

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 HARESH | Last name MURUGAIYAN SIVAKUMAR | Your social security number 011-65-6553 |
| 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. 8840 COSTA VERDE BLVD | | Apt. no. 3346 | 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. <input type="checkbox"/> You <input type="checkbox"/> Spouse |
| City, town, or post office. If you have a foreign address, also complete spaces below. SAN DIEGO | State CA | ZIP code 92122 | |
| Foreign country name | Foreign province/state/county | Foreign postal code | |

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

| | (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 |
|--|----------------|-----------|----------------------------|-------------------------|--|--------------------------|-----------------------------|
| If more than four dependents, see instructions and check here ▶ <input type="checkbox"/> | | | | | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| | | | | | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| | | | | | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| | | | | | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |

| | | | | | |
|----------------------------|-----------|---|------------|------------|---------|
| | 1 | Wages, salaries, tips, etc. Attach Form(s) W-2 | | 1 | 92,523. |
| Attach Sch. B if required. | 2a | Tax-exempt interest | 2a | 2b | 364. |
| | 3a | Qualified dividends | 3a | 3b | 5. |
| | 4a | IRA distributions | 4a | 4b | |
| | 5a | Pensions and annuities | 5a | 5b | |
| | 6a | Social security benefits | 6a | 6b | |
| | 7 | Capital gain or (loss). Attach Schedule D if required. If not required, check here ▶ <input type="checkbox"/> | | 7 | 19. |
| | 8 | Other income from Schedule 1, line 9 | | 8 | -7,050. |
| | 9 | Add lines 1, 2b, 3b, 4b, 5b, 6b, 7, and 8. This is your total income ▶ | | 9 | 85,861. |
| | 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 | 85,861. |
| | 12 | Standard deduction or itemized deductions (from Schedule A) | | 12 | 12,400. |
| | 13 | Qualified business income deduction. Attach Form 8995 or Form 8995-A | | 13 | 0. |
| | 14 | Add lines 12 and 13 | | 14 | 12,400. |
| | 15 | Taxable income. Subtract line 14 from line 11. If zero or less, enter -0- | | 15 | 73,461. |

| | | | |
|----|---|-----|---------|
| 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 | 11,955. |
| 17 | Amount from Schedule 2, line 3 | 17 | |
| 18 | Add lines 16 and 17 | 18 | 11,955. |
| 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 | 11,955. |
| 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 | 11,955. |
| 25 | Federal income tax withheld from: | | |
| a | Form(s) W-2 | 25a | 14,048. |
| b | Form(s) 1099 | 25b | |
| c | Other forms (see instructions) | 25c | |
| d | Add lines 25a through 25c | 25d | 14,048. |
| 26 | 2020 estimated tax payments and amount applied from 2019 return | 26 | |
| 27 | Earned income credit (EIC) NO | 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 | |
| 31 | Amount from Schedule 3, line 13 | 31 | |
| 32 | Add lines 27 through 31. These are your total other payments and refundable credits | 32 | |
| 33 | Add lines 25d, 26, and 32. These are your total payments | 33 | 14,048. |

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

Refund

| | | | |
|-----|---|-----|--------|
| 34 | If line 33 is more than line 24, subtract line 24 from line 33. This is the amount you overpaid | 34 | 2,093. |
| 35a | Amount of line 34 you want refunded to you . If Form 8888 is attached, check here <input type="checkbox"/> | 35a | 2,093. |
| 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 5 0 8 9 2 6 7 1 1 | | |
| 36 | Amount of line 34 you want applied to your 2021 estimated tax | 36 | |

Amount You Owe

For details on how to pay, see instructions.

| | | | |
|--|--|----|--|
| 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 DEVELOPER | 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 | If the IRS sent your spouse an Identity Protection PIN, enter it here (see inst.) |
| Phone no. | Email address | | |

Paid Preparer Use Only

| | | | | |
|--|---|--------------------|-------------------|---|
| Preparer's name SYAM PRIYA RAM SAGAR GUPTA TALLAM | Preparer's signature SYAM PRIYA RAM SAGAR GUPTA TALLAM | Date 03/19/2021 | 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 |

**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
HARESH MURUGAIYAN SIVAKUMAR

Your social security number
011-65-6553

Part I Additional Income

| | | | |
|-----------|---|-----------|---------|
| 1 | Taxable refunds, credits, or offsets of state and local income taxes | 1 | 0. |
| 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 | -7,050. |
| 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 | -7,050. |

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 D
(Form 1040)

Capital Gains and Losses

OMB No. 1545-0074

2020

Attachment
Sequence No. **12**

Department of the Treasury
Internal Revenue Service (99)

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

Name(s) shown on return
HARESH MURUGAIYAN SIVAKUMAR

Your social security number
011-65-6553

Did you dispose of any investment(s) in a qualified opportunity fund during the tax year? **Yes** **No**
If "Yes," attach Form 8949 and see its instructions for additional requirements for reporting your gain or loss.

Part I Short-Term Capital Gains and Losses—Generally Assets Held One Year or Less (see instructions)

| See instructions for how to figure the amounts to enter on the lines below. This form may be easier to complete if you round off cents to whole dollars. | (d) Proceeds (sales price) | (e) Cost (or other basis) | (g) Adjustments to gain or loss from Form(s) 8949, Part I, line 2, column (g) | (h) Gain or (loss) Subtract column (e) from column (d) and combine the result with column (g) |
|--|----------------------------------|---------------------------------|---|---|
| 1a Totals for all short-term transactions reported on Form 1099-B for which basis was reported to the IRS and for which you have no adjustments (see instructions). However, if you choose to report all these transactions on Form 8949, leave this line blank and go to line 1b . | | | | |
| 1b Totals for all transactions reported on Form(s) 8949 with Box A checked | 181. | 154. | | 27. |
| 2 Totals for all transactions reported on Form(s) 8949 with Box B checked | | | | |
| 3 Totals for all transactions reported on Form(s) 8949 with Box C checked | | | | |
| 4 Short-term gain from Form 6252 and short-term gain or (loss) from Forms 4684, 6781, and 8824 | | | | 4 |
| 5 Net short-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1 | | | | 5 |
| 6 Short-term capital loss carryover. Enter the amount, if any, from line 8 of your Capital Loss Carryover Worksheet in the instructions | | | | 6 () |
| 7 Net short-term capital gain or (loss). Combine lines 1a through 6 in column (h). If you have any long-term capital gains or losses, go to Part II below. Otherwise, go to Part III on the back | | | | 7 27. |

Part II Long-Term Capital Gains and Losses—Generally Assets Held More Than One Year (see instructions)

| See instructions for how to figure the amounts to enter on the lines below. This form may be easier to complete if you round off cents to whole dollars. | (d) Proceeds (sales price) | (e) Cost (or other basis) | (g) Adjustments to gain or loss from Form(s) 8949, Part II, line 2, column (g) | (h) Gain or (loss) Subtract column (e) from column (d) and combine the result with column (g) |
|---|----------------------------------|---------------------------------|--|---|
| 8a Totals for all long-term transactions reported on Form 1099-B for which basis was reported to the IRS and for which you have no adjustments (see instructions). However, if you choose to report all these transactions on Form 8949, leave this line blank and go to line 8b . | | | | |
| 8b Totals for all transactions reported on Form(s) 8949 with Box D checked | 3. | 11. | | -8. |
| 9 Totals for all transactions reported on Form(s) 8949 with Box E checked | | | | |
| 10 Totals for all transactions reported on Form(s) 8949 with Box F checked | | | | |
| 11 Gain from Form 4797, Part I; long-term gain from Forms 2439 and 6252; and long-term gain or (loss) from Forms 4684, 6781, and 8824 | | | | 11 |
| 12 Net long-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1 | | | | 12 |
| 13 Capital gain distributions. See the instructions | | | | 13 |
| 14 Long-term capital loss carryover. Enter the amount, if any, from line 13 of your Capital Loss Carryover Worksheet in the instructions | | | | 14 () |
| 15 Net long-term capital gain or (loss). Combine lines 8a through 14 in column (h). Then, go to Part III on the back | | | | 15 -8. |

Part III Summary

| | | |
|---|---------------|-----|
| <p>16 Combine lines 7 and 15 and enter the result</p> <ul style="list-style-type: none"> • If line 16 is a gain, enter the amount from line 16 on Form 1040, 1040-SR, or 1040-NR, line 7. Then, go to line 17 below. • If line 16 is a loss, skip lines 17 through 20 below. Then, go to line 21. Also be sure to complete line 22. • If line 16 is zero, skip lines 17 through 21 below and enter -0- on Form 1040, 1040-SR, or 1040-NR, line 7. Then, go to line 22. | 16 | 19. |
| <p>17 Are lines 15 and 16 both gains?</p> <p><input type="checkbox"/> Yes. Go to line 18.</p> <p><input checked="" type="checkbox"/> No. Skip lines 18 through 21, and go to line 22.</p> | | |
| <p>18 If you are required to complete the 28% Rate Gain Worksheet (see instructions), enter the amount, if any, from line 7 of that worksheet ▶</p> | 18 | |
| <p>19 If you are required to complete the Unrecaptured Section 1250 Gain Worksheet (see instructions), enter the amount, if any, from line 18 of that worksheet ▶</p> | 19 | |
| <p>20 Are lines 18 and 19 both zero or blank and are you not filing Form 4952?</p> <p><input type="checkbox"/> Yes. Complete the Qualified Dividends and Capital Gain Tax Worksheet in the instructions for Forms 1040 and 1040-SR, line 16. Don't complete lines 21 and 22 below.</p> <p><input type="checkbox"/> No. Complete the Schedule D Tax Worksheet in the instructions. Don't complete lines 21 and 22 below.</p> | | |
| <p>21 If line 16 is a loss, enter here and on Form 1040, 1040-SR, or 1040-NR, line 7, the smaller of:</p> <ul style="list-style-type: none"> • The loss on line 16; or • (\$3,000), or if married filing separately, (\$1,500) } <p>Note: When figuring which amount is smaller, treat both amounts as positive numbers.</p> | 21 () | |
| <p>22 Do you have qualified dividends on Form 1040, 1040-SR, or 1040-NR, line 3a?</p> <p><input checked="" type="checkbox"/> Yes. Complete the Qualified Dividends and Capital Gain Tax Worksheet in the instructions for Forms 1040 and 1040-SR, line 16.</p> <p><input type="checkbox"/> No. Complete the rest of Form 1040, 1040-SR, or 1040-NR.</p> | | |

Name(s) shown on return. Name and SSN or taxpayer identification no. not required if shown on other side
HARESH MURUGAIYAN SIVAKUMAR

Social security number or taxpayer identification number
011-65-6553

Before you check Box D, E, or F below, see whether you received any Form(s) 1099-B or substitute statement(s) from your broker. A substitute statement will have the same information as Form 1099-B. Either will show whether your basis (usually your cost) was reported to the IRS by your broker and may even tell you which box to check.

Part II Long-Term. Transactions involving capital assets you held more than 1 year are generally long-term (see instructions). For short-term transactions, see page 1.

Note: You may aggregate all long-term transactions reported on Form(s) 1099-B showing basis was reported to the IRS and for which no adjustments or codes are required. Enter the totals directly on Schedule D, line 8a; you aren't required to report these transactions on Form 8949 (see instructions).

You must check Box D, E, or F below. Check only one box. If more than one box applies for your long-term transactions, complete a separate Form 8949, page 2, for each applicable box. If you have more long-term transactions than will fit on this page for one or more of the boxes, complete as many forms with the same box checked as you need.

- (D)** Long-term transactions reported on Form(s) 1099-B showing basis was reported to the IRS (see **Note** above)
- (E)** Long-term transactions reported on Form(s) 1099-B showing basis **wasn't** reported to the IRS
- (F)** Long-term transactions not reported to you on Form 1099-B

| 1 | (a) Description of property (Example: 100 sh. XYZ Co.) | (b) Date acquired (Mo., day, yr.) | (c) Date sold or disposed of (Mo., day, yr.) | (d) Proceeds (sales price) (see instructions) | (e) Cost or other basis. See the Note below and see <i>Column (e)</i> in the separate instructions | Adjustment, if any, to gain or loss. If you enter an amount in column (g), enter a code in column (f). See the separate instructions. | | (h) Gain or (loss). Subtract column (e) from column (d) and combine the result with column (g) |
|---|--|---|--|--|--|---|--------------------------------|--|
| | | | | | | (f) Code(s) from instructions | (g) Amount of adjustment | |
| | Robinhood Securities LLC | 06/06/19 | 12/12/20 | 3. | 11. | | | -8. |
| | | | | | | | | |
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| 2 Totals. Add the amounts in columns (d), (e), (g), and (h) (subtract negative amounts). Enter each total here and include on your Schedule D, line 8b (if Box D above is checked), line 9 (if Box E above is checked), or line 10 (if Box F above is checked) ▶ | | | | 3. | 11. | | | -8. |

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

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

HARESH MURUGAIYAN SIVAKUMAR

011-65-6553

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 | OK, 303 BLOCK 2, IMPERIAL TOWERS, SIRUSERI CHENNAI, TAMILNADU IN 600130 | | | | |
| 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 | 3 | | 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 | | | | |
| 6 | Auto and travel (see instructions) | 6 | | | | |
| 7 | Cleaning and maintenance | 7 | | 1,200. | | |
| 8 | Commissions. | 8 | | | | |
| 9 | Insurance | 9 | | | | |
| 10 | Legal and other professional fees | 10 | | | | |
| 11 | Management fees | 11 | | 1,300. | | |
| 12 | Mortgage interest paid to banks, etc. (see instructions) | 12 | | | | |
| 13 | Other interest. | 13 | | 500. | | |
| 14 | Repairs. | 14 | | 1,650. | | |
| 15 | Supplies | 15 | | 1,550. | | |
| 16 | Taxes | 16 | | | | |
| 17 | Utilities | 17 | | 1,500. | | |
| 18 | Depreciation expense or depletion | 18 | | | | |
| 19 | Other (list) ▶ | 19 | | | | |
| 20 | Total expenses. Add lines 5 through 19 | 20 | | 7,700. | | |
| 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 | | -7,050. | | |
| 22 | Deductible rental real estate loss after limitation, if any, on Form 8582 (see instructions) | 22 | | (-7,050.) | () | () |
| 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 | | 7,700. | | |
| 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 | | (7,050.) | | |
| 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 | | -7,050. | | |

For Paperwork Reduction Act Notice, see the separate instructions.

Schedule E (Form 1040) 2020

Health Savings Accounts (HSAs)

Department of the Treasury
Internal Revenue Service

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

2020
Attachment
Sequence No. **52**

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

Social security number of HSA beneficiary. If both spouses have HSAs, see instructions ▶ **011-65-6553**

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 2020. See instructions ▶ | <input checked="" type="checkbox"/> Self-only | <input type="checkbox"/> Family |
| 2 | HSA contributions you made for 2020 (or those made on your behalf), including those made from January 1, 2021, through April 15, 2021, that were for 2020. 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 2020 and, on the first day of every month during 2020, you were, or were considered, an eligible individual with the same coverage, enter \$3,550 (\$7,100 for family coverage). All others , see the instructions for the amount to enter | 3 | 3,550. |
| 4 | Enter the amount you and your employer contributed to your Archer MSAs for 2020 from Form 8853, lines 1 and 2. If you or your spouse had family coverage under an HDHP at any time during 2020, also include any amount contributed to your spouse's Archer MSAs | 4 | 0. |
| 5 | Subtract line 4 from line 3. If zero or less, enter -0- | 5 | 3,550. |
| 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 2020, see the instructions for the amount to enter | 6 | 3,550. |
| 7 | If you were age 55 or older at the end of 2020, married, and you or your spouse had family coverage under an HDHP at any time during 2020, enter your additional contribution amount. See instructions | 7 | 0. |
| 8 | Add lines 6 and 7 | 8 | 3,550. |
| 9 | Employer contributions made to your HSAs for 2020 | 9 | 1,636. |
| 10 | Qualified HSA funding distributions | 10 | |
| 11 | Add lines 9 and 10 | 11 | 1,636. |
| 12 | Subtract line 11 from line 8. If zero or less, enter -0- | 12 | 1,914. |
| 13 | HSA deduction. Enter the smaller of line 2 or line 12 here and on Schedule 1 (Form 1040), Part II, line 12 Caution: If line 2 is more than line 13, you may have to pay an additional tax. See instructions. | 13 | 0. |

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

| | | | |
|------------|---|------------|-----|
| 14a | Total distributions you received in 2020 from all HSAs (see instructions) | 14a | 30. |
| 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 | 30. |
| 15 | Qualified medical expenses paid using HSA distributions (see instructions) | 15 | 30. |
| 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), Part I, line 8, and enter "HSA" and the amount on the dotted line | 16 | 0. |
| 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 2 (Form 1040), Part II, line 8; check box c and 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), Part I, line 8, and enter "HSA" and the amount on the dotted line | 20 | |
| 21 | Additional tax. Multiply line 20 by 10% (0.10). Include this amount in the total on Schedule 2 (Form 1040), Part II, line 8; check box c and enter "HDHP" and the amount on the line next to the box | 21 | |

Qualified Business Income Deduction Simplified Computation

2020

Department of the Treasury
Internal Revenue Service

▶ **Attach to your tax return.**

Attachment
Sequence No. **55**

▶ **Go to www.irs.gov/Form8995 for instructions and the latest information.**

Name(s) shown on return

HARESH MURUGAIYAN SIVAKUMAR

Your taxpayer identification number

011-65-6553

Note. You can claim the qualified business income deduction **only** if you have qualified business income from a qualified trade or business, real estate investment trust dividends, publicly traded partnership income, or a domestic production activities deduction passed through from an agricultural or horticultural cooperative. See instructions.
Use this form if your taxable income, before your qualified business income deduction, is at or below \$163,300 (\$326,600 if married filing jointly), and you aren't a patron of an agricultural or horticultural cooperative.

| 1 | (a) Trade, business, or aggregation name | (b) Taxpayer identification number | (c) Qualified business income or (loss) |
|-----|---|------------------------------------|---|
| i | | | |
| ii | | | |
| iii | | | |
| iv | | | |
| v | | | |
| 2 | Total qualified business income or (loss). Combine lines 1i through 1v, column (c) | 2 | |
| 3 | Qualified business net (loss) carryforward from the prior year | 3 () | |
| 4 | Total qualified business income. Combine lines 2 and 3. If zero or less, enter -0- | 4 | |
| 5 | Qualified business income component. Multiply line 4 by 20% (0.20) | | 5 |
| 6 | Qualified REIT dividends and publicly traded partnership (PTP) income or (loss) (see instructions) | 6 2. | |
| 7 | Qualified REIT dividends and qualified PTP (loss) carryforward from the prior year | 7 () | |
| 8 | Total qualified REIT dividends and PTP income. Combine lines 6 and 7. If zero or less, enter -0- | 8 2. | |
| 9 | REIT and PTP component. Multiply line 8 by 20% (0.20) | | 9 0. |
| 10 | Qualified business income deduction before the income limitation. Add lines 5 and 9 | | 10 0. |
| 11 | Taxable income before qualified business income deduction | 11 73,461. | |
| 12 | Net capital gain (see instructions) | 12 3. | |
| 13 | Subtract line 12 from line 11. If zero or less, enter -0- | 13 73,458. | |
| 14 | Income limitation. Multiply line 13 by 20% (0.20) | | 14 14,692. |
| 15 | Qualified business income deduction. Enter the lesser of line 10 or line 14. Also enter this amount on the applicable line of your return ▶ | | 15 0. |
| 16 | Total qualified business (loss) carryforward. Combine lines 2 and 3. If greater than zero, enter -0- | | 16 (0.) |
| 17 | Total qualified REIT dividends and PTP (loss) carryforward. Combine lines 6 and 7. If greater than zero, enter -0- | | 17 (0.) |

Keep for your records

Name(s) shown on return
HARESH MURUGAIYAN SIVAKUMAR

Social Security No.
011-65-6553

General Information:

Property description OK, 303 BLOCK 2, IMPERIAL
Property type . . 3 Vacation/Short-term If type is other, enter a description . .
Location (street address) OK, 303 BLOCK 2, IMPERIAL
City TOWERS, SIRUSERI State ZIP code
If a foreign address: Foreign province or state . . CHENNAI, TAMILNADU
Foreign postal code 600130 Foreign country India

Complete For All Properties:

Did you make any payments that would require you to file Form(s) 1099? Yes [] No [X]
If yes, did you or will you file all required Form(s) 1099? Yes [] No []

Complete For All Rental Properties:

Days rented at fair rental value . . . 365 Days of personal use 0

Check All That Apply:

- A Owned by spouse [] B Owned jointly []
C Active participation [X] D Material participation []
E Qualified joint venture [] F Some investment is not at risk []
G Other passive exceptions [] H Complete taxable disposition - See Help []
I Treat all MACRS assets for this activity as qualified Indian reservation property? . . Yes [] No [X]
J Treat all assets acquired after August 27, 2005 as qualified GO Zone property? . . Regular [] Extension [] No [X]
K Treat all assets acquired after May 4, 2007 as qualified Kansas Disaster Zone property? . . Yes [] No [X]
L Was this activity located in a Qualified Disaster Area? Yes [] No [X]
M Check this box if filing this Schedule E as an LLC in CA or TX []

Ownership Percentage:

- N Check to allocate income and expenses using ownership percentage []
O Enter ownership percentage %

Owner-Occupied Rentals:

- P Check to allocate personal use items to Schedule A []
Q Percentage of rental use %

Vacation Home or Property with Personal Use Days:

- R Check to allocate interest and taxes using the Tax Court Method []
S Number of days property owned if less than the entire year

Property Location

OK, 303 BLOCK 2, IMPERIAL, TOWERS, SIRUSERI, CHENNAI, TAMILNADU, 600130, India

| Income | | % if Different | Total |
|--|------|----------------|-------|
| 3 Enter rental income (not reported elsewhere) | 650. | | |
| Rental income from Form 1099-MISC | | | |
| Rental income from Form 1099-K | | | |
| Rental Income from Cancellation of Debt Wks | | | |
| Total rents received | 650. | 100.000000 | 650. |
| 4 Enter royalties received (not reported elsewhere) . . | | | |
| Royalty income from Form 1099-MISC | | | |
| Royalty income from Form 1099-K | | | |
| Royalty Income from Cancellation of Debt Wks | | | |
| Royalty Income from Schedule K-1 | | | |
| Total royalties received | | | |

| Expenses | (a) Total | (b) Enter % if not 100.00 | (c) Reported On Schedule E | (d) Vacation Home Loss Limitation | (e) Allocated to Personal use |
|--|--------------|------------------------------------|----------------------------------|--|--|
| 5 Advertising | | | | | |
| 6 a Auto | | | | | |
| b Travel | | | | | |
| 7 Cleaning and maint | 1,200. | | 1,200. | | |
| 8 Commissions | | | | | |
| 9 a Mort insur qualified | | | | | |
| From Form 1098 import | | | | | |
| Total mort insur qual | | | | | |
| b Other Insurance | | | | | |
| 10 Legal & other prof fees | | | | | |
| 11 Management fees | 1,300. | | 1,300. | | |
| 12 a Mortgage int qualified | | | | | |
| From Form 1098 import | | | | | |
| Total mort int qualified | | | | | |
| b Mort int other | | | | | |
| From Form 1098 import | | | | | |
| Total mort int other | | | | | |
| 13 Other interest | 500. | | 500. | | |
| 14 Repairs | 1,650. | | 1,650. | | |
| 15 Supplies | 1,550. | | 1,550. | | |
| 16 a Real estate taxes | | | | | |
| From Form 1098 import | | | | | |
| Total real estate taxes | | | | | |
| b Other taxes | | | | | |
| 17 Utilities | 1,500. | | 1,500. | | |
| 18 a Depreciation | | | | | |
| b Depletion | | | | | |
| c Depreciation carryover | | | | | |
| 19 Other expenses | | | | | |
| a | | | | | |
| b | | | | | |
| c | | | | | |
| d | | | | | |
| e Indirect operating exp | | | | | |
| f Operating exp carryover | | | | | |
| g Vehicle rental | | | | | |
| h Amortization | | | | | |
| 20 Add lines 5 through 19 | 7,700. | | 7,700. | | |
| 21 Income or (loss) | | | -7,050. | | |
| 22 Deductible rental real estate loss | | | -7,050. | | |

TAXABLE YEAR

FORM

2020

California e-file Signature Authorization for Individuals

8879

Table with 2 columns: Name/SSN or ITIN. Row 1: HARESH MURUGAIYAN SIVAKUMAR, 011-65-6553. Row 2: Spouse's/RDP's name, Spouse's/RDP's SSN or ITIN.

Part I Tax Return Information (whole dollars only)

Table with 2 columns: Line number, Description, Amount. Line 1: California Adjusted Gross Income (AGI), 87,497. Line 2: Amount You Owe. Line 3: Refund or No Amount Due, 1,165.

Part II Taxpayer Declaration and Signature Authorization (Be sure you obtain and keep a copy of your return.)

Under penalties of perjury, I declare that I have examined a copy of my individual income tax return and accompanying schedules and statements for the tax year ending December 31, 2020, and to the best of my knowledge and belief, it is true, correct, and complete. I further declare that the information I provided to my electronic return originator (ERO), transmitter, or intermediate service provider (including my name, address, and social security number or individual tax identification number) and the amounts shown in Part I above agree with the information and amounts shown on the corresponding lines of my electronic income tax return. If applicable, I authorize an electronic funds withdrawal of the amount on line 2 and/or the estimated tax payments as shown on my return and on form FTB 8455, California e-file Payment Record for Individuals, or a comparable form. If applicable, I declare that direct deposit refund amount on line 3 agrees with the direct deposit authorization stated on my return. If I have filed a joint return, this is an irrevocable appointment of the other spouse/RDP as an agent to authorize an electronic funds withdrawal or direct deposit. I authorize my ERO, transmitter, or intermediate service provider to transmit my complete return to the Franchise Tax Board (FTB). If the processing of my return or refund is delayed, I authorize the FTB to disclose to my ERO, intermediate service provider, and/or transmitter the reason(s) for the delay or the date when the refund was sent. If I am filing a balance due return, I understand that if the FTB does not receive full and timely payment of my tax liability, I remain liable for the tax liability and all applicable interest and penalties. I acknowledge that I have read and consent to the Electronic Funds Withdrawal Consent included on the copy of my electronic income tax return. I have selected a personal identification number (PIN) as my signature for my electronic income tax return and, if applicable, my Electronic Funds Withdrawal Consent.

Taxpayer's PIN: check one box only

- Checked box: I authorize GLOBAL TAXES LLC to enter my PIN 5 6 5 5 3 as my signature on my 2020 e-filed California individual income tax return.
Unchecked box: I will enter my PIN as my signature on my 2020 e-filed California individual income tax return. Check this box only if you are entering your own PIN and your return is filed using the Practitioner PIN method. The ERO must complete Part III below.

Your signature Date

Spouse's/RDP's PIN: check one box only

- Unchecked box: I authorize to enter my PIN as my signature on my 2020 e-filed California individual income tax return.
Unchecked box: I will enter my PIN as my signature on my 2020 e-filed California individual income tax return. 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/RDP'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 Do not enter all zeros

I certify that the above numeric entry is my PIN, which is my signature for the 2020 California individual income tax return 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 FTB Pub. 1345, 2020 Handbook for Authorized e-file Providers.

ERO's signature Date 03/19/2021

2020 California Resident Income Tax Return

540

APE

ATTACH FEDERAL RETURN

011-65-6553 MURU
HARESH MURUGAIYAN SIVAKUMAR

20

8840 COSTA VERDE BLVD APT 3346
SAN DIEGO CA 92122

01-29-1990

Principal Residence

Enter your county at time of filing (see instructions)

SAN DIEGO

If your address above is the same as your principal/physical residence address at the time of filing, check this box

If not, enter below your principal/physical residence address at the time of filing.

Street address (number and street) (If foreign address, see instructions.)

Apt. no/ste. no.

City

State

ZIP code

If your California filing status is different from your federal filing status, check the box here

Filing Status

1 Single

4 Head of household (with qualifying person). See instructions.

2 Married/RDP filing jointly. See inst.

5 Qualifying widow(er). Enter year spouse/RDP died.

See instructions.

3 Married/RDP filing separately. Enter spouse's/RDP's SSN or ITIN above and full name here.

6 If someone can claim you (or your spouse/RDP) as a dependent, check the box here. See inst

Exemptions

▶ For line 7, line 8, line 9, and line 10: Multiply the number you enter in the box by the pre-printed dollar amount for that line.

Whole dollars only

7 **Personal:** If you checked box 1, 3, or 4 above, enter 1 in the box. If you checked box 2 or 5, enter 2 in the box. If you checked the box on line 6, see instructions. 7 X \$124 = \$ 124

8 **Blind:** If you (or your spouse/RDP) are visually impaired, enter 1; if both are visually impaired, enter 2. 8 X \$124 = \$

9 **Senior:** If you (or your spouse/RDP) are 65 or older, enter 1; if both are 65 or older, enter 2 9 X \$124 = \$

Your name: Your SSN or ITIN:

10 Dependents: Do not include yourself or your spouse/RDP.

| | Dependent 1 | Dependent 2 | Dependent 3 |
|---------------------------------|----------------------|----------------------|----------------------|
| First Name | <input type="text"/> | <input type="text"/> | <input type="text"/> |
| Last Name | <input type="text"/> | <input type="text"/> | <input type="text"/> |
| SSN. See instructions. | <input type="text"/> | <input type="text"/> | <input type="text"/> |
| Dependent's relationship to you | <input type="text"/> | <input type="text"/> | <input type="text"/> |

Total dependent exemptions ● 10 X \$383 = ● \$

11 Exemption amount: Add line 7 through line 10. Transfer this amount to line 32 ● 11 \$

| | |
|--|--|
| 12 State wages from your federal Form(s) W-2, box 16 ● 12 <input type="text" value="94159"/> .00 | |
| 13 Enter federal adjusted gross income from federal Form 1040 or 1040-SR, line 11 ● 13 <input type="text" value="85861"/> .00 | |
| 14 California adjustments – subtractions. Enter the amount from Schedule CA (540), Part I, line 23, column B. ● 14 <input type="text" value="0"/> .00 | |
| 15 Subtract line 14 from line 13. If less than zero, enter the result in parentheses. See instructions 15 <input type="text" value="85861"/> .00 | |
| 16 California adjustments – additions. Enter the amount from Schedule CA (540), Part I, line 23, column C. ● 16 <input type="text" value="1636"/> .00 | |
| 17 California adjusted gross income. Combine line 15 and line 16 ● 17 <input type="text" value="87497"/> .00 | |
| 18 Enter the larger of { Your California itemized deductions from Schedule CA (540), Part II, line 30; OR Your California standard deduction shown below for your filing status: • Single or Married/RDP filing separately. \$4,601 • Married/RDP filing jointly, Head of household, or Qualifying widow(er) . . . \$9,202 If Married/RDP filing separately or the box on line 6 is checked, STOP . See instructions ● 18 <input type="text" value="4601"/> .00 | |
| 19 Subtract line 18 from line 17. This is your taxable income . If less than zero, enter -0- ● 19 <input type="text" value="82896"/> .00 | |

| | |
|--|--|
| 31 Tax. Check the box if from: <input checked="" type="checkbox"/> Tax Table <input type="checkbox"/> Tax Rate Schedule ● <input type="checkbox"/> FTB 3800 ● <input type="checkbox"/> FTB 3803 ● 31 <input type="text" value="4838"/> .00 | |
| 32 Exemption credits. Enter the amount from line 11. If your federal AGI is more than \$203,341, see instructions. ● 32 <input type="text" value="124"/> .00 | |
| 33 Subtract line 32 from line 31. If less than zero, enter -0- ● 33 <input type="text" value="4714"/> .00 | |
| 34 Tax. See instructions. Check the box if from: ● <input type="checkbox"/> Schedule G-1 ● <input type="checkbox"/> FTB 5870A . . ● 34 <input type="text"/> .00 | |
| 35 Add line 33 and line 34. ● 35 <input type="text" value="4714"/> .00 | |

| | |
|--|--|
| 40 Nonrefundable Child and Dependent Care Expenses Credit. See instructions. ● 40 <input type="text"/> .00 | |
| 43 Enter credit name <input type="text"/> code ● <input type="text"/> and amount. . . ● 43 <input type="text"/> .00 | |
| 44 Enter credit name <input type="text"/> code ● <input type="text"/> and amount. . . ● 44 <input type="text"/> .00 | |

Your name: Your SSN or ITIN:

| | | | | | | |
|------------------------|----|--|----------------------------------|----|-----------------------------------|----------------------------------|
| Special Credits | 45 | To claim more than two credits. See instructions. Attach Schedule P (540). | <input type="radio"/> | 45 | <input type="text"/> | <input type="text" value=".00"/> |
| | 46 | Nonrefundable Renter's Credit. See instructions | <input type="radio"/> | 46 | <input type="text"/> | <input type="text" value=".00"/> |
| | 47 | Add line 40 through line 46. These are your total credits | <input checked="" type="radio"/> | 47 | <input type="text"/> | <input type="text" value=".00"/> |
| | 48 | Subtract line 47 from line 35. If less than zero, enter -0- | <input checked="" type="radio"/> | 48 | <input type="text" value="4714"/> | <input type="text" value=".00"/> |

| | | | | | | |
|--------------------|----|---|-----------------------|----|-----------------------------------|----------------------------------|
| Other Taxes | 61 | Alternative Minimum Tax. Attach Schedule P (540) | <input type="radio"/> | 61 | <input type="text"/> | <input type="text" value=".00"/> |
| | 62 | Mental Health Services Tax. See instructions | <input type="radio"/> | 62 | <input type="text"/> | <input type="text" value=".00"/> |
| | 63 | Other taxes and credit recapture. See instructions | <input type="radio"/> | 63 | <input type="text"/> | <input type="text" value=".00"/> |
| | 64 | Excess Advance Premium Assistance Subsidy (APAS) repayment. See instructions. | <input type="radio"/> | 64 | <input type="text"/> | <input type="text" value=".00"/> |
| | 65 | Add line 48, line 61, line 62, line 63, and line 64. This is your total tax | <input type="radio"/> | 65 | <input type="text" value="4714"/> | <input type="text" value=".00"/> |

| | | | | | | |
|-----------------|----|--|----------------------------------|----|-----------------------------------|----------------------------------|
| Payments | 71 | California income tax withheld. See instructions | <input type="radio"/> | 71 | <input type="text" value="5879"/> | <input type="text" value=".00"/> |
| | 72 | 2020 CA estimated tax and other payments. See instructions | <input type="radio"/> | 72 | <input type="text"/> | <input type="text" value=".00"/> |
| | 73 | Withholding (Form 592-B and/or 593). See instructions | <input type="radio"/> | 73 | <input type="text"/> | <input type="text" value=".00"/> |
| | 74 | Excess SDI (or VPD) withheld. See instructions | <input type="radio"/> | 74 | <input type="text"/> | <input type="text" value=".00"/> |
| | 75 | Earned Income Tax Credit (EITC) | <input type="radio"/> | 75 | <input type="text"/> | <input type="text" value=".00"/> |
| | 76 | Young Child Tax Credit (YCTC). See instructions | <input type="radio"/> | 76 | <input type="text"/> | <input type="text" value=".00"/> |
| | 77 | Net Premium Assistance Subsidy (PAS). See instructions | <input type="radio"/> | 77 | <input type="text"/> | <input type="text" value=".00"/> |
| | 78 | Add line 71 through line 77. These are your total payments. See instructions | <input checked="" type="radio"/> | 78 | <input type="text" value="5879"/> | <input type="text" value=".00"/> |

| | | | | | | | |
|----------------|-------------------------------|---|-------------------------------------|---------------------|--------------------------------|----------------------------------|---|
| Use Tax | 91 | Use Tax. Do not leave blank. See instructions. | <input type="radio"/> | 91 | <input type="text" value="0"/> | <input type="text" value=".00"/> | |
| | If line 91 is zero, check if: | | <input checked="" type="checkbox"/> | No use tax is owed. | | <input type="checkbox"/> | You paid your use tax obligation directly to CDTFA. |

| | | | | | | |
|--------------------|--|--|-----------------------|----|----------------------|----------------------------------|
| ISR Penalty | 92 | Individual Shared Responsibility (ISR) Penalty. See instructions | <input type="radio"/> | 92 | <input type="text"/> | <input type="text" value=".00"/> |
| | <input checked="" type="radio"/> Full-year health care coverage. | | | | | |

| | | | | | | |
|-----------------------------|----|--|----------------------------------|----|-----------------------------------|----------------------------------|
| Overpaid Tax/Tax Due | 93 | Payments balance. If line 78 is more than line 91, subtract line 91 from line 78 | <input checked="" type="radio"/> | 93 | <input type="text" value="5879"/> | <input type="text" value=".00"/> |
| | 94 | Use Tax balance. If line 91 is more than line 78, subtract line 78 from line 91 | <input checked="" type="radio"/> | 94 | <input type="text"/> | <input type="text" value=".00"/> |
| | 95 | Payments after Individual Shared Responsibility Penalty. If line 93 is more than line 92, subtract line 92 from line 93. | <input checked="" type="radio"/> | 95 | <input type="text" value="5879"/> | <input type="text" value=".00"/> |
| | 96 | Individual Shared Responsibility Penalty Balance. If line 92 is more than line 93, then subtract line 93 from line 92. | <input checked="" type="radio"/> | 96 | <input type="text"/> | <input type="text" value=".00"/> |

Your name:

MURUGAIYAN SIVAKUMAR

Your SSN or ITIN:

011-65-6553

Overpaid Tax/Tax Due

| | | | | | |
|------------|---|----------------------------------|------------|-----------------------------------|----------------------------------|
| 97 | Overpaid tax. If line 95 is more than line 65, subtract line 65 from line 95. | <input checked="" type="radio"/> | 97 | <input type="text" value="1165"/> | <input type="text" value=".00"/> |
| 98 | Amount of line 97 you want applied to your 2021 estimated tax | <input type="radio"/> | 98 | <input type="text" value="0"/> | <input type="text" value=".00"/> |
| 99 | Overpaid tax available this year. Subtract line 98 from line 97 | <input type="radio"/> | 99 | <input type="text" value="1165"/> | <input type="text" value=".00"/> |
| 100 | Tax due. If line 95 is less than line 65, subtract line 95 from line 65 | <input checked="" type="radio"/> | 100 | <input type="text"/> | <input type="text" value=".00"/> |

Contributions

| | | | Code | Amount | |
|------------|---|-----------------------|-------------|----------------------|----------------------------------|
| | California Seniors Special Fund. See instructions | <input type="radio"/> | 400 | <input type="text"/> | <input type="text" value=".00"/> |
| | Alzheimer's Disease and Related Dementia Voluntary Tax Contribution Fund | <input type="radio"/> | 401 | <input type="text"/> | <input type="text" value=".00"/> |
| | Rare and Endangered Species Preservation Voluntary Tax Contribution Program | <input type="radio"/> | 403 | <input type="text"/> | <input type="text" value=".00"/> |
| | California Breast Cancer Research Voluntary Tax Contribution Fund. | <input type="radio"/> | 405 | <input type="text"/> | <input type="text" value=".00"/> |
| | California Firefighters' Memorial Voluntary Tax Contribution Fund | <input type="radio"/> | 406 | <input type="text"/> | <input type="text" value=".00"/> |
| | Emergency Food for Families Voluntary Tax Contribution Fund | <input type="radio"/> | 407 | <input type="text"/> | <input type="text" value=".00"/> |
| | California Peace Officer Memorial Foundation Voluntary Tax Contribution Fund. | <input type="radio"/> | 408 | <input type="text"/> | <input type="text" value=".00"/> |
| | California Sea Otter Voluntary Tax Contribution Fund | <input type="radio"/> | 410 | <input type="text"/> | <input type="text" value=".00"/> |
| | California Cancer Research Voluntary Tax Contribution Fund | <input type="radio"/> | 413 | <input type="text"/> | <input type="text" value=".00"/> |
| | School Supplies for Homeless Children Fund | <input type="radio"/> | 422 | <input type="text"/> | <input type="text" value=".00"/> |
| | State Parks Protection Fund/Parks Pass Purchase | <input type="radio"/> | 423 | <input type="text"/> | <input type="text" value=".00"/> |
| | Protect Our Coast and Oceans Voluntary Tax Contribution Fund. | <input type="radio"/> | 424 | <input type="text"/> | <input type="text" value=".00"/> |
| | Keep Arts in Schools Voluntary Tax Contribution Fund | <input type="radio"/> | 425 | <input type="text"/> | <input type="text" value=".00"/> |
| | Prevention of Animal Homelessness and Cruelty Voluntary Tax Contribution Fund | <input type="radio"/> | 431 | <input type="text"/> | <input type="text" value=".00"/> |
| | California Senior Citizen Advocacy Voluntary Tax Contribution Fund | <input type="radio"/> | 438 | <input type="text"/> | <input type="text" value=".00"/> |
| | Native California Wildlife Rehabilitation Voluntary Tax Contribution Fund. | <input type="radio"/> | 439 | <input type="text"/> | <input type="text" value=".00"/> |
| | Rape Kit Backlog Voluntary Tax Contribution Fund | <input type="radio"/> | 440 | <input type="text"/> | <input type="text" value=".00"/> |
| | Schools Not Prisons Voluntary Tax Contribution Fund | <input type="radio"/> | 443 | <input type="text"/> | <input type="text" value=".00"/> |
| | Suicide Prevention Voluntary Tax Contribution Fund | <input type="radio"/> | 444 | <input type="text"/> | <input type="text" value=".00"/> |
| 110 | Add code 400 through code 444. This is your total contribution | <input type="radio"/> | 110 | <input type="text"/> | <input type="text" value=".00"/> |

Your name: MURUGAIYAN SIVAKUMAR Your SSN or ITIN: 011-65-6553

111 AMOUNT YOU OWE. If you do not have an amount on line 99, add line 94, line 96, line 100, and line 110. See instructions. Do not send cash. Mail to: FRANCHISE TAX BOARD, PO BOX 942867, SACRAMENTO CA 94267-0001. Pay Online - Go to ftb.ca.gov/pay for more information.

112 Interest, late return penalties, and late payment penalties
113 Underpayment of estimated tax. Check the box: FTB 5805 attached FTB 5805F attached
114 Total amount due. See instructions. Enclose, but do not staple, any payment

115 REFUND OR NO AMOUNT DUE. Subtract the sum of line 110, line 112 and line 113 from line 99. See instructions. Mail to: FRANCHISE TAX BOARD, PO BOX 942840, SACRAMENTO CA 94240-0001. 1165

Fill in the information to authorize direct deposit of your refund into one or two accounts. Do not attach a voided check or a deposit slip. See instructions. Have you verified the routing and account numbers? Use whole dollars only. All or the following amount of my refund (line 115) is authorized for direct deposit into the account shown below:

Routing number 322271627 Type X Checking Account number 508926711 Direct deposit amount 1165

The remaining amount of my refund (line 115) is authorized for direct deposit into the account shown below:

Routing number Type Checking Account number Direct deposit amount

IMPORTANT: See the instructions to find out if you should attach a copy of your complete federal tax return.

To learn about your privacy rights, how we may use your information, and the consequences for not providing the requested information, go to ftb.ca.gov/forms and search for 1131. To request this notice by mail, call 800.852.5711.

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

Your signature Date Spouse's/RDP's signature (if a joint tax return, both must sign)

Your email address. Enter only one email address. Preferred phone number 6196429371

Sign Here

It is unlawful to forge a spouse's/RDP's signature.

Paid preparer's signature (declaration of preparer is based on all information of which preparer has any knowledge) SYAM PRIYA RAM SAGAR GUPTA TALLAM

Firm's name (or yours, if self-employed) GLOBAL TAXES LLC PTIN P02082703

Firm's address 2530 PEBBLE CREEK LN CUMMING GA 30041 Firm's FEIN 301017196

Joint tax return? (See instructions)

Do you want to allow another person to discuss this tax return with us? See instructions. Yes No

Print Third Party Designee's Name Telephone Number

2020 California Adjustments — Residents

CA (540)

Important: Attach this schedule behind Form 540, Side 5 as a supporting California schedule.

Name(s) as shown on tax return

SSN or ITIN

HARESH MURUGAIYAN SIVAKUMAR

011656553

Part I Income Adjustment Schedule

Section A — Income from federal Form 1040 or 1040-SR

| | A Federal Amounts (taxable amounts from your federal tax return) | B Subtractions See instructions | C Additions See instructions |
|--|---|---|---|
| 1 Wages, salaries, tips, etc. See instructions before making an entry in column B or C | <input checked="" type="radio"/> 92,523. | <input checked="" type="radio"/> | <input checked="" type="radio"/> 1,636. |
| 2 Taxable interest. a <input checked="" type="radio"/> _____ | <input checked="" type="radio"/> 364. | <input checked="" type="radio"/> | <input checked="" type="radio"/> |
| 3 Ordinary dividends. See instructions. a <input checked="" type="radio"/> _____ 3. _____ | <input checked="" type="radio"/> 5. | <input checked="" type="radio"/> | <input checked="" type="radio"/> |
| 4 IRA distributions. See instructions. a <input checked="" type="radio"/> _____ | <input checked="" type="radio"/> | <input checked="" type="radio"/> | <input checked="" type="radio"/> |
| 5 Pensions and annuities. See instructions. a <input checked="" type="radio"/> _____ | <input checked="" type="radio"/> | <input checked="" type="radio"/> | <input checked="" type="radio"/> |
| 6 Social security benefits. a <input checked="" type="radio"/> _____ | <input checked="" type="radio"/> | <input checked="" type="radio"/> | <input checked="" type="radio"/> |
| 7 Capital gain or (loss). See instructions | <input checked="" type="radio"/> 19. | <input checked="" type="radio"/> | <input checked="" type="radio"/> |

Section B — Additional Income from federal Schedule 1 (Form 1040)

| | | | |
|--|--|-------------------------------------|---|
| 1 Taxable refunds, credits, or offsets of state and local income taxes | <input checked="" type="radio"/> 0. | <input checked="" type="radio"/> 0. | <input checked="" type="radio"/> |
| 2a Alimony received. See instructions | <input checked="" type="radio"/> | <input checked="" type="radio"/> | <input checked="" type="radio"/> |
| 3 Business income or (loss). See instructions | <input checked="" type="radio"/> | <input checked="" type="radio"/> | <input checked="" type="radio"/> |
| 4 Other gains or (losses) | <input checked="" type="radio"/> | <input checked="" type="radio"/> | <input checked="" type="radio"/> |
| 5 Rental real estate, royalties, partnerships, S corporations, trusts, etc | <input checked="" type="radio"/> -7,050. | <input checked="" type="radio"/> | <input checked="" type="radio"/> |
| 6 Farm income or (loss) | <input checked="" type="radio"/> | <input checked="" type="radio"/> | <input checked="" type="radio"/> |
| 7 Unemployment compensation | <input checked="" type="radio"/> | <input checked="" type="radio"/> | <input checked="" type="radio"/> |
| 8 Other income. | | | |
| a California lottery winnings | | <input checked="" type="radio"/> | a _____ |
| b Disaster loss deduction from FTB 3805V | | <input checked="" type="radio"/> | b _____ |
| c Federal NOL (federal Schedule 1 (Form 1040), line 8) | | <input checked="" type="radio"/> | c <input checked="" type="radio"/> |
| d NOL deduction from FTB 3805V | | <input checked="" type="radio"/> | d _____ |
| e NOL from FTB 3805Z, 3807, or 3809 | | <input checked="" type="radio"/> | e _____ |
| f Other (describe): <input checked="" type="radio"/> _____ | | <input checked="" type="radio"/> | f <input checked="" type="radio"/> |
| g Student loan discharged due to closure of a for-profit school | | <input checked="" type="radio"/> | g _____ |
| 9 Total. Combine Section A, line 1 through line 7, and Section B, line 1 through line 8 in column A. Add Section A, line 1 through line 7, and Section B, line 1 through line 8g in column B and column C. Go to Section C. | <input checked="" type="radio"/> 85,861. | <input checked="" type="radio"/> 0. | <input checked="" type="radio"/> 1,636. |

Section C — Adjustments to Income from federal Schedule 1 (Form 1040)

| | | | |
|---|--|-------------------------------------|---|
| 10 Educator expenses | <input checked="" type="radio"/> | <input checked="" type="radio"/> | <input checked="" type="radio"/> |
| 11 Certain business expenses of reservists, performing artists, and fee-basis government officials | <input checked="" type="radio"/> | <input checked="" type="radio"/> | <input checked="" type="radio"/> |
| 12 Health savings account deduction | <input checked="" type="radio"/> | <input checked="" type="radio"/> | <input checked="" type="radio"/> |
| 13 Moving expenses. Attach federal Form 3903. See instructions | <input checked="" type="radio"/> | <input checked="" type="radio"/> | <input checked="" type="radio"/> |
| 14 Deductible part of self-employment tax. See instructions | <input checked="" type="radio"/> | <input checked="" type="radio"/> | <input checked="" type="radio"/> |
| 15 Self-employed SEP, SIMPLE, and qualified plans | <input checked="" type="radio"/> | <input checked="" type="radio"/> | <input checked="" type="radio"/> |
| 16 Self-employed health insurance deduction. See instructions | <input checked="" type="radio"/> | <input checked="" type="radio"/> | <input checked="" type="radio"/> |
| 17 Penalty on early withdrawal of savings | <input checked="" type="radio"/> | <input checked="" type="radio"/> | <input checked="" type="radio"/> |
| 18a Alimony paid. b Recipient's: SSN <input checked="" type="radio"/> _____ - _____ - _____ Last name <input checked="" type="radio"/> _____ | <input checked="" type="radio"/> | <input checked="" type="radio"/> | <input checked="" type="radio"/> |
| 19 IRA deduction | <input checked="" type="radio"/> | <input checked="" type="radio"/> | <input checked="" type="radio"/> |
| 20 Student loan interest deduction | <input checked="" type="radio"/> | <input checked="" type="radio"/> | <input checked="" type="radio"/> |
| 21 Tuition and fees | <input checked="" type="radio"/> | <input checked="" type="radio"/> | <input checked="" type="radio"/> |
| 22 Add line 10 through line 18a and line 19 through line 21 in columns A, B, and C. See instructions | <input checked="" type="radio"/> | <input checked="" type="radio"/> | <input checked="" type="radio"/> |
| 23 Total. Subtract line 22 from line 9 in columns A, B, and C. See instructions | <input checked="" type="radio"/> 85,861. | <input checked="" type="radio"/> 0. | <input checked="" type="radio"/> 1,636. |

Part II Adjustments to Federal Itemized Deductions

Check the box if you did NOT itemize for federal but will itemize for California

| A Federal Amounts (from federal Schedule A (Form 1040)) | B Subtractions See instructions | C Additions See instructions |
|---|------------------------------------|---------------------------------|
|---|------------------------------------|---------------------------------|

Medical and Dental Expenses See instructions.

| | | | | | |
|---|---|---------|---|--|----|
| 1 | Medical and dental expenses <input checked="" type="radio"/> | | | | |
| 2 | Enter amount from federal Form 1040 or 1040-SR, line 11 <input checked="" type="radio"/> | 85,861. | 2 | | |
| 3 | Multiply line 2 by 7.5% (0.075) <input checked="" type="radio"/> | 6,440. | 3 | | |
| 4 | Subtract line 3 from line 1. If line 3 is more than line 1, enter 0. <input checked="" type="radio"/> | | 4 | | 0. |

Taxes You Paid

| | | | | | | |
|----|---|--------|----|----------------------------------|--------|----------------------------------|
| 5a | State and local income tax or general sales taxes. <input checked="" type="radio"/> | 6,911. | 5a | <input checked="" type="radio"/> | 6,911. | |
| 5b | State and local real estate taxes <input checked="" type="radio"/> | | 5b | <input checked="" type="radio"/> | | |
| 5c | State and local personal property taxes <input checked="" type="radio"/> | | 5c | <input checked="" type="radio"/> | | |
| 5d | Add line 5a through line 5c. <input checked="" type="radio"/> | 6,911. | 5d | <input checked="" type="radio"/> | | |
| 5e | Enter the smaller of line 5d or \$10,000 (\$5,000 if married filing separately) in column A. <input checked="" type="radio"/> Enter the amount from line 5a, column B in line 5e, column B. <input checked="" type="radio"/> Enter the difference from line 5d and line 5e, column A in line 5e, column C. <input checked="" type="radio"/> | | 5e | <input checked="" type="radio"/> | 6,911. | <input checked="" type="radio"/> |
| 6 | Other taxes. List type <input checked="" type="radio"/> | | 6 | <input checked="" type="radio"/> | | <input checked="" type="radio"/> |
| 7 | Add line 5e and line 6. <input checked="" type="radio"/> | 6,911. | 7 | <input checked="" type="radio"/> | 6,911. | <input checked="" type="radio"/> |

Interest You Paid

| | | | | | | |
|----|--|--|----|----------------------------------|--|----------------------------------|
| 8a | Home mortgage interest and points reported to you on federal Form 1098. <input checked="" type="radio"/> | | 8a | <input checked="" type="radio"/> | | <input checked="" type="radio"/> |
| 8b | Home mortgage interest not reported to you on federal Form 1098. <input checked="" type="radio"/> | | 8b | <input checked="" type="radio"/> | | <input checked="" type="radio"/> |
| 8c | Points not reported to you on federal Form 1098. <input checked="" type="radio"/> | | 8c | <input checked="" type="radio"/> | | <input checked="" type="radio"/> |
| 8d | Mortgage insurance premiums <input checked="" type="radio"/> | | 8d | <input checked="" type="radio"/> | | <input checked="" type="radio"/> |
| 8e | Add line 8a through line 8d. <input checked="" type="radio"/> | | 8e | <input checked="" type="radio"/> | | <input checked="" type="radio"/> |
| 9 | Investment interest. <input checked="" type="radio"/> | | 9 | <input checked="" type="radio"/> | | <input checked="" type="radio"/> |
| 10 | Add line 8e and line 9. <input checked="" type="radio"/> | | 10 | <input checked="" type="radio"/> | | <input checked="" type="radio"/> |

Gifts to Charity

| | | | | | | |
|----|---|--|----|----------------------------------|--|----------------------------------|
| 11 | Gifts by cash or check <input checked="" type="radio"/> | | 11 | <input checked="" type="radio"/> | | <input checked="" type="radio"/> |
| 12 | Other than by cash or check. <input checked="" type="radio"/> | | 12 | <input checked="" type="radio"/> | | <input checked="" type="radio"/> |
| 13 | Carryover from prior year. <input checked="" type="radio"/> | | 13 | <input checked="" type="radio"/> | | <input checked="" type="radio"/> |
| 14 | Add line 11 through line 13. <input checked="" type="radio"/> | | 14 | <input checked="" type="radio"/> | | <input checked="" type="radio"/> |

Casualty and Theft Losses

| | | | | | | |
|----|---|--|----|----------------------------------|--|----------------------------------|
| 15 | Casualty or theft loss(es) (other than net qualified disaster losses). Attach federal Form 4684. See instructions. <input checked="" type="radio"/> | | 15 | <input checked="" type="radio"/> | | <input checked="" type="radio"/> |
|----|---|--|----|----------------------------------|--|----------------------------------|

Other Itemized Deductions

| | | | | | | |
|----|--|--------|----|----------------------------------|--------|----------------------------------|
| 16 | Other—from list in federal instructions <input checked="" type="radio"/> | | 16 | <input checked="" type="radio"/> | | <input checked="" type="radio"/> |
| 17 | Add lines 4, 7, 10, 14, 15, and 16 in columns A, B, and C. <input checked="" type="radio"/> | 6,911. | 17 | <input checked="" type="radio"/> | 6,911. | <input checked="" type="radio"/> |
| 18 | Total. Combine line 17 column A less column B plus column C. <input checked="" type="radio"/> | | 18 | <input checked="" type="radio"/> | | 0. |

Job Expenses and Certain Miscellaneous Deductions

19 Unreimbursed employee expenses - job travel, union dues, job education, etc.
Attach federal Form 2106 if required. See instructions. **19**

20 Tax preparation fees. **20**

21 Other expenses - investment, safe deposit box, etc. List type _____ **21**

22 Add line 19 through line 21 **22**

23 Enter amount from federal Form 1040 or 1040-SR, line 11 85,861.

24 Multiply line 23 by 2% (0.02). If less than zero, enter 0. **24**

25 Subtract line 24 from line 22. If line 24 is more than line 22, enter 0. **25**

26 Total Itemized Deductions. Add line 18 and line 25. **26**

27 Other adjustments. See instructions. Specify. _____ **27**

28 Combine line 26 and line 27. **28**

29 Is your federal AGI (Form 540, line 13) more than the amount shown below for your filing status?
Single or married/RDP filing separately **\$203,341**
Head of household **\$305,016**
Married/RDP filing jointly or qualifying widow(er) **\$406,687**

No. Transfer the amount on line 28 to line 29.

Yes. Complete the Itemized Deductions Worksheet in the instructions for Schedule CA (540), line 29. **29**

30 Enter the larger of the amount on line 29 or your standard deduction listed below
Single or married/RDP filing separately. See instructions. **\$4,601**
Married/RDP filing jointly, head of household, or qualifying widow(er) **\$9,202**

Transfer the amount on line 30 to Form 540, line 18. **30**

Name as Shown on Return
 HARESH MURUGAIYAN SIVAKUMAR

Social Security No.
 011-65-6553

Line 1 – Wages, Salaries, Tips, Etc.

| | (B) Subtractions | (C) Additions |
|---|----------------------------|-------------------------|
| 1 Excess reimbursements from Form 2106 included in wage income | | |
| 2 Active duty military pay | | |
| 3 Sick pay received under the Federal Insurance Contributions Act and Railroad Retirement Act | | |
| 4 Income exempted by U.S. tax treaties (unless specifically exempt for state purposes also) | | |
| 5 Exclusion for compensation from exercising a California Qualified Stock Option (CQSO) | | |
| 6 Ridesharing fringe benefit differences | | |
| 7 HSA employer contributions | | 1,636. |
| 8 Paid Family Leave Insurance (PFL) benefits | | |
| 9 Employer-provided adoption benefits income exclusions | | |
| 10 In-Home Supportive Services (IHSS) supplementary payment | | |
| 11 Native American income (Form 3504) | | |
| 12 | | |
| a as smallest of amount spent or fair rental value | | |
| b Enter the amount spent on qual. housing expenses _____ | | |
| 13 Excess moving reimbursements | | |
| 14 CA Employees and federal Independent Contractors income | | |
| 15 Other (itemize): | | |
| a _____ | | |
| b _____ | | |
| c _____ | | |
| d _____ | | |
| Total adjustments to wages, salaries, tips, etc. Enter here and on Schedule CA (540/540NR), line 1. | | 1,636. |

Line 4 – IRA, Pensions, and Annuities

| IRA's | (B) Subtractions | (C) Additions |
|---|----------------------------|-------------------------|
| 1 Other (itemize): | | |
| a _____ | | |
| b _____ | | |
| c _____ | | |
| d _____ | | |
| Total adjustments to IRA distributions. Enter here and on Schedule CA (540/540NR), line 4 | | |
| Pensions and Annuities | (B) Subtractions | (C) Additions |
| 1 Form 1099-R, Railroad Retirement Benefits | | |
| Check here to confirm the Tier 2 RRB above is correct . . . ▶ <input type="checkbox"/> | | |
| 2 Other (itemize): | | |
| a _____ | | |
| b _____ | | |
| c _____ | | |
| d _____ | | |
| Total adjustments to pensions and annuities. Enter here and on Schedule CA (540/540NR), line 4. | | |