 7	20	
21	Add lines 19 and 20	21	2,500.
22	Subtract line 21 from line 18. If zero or less, enter -0-	22	10,173.
23	Other taxes, including self-employment tax, from Schedule 2, line 10	23	0.
24	Add lines 22 and 23. This is your total tax	24	10,173.
25	Federal income tax withheld from:		
a	Form(s) W-2	25a	9,467.
b	Form(s) 1099	25b	111.
c	Other forms (see instructions)	25c	
d	Add lines 25a through 25c	25d	9,578.
26	2020 estimated tax payments and amount applied from 2019 return	26	
27	Earned income credit (EIC)	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	2,300.
31	Amount from Schedule 3, line 13	31	
32	Add lines 27 through 31. These are your total other payments and refundable credits	32	2,300.
33	Add lines 25d, 26, and 32. These are your total payments	33	11,878.

Refund

34	If line 33 is more than line 24, subtract line 24 from line 33. This is the amount you overpaid	34	1,705.
35a	Amount of line 34 you want refunded to you . If Form 8888 is attached, check here <input type="checkbox"/>	35a	1,705.
b	Routing number 3 2 2 2 7 1 6 2 7	c	Type: <input checked="" type="checkbox"/> Checking <input type="checkbox"/> Savings
d	Account number 7 7 5 0 2 5 6 9 0		
36	Amount of line 34 you want applied to your 2021 estimated tax	36	

Amount You Owe

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

Third Party Designee

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

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

Sign Here

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

Your signature	Date	Your occupation 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 your spouse an Identity Protection PIN, enter it here (see inst.)

Phone no. (562) 348-7465 Email address SIVA.GEMBALI@GMAIL.COM

Paid Preparer Use Only

Preparer's name SYAM PRIYA RAM SAGAR GUPTA TALLAM	Preparer's signature SYAM PRIYA RAM SAGAR GUPTA TALLAM	Date 08/25/2021	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 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
SIVA KUMAR GEMBALI & PRASANNA LADE

Your social security number
276-33-1905

Part I Additional Income

1	Taxable refunds, credits, or offsets of state and local income taxes	1	
2a	Alimony received	2a	
b	Date of original divorce or separation agreement (see instructions) ▶ _____		
3	Business income or (loss). Attach Schedule C	3	
4	Other gains or (losses). Attach Form 4797	4	
5	Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E	5	-5,900.
6	Farm income or (loss). Attach Schedule F	6	
7	Unemployment compensation	7	
8	Other income. List type and amount ▶ _____	8	
9	Combine lines 1 through 8. Enter here and on Form 1040, 1040-SR, or 1040-NR, line 8	9	-5,900.

Part II Adjustments to Income

10	Educator expenses	10	
11	Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106	11	
12	Health savings account deduction. Attach Form 8889	12	
13	Moving expenses for members of the Armed Forces. Attach Form 3903	13	
14	Deductible part of self-employment tax. Attach Schedule SE	14	
15	Self-employed SEP, SIMPLE, and qualified plans	15	
16	Self-employed health insurance deduction	16	
17	Penalty on early withdrawal of savings	17	
18a	Alimony paid	18a	
b	Recipient's SSN ▶ _____		
c	Date of original divorce or separation agreement (see instructions) ▶ _____		
19	IRA deduction	19	
20	Student loan interest deduction	20	
21	Tuition and fees deduction. Attach Form 8917	21	
22	Add lines 10 through 21. These are your adjustments to income . Enter here and on Form 1040, 1040-SR, or 1040-NR, line 10a	22	

SCHEDULE E
(Form 1040)

Supplemental Income and Loss

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 for instructions and the latest information.

Name(s) shown on return

Your social security number

SIVA KUMAR GEMBALI & PRASANNA LADE

276-33-1905

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

- A** Did you make any payments in 2020 that would require you to file Form(s) 1099? See instructions Yes No
B If "Yes," did you or will you file required Form(s) 1099? Yes No

1a	Physical address of each property (street, city, state, ZIP code)				
A	GANDHI NAGAR HYDERABAD TELANGANA IN 500045				
B					
C					
1b	Type of Property (from list below)	2 For each rental real estate property listed above, report the number of fair rental and personal use days. Check the QJV box only if you meet the requirements to file as a qualified joint venture. See instructions.	Fair Rental Days	Personal Use Days	QJV
A	2		365	0	<input type="checkbox"/>
B					<input type="checkbox"/>
C					<input type="checkbox"/>

Type of Property:

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

Income:		Properties:		A	B	C
3	Rents received	3		650.		
4	Royalties received	4				
Expenses:						
5	Advertising	5		200.		
6	Auto and travel (see instructions)	6		350.		
7	Cleaning and maintenance	7				
8	Commissions.	8				
9	Insurance	9				
10	Legal and other professional fees	10				
11	Management fees	11				
12	Mortgage interest paid to banks, etc. (see instructions)	12				
13	Other interest.	13		5,500.		
14	Repairs.	14		500.		
15	Supplies	15				
16	Taxes	16				
17	Utilities.	17				
18	Depreciation expense or depletion	18				
19	Other (list) ▶	19				
20	Total expenses. Add lines 5 through 19	20		6,550.		
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		-5,900.		
22	Deductible rental real estate loss after limitation, if any, on Form 8582 (see instructions)	22		(-5,900.)	()	()
23a	Total of all amounts reported on line 3 for all rental properties	23a		650.		
b	Total of all amounts reported on line 4 for all royalty properties	23b				
c	Total of all amounts reported on line 12 for all properties	23c				
d	Total of all amounts reported on line 18 for all properties	23d				
e	Total of all amounts reported on line 20 for all properties	23e		6,550.		
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		(5,900.)		
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				-5,900.

For Paperwork Reduction Act Notice, see the separate instructions.

NPA

-5,900.

Schedule E (Form 1040) 2020

Paid Preparer's Due Diligence Checklist

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

2020

Department of the Treasury
Internal Revenue Service

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

Attachment
Sequence No. **70**

Taxpayer name(s) shown on return SIVA KUMAR GEMBALI & PRASANNA LADE	Taxpayer identification number 276-33-1905
Enter preparer's name and PTIN SYAM PRIYA RAM SAGAR GUPTA TALLAM	P02082703

Part I Due Diligence Requirements

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

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

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

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

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

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

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

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

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

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

Part VI Eligibility Certification

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

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

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

SOCIAL SECURITY NUMBER	276331905	Deceased <input type="checkbox"/>	Date of Death:	*SPOUSE'S SOCIAL SECURITY NUMBER	955921481	Deceased <input type="checkbox"/>	Date of Death:	
LAST NAME	GEMBALI			SUFFIX	YOUR FIRST NAME		SIVA KUMAR	MI
SPOUSE'S LAST NAME	LADE			SUFFIX	SPOUSE'S FIRST NAME		PRASANNA	MI
FIRST LINE OF ADDRESS	507 E NORTH ST APT 103			SECOND LINE OF ADDRESS				
CITY	CHARLES TOWN			STATE	WV	ZIP CODE	25414	
TELEPHONE NUMBER	5623487465	EMAIL	SIVA.GEMBALI@GMAIL			EXTENDED DUE DATE		MM/DD/YYYY

Amended return
 Check before 4/15/21 if you wish to stop the original debit (amended return only)
 Nonresident Special
 Nonresident/Part-Year Resident
 Form WV-8379 filed as an injured spouse

FILING STATUS
(Check One)

1 Single

2 Head of Household

3 Married, Filing Joint

4 Married, Filing Separate
*Enter spouse's SS# and name in the boxes above

5 Widow(er) with dependent child

Exemptions (If someone can claim you as a dependent, leave box (a) blank.) Enter "1" in boxes a and b if they apply

Yourselves (a)	1
Spouse (b)	1

c. List your dependents. If more than five dependents, continue on Schedule DP on page 40.

First name	Last name	Social Security Number	Date of Birth (MM DD YYYY)
VRISHANK	GEMBALI	967994602	11062017
RUTHVIK	GEMBALI	631855593	03122020

d. Additional exemption if surviving spouse (see page 17) Enter total number of dependents (c) 2

Enter decedents SSN: _____ Year Spouse Died: _____ (d)

e. **Total Exemptions** (add boxes a, b, c, and d). Enter here and on line 6 below. If box e is zero, enter \$500 on line 6 below. (e) 4

1. Federal Adjusted Gross Income or income to claim senior citizen tax credit from Schedule SCTC-1
2. Additions to income (line 56 of Schedule M).....
3. Subtractions from income (line 48 of Schedule M).....
4. West Virginia Adjusted Gross Income (line 1 plus line 2 minus line 3).....
5. Low-Income Earned Income Exclusion (see worksheet on page 23).....
6. Total Exemptions as shown above on Exemption Box (e) 4 x \$2,000
7. West Virginia Taxable Income (line 4 minus lines 5 & 6) IF LESS THAN ZERO, ENTER ZERO
8. Income Tax Due (Check One)

1	120695	.00
2		.00
3		.00
4	120695	.00
5		.00
6	8000	.00
7	112695	.00
8	6200	.00

Tax Table
 Rate Schedule
 Nonresident/Part-year resident calculation schedule

TAX DEPT USE ONLY

PAY PLAN	COR	SCTC	NRSR	HEPTC
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

MUST INCLUDE WITHHOLDING FORMS WITH THIS RETURN (W-2s, 1099s, Etc.)



T 0 4 0 2 0 2 0 0 1

PRIMARY LAST NAME SHOWN ON FORM IT-140 GEMBALI	SOCIAL SECURITY NUMBER 276331905	8.Total Taxes Due (line 8 from previous page)	8	6200	.00
9. Credits from Tax Credit Recap Schedule (see schedule on page 5) (now includes the Family Tax Credit)			9		.00
10. Line 8 minus 9. If line 9 is greater than line 8, enter 0			10	6200	.00
11. Overpayment previously refunded or credited (amended return only)			11		.00
12. Penalty Due from Form IT-210 <input type="checkbox"/> CHECK IF REQUESTING WAIVER/ANNUALIZED WORKSHEET ATTACHED If you owe penalty, enter here			12		.00
13. West Virginia Use Tax Due on out-of-state purchases (See Schedule UT on page 9). <input checked="" type="checkbox"/> CHECK IF NO USE TAX DUE			13		.00
14. Add lines 10 through 13. This is your total amount due.....			14	6200	.00
15. West Virginia Income Tax Withheld (See instructions) <input type="checkbox"/> Check if withholding from NRSR (Nonresident Sale of Real Estate)			15	6443	.00
16. Estimated Tax Payments and Payments with Schedule 4868			16	0	.00
17. Non-Family Adoption Tax Credit if applicable (include Schedule WV NFA-1)			17		.00
18. Senior Citizen Tax Credit for property tax paid (include Schedule SCTC-1)			18		.00
19. Homestead Excess Property Tax Credit for property tax paid (include Schedule HEPTC-1)			19		.00
20. Amount paid with original return (amended return only)			20		.00
21. Payments and Refundable Credits (add lines 15 through 20)			21	6443	.00
22. Balance Due (line 14 minus line 21). If Line 21 is greater than line 14, complete line 23 PAY THIS AMOUNT			22		.00
23. Line 21 minus line 14. This is your overpayment			23	243	.00
24. Donations of part or all of line 23. Indicate below and enter the sum of columns 24A, 24B, and 24C on Line 24			24		.00
24A. WEST VIRGINIA CHILDREN'S TRUST FUND	24B. WEST VIRGINIA DEPARTMENT OF VETERANS ASSISTANCE	24C. DONEL C. KINNARD MEMORIAL STATE VETERANS CEMETERY			
25. Amount of Overpayment to be credited to your 2021 estimated tax.....			25		.00
26. Refund due to you (line 23 minus line 24 and line 25)..... REFUND			26	243	.00

Direct Deposit of Refund

CHECKING SAVINGS

322271627
ROUTING NUMBER

775025690
ACCOUNT NUMBER

PLEASE REVIEW YOUR ACCOUNT INFORMATION FOR ACCURACY. INCORRECT ACCOUNT INFORMATION MAY RESULT IN A \$15.00 RETURNED PAYMENT CHARGE.

I authorize the State Tax Department to discuss my return with my preparer YES NO

Under penalty of perjury, I declare that I have examined this return, accompanying schedules, and statements, and to the best of my knowledge and belief, it is true, correct and complete.

Your Signature _____ Date _____ Spouse's Signature _____ Date _____ Telephone Number _____

Preparer: Check HERE if client is requesting that form NOT be e-filed

301017196 SYAM PRIYA RAM SAGAR GUPTA TAL 08252021 6789659522

Preparer's EIN Signature of preparer other than above Date Telephone Number

SYAM PRIYA RAM SAGAR GUPTA TALLAM GLOBAL TAXES LLC

Preparer's Printed Name Preparer's Firm

FOR REFUND, MAIL TO THIS ADDRESS: WV STATE TAX DEPARTMENT
P.O. BOX 1071
CHARLESTON, WV 25324-1071

FOR BALANCE DUE, MAIL TO THIS ADDRESS: WV STATE TAX DEPARTMENT
P.O. BOX 3694
CHARLESTON, WV 25336-3694

Payment Options: Returns filed with a balance of tax due may pay through any of the following methods:

- Check or Money Order payable to the WV State Tax Department - Enclose check or money order with your return.
- Electronic Payment - May be made by visiting mytaxes.wvtax.gov and clicking on "Pay Personal Income Tax".
- Credit Card Payment - May be made by visiting the Treasurer's website at: epay.wvsto.com/tax



T O 4 0 2 0 2 0 0 2