E١	1	010	Department of the Treasury—Internal Revenue Service	(99
9		<b>U4U</b>	Department of the Treasury—Internal Revenue Service  U.S. Individual Income Tax Retu	rn

2019

OMB No. 1545-0074

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

Filing Status Check only one box.	If yo	Single ☑ Married filing jointly ☐ u checked the MFS box, enter the name ild but not your dependent. ▶		d filing separately (MFS)	_	old (HOH) Qualif r the child's name if th	, 0	,,,,,	
Your first name	and m	iddle initial	Last	name			Your soc	cial security number	
ANANTHA	CHAR	Υ	RU:	DROJU			179-6	51-9948	
If joint return, s	pouse's	s first name and middle initial	Last	name			Spouse's	social security number	
ANURADHA	A		SR:	EEPADA			027-5	59-1534	
Home address 915 BLA	`	er and street). If you have a P.O. box, see RE DR	instru	ctions.			Check here	tial Election Campaign if you, or your spouse if filing \$3 to go to this fund.	
City, town or p	ost offic	ce, state, and ZIP code. If you have a fore	ign ad	ldress, also complete s	paces below (see instruc	-1:\   '	•	oox below will not change your	
Delawar	е ОН	43015					tax or refund	` '	
Foreign country	y name			Foreign province/stat	e/county	Foreign postal code	If more than four dependents, see instructions and ✓ here ▶		
Standard Deduction		eone can claim: You as a depende Spouse itemizes on a separate return or y		Your spouse as a ere a dual-status alien	dependent	1			
Age/Blindness	You:	Were born before January 2, 1955		Are blind Spouse:	Was born before	e January 2, 1955 [	ls blin	d	
Dependents (	see ins	structions):	(2	2) Social security number	(3) Relationship to you	(4) √ if o	qualifies for	(see instructions):	
(1) First name		Last name				Child tax cred	dit	Credit for other dependents	
SAI RITH	VIK	RUDROJU	946-94-0666		Son			X	
	1	Wages, salaries, tips, etc. Attach Form	s) W-2	2			1	185,413.	
	2a	Tax-exempt interest	2a		<b>b</b> Taxable interest. A	ttach Sch. B if require	d <b>2b</b>		
Standard	3a	Qualified dividends	3a		<b>b</b> Ordinary dividends.	Attach Sch. B if require	d <b>3b</b>		
Deduction for—	4a	IRA distributions	4a		<b>b</b> Taxable amount		4b		
Single or Married filing separately,	С	Pensions and annuities	4c		d Taxable amount		4d		
\$12,200	5a	Social security benefits	5a		<b>b</b> Taxable amount		5b		
Married filing jointly or Qualifying	6	Capital gain or (loss). Attach Schedule	D if red	quired. If not required, c	heck here	▶□	6	6,058.	
widow(er), \$24,400	7a	Other income from Schedule 1, line 9					7a	-8,610.	
Head of	b	Add lines 1, 2b, 3b, 4b, 4d, 5b, 6, and 3	a. Thi	s is your <b>total income</b>			7b	182,861.	
household, \$18,350	8a	Adjustments to income from Schedule	1, line	22			8a		
If you checked	b	Subtract line 8a from line 7b. This is yo	ur <b>adj</b> ı	usted gross income		., <b>.</b> ▶	8b	182,861.	
any box under Standard	9	Standard deduction or itemized dedu	ction	s (from Schedule A) .	9	24,400			
Deduction, see instructions	10	Qualified business income deduction.	Attach	Form 8995 or Form 899	95-A <u>10</u>				
333 11101 001101101	11a	Add lines 9 and 10					11a	24,400.	
	h	Tavable income Subtract line 11a from	n lina .	9h If zoro or loss ontor	. 0		11h	150 /61	

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

Form **1040** (2019)

Form 1040 (2019	)									Page <b>2</b>
	12a	Tax (see inst.) Check if any from F	orm(s): <b>1</b> 8814	<b>4 2</b> 4972	3 🗌	<b>12a</b> 26	5,578.			
	b	Add Schedule 2, line 3, and line	12a and enter the	total			. •	12b	26,	<u>,578.</u>
	13a	Child tax credit or credit for other	er dependents .			13a	500.			
	b	Add Schedule 3, line 7, and line	13a and enter the	total			. •	13b		500.
	14	Subtract line 13b from line 12b.	If zero or less, ente	er-0				14	26,	,078.
	15	Other taxes, including self-empl	oyment tax, from S	Schedule 2, line	10			15		0.
	16	Add lines 14 and 15. This is you	r total tax				. ▶	16	26,	,078.
	17	Federal income tax withheld from	m Forms W-2 and	1099				17	30,	<u>,923.</u>
If you have a	18	Other payments and refundable	credits:			1 1				
qualifying child, attach Sch. EIC.	a	Earned income credit (EIC) .				18a				
If you have	b	Additional child tax credit. Attac	h Schedule 8812			18b				
nontaxable combat pay, see	С	American opportunity credit from	n Form 8863, line t	8		18c				
instructions.	d	Schedule 3, line 14				18d				
	е	Add lines 18a through 18d. Thes	se are your <b>total o</b> f	ther payments	and refundable cred	dits	. •	18e		
	19	Add lines 17 and 18e. These are	your <b>total payme</b>	nts			_, ▶_	19		<u>,923.</u>
Refund	20	If line 19 is more than line 16, su	the amount you <b>ove</b> r	paid		20	·	<u>,845.</u>		
	21a	Amount of line 20 you want refu			ched, check here .	<b>▶</b> □	21a	4,	<u>,845.</u>	
Direct deposit? See instructions.	▶b		0 0 0 0		▶ c Type: 🔀	Checking	Savings			
Geo mendenone.	►d	Account number 2 3 5	3 2 2 6	1 7						
	22	Amount of line 20 you want app	lied to your 2020	estimated tax		22				
Amount	23	Amount you owe. Subtract line	19 from line 16. Fo	or details on hov	w to pay, see instruct	ions	. ▶	23		
You Owe	24	Estimated tax penalty (see instru				24				
Third Party Designee	Do	you want to allow another persor	other than your p	paid preparer) to	discuss this return w	vith the IRS? See in	structions.	×	<b>Yes.</b> Comple <b>No</b>	te below.
(Other than paid preparer)		signee's me ▶		Phone no. ▶		Person numbe	al identifica	tion		
Sign	Und	der penalties of perjury, I declare that I rect, and complete. Declaration of prep		return and accomp		tatements, and to the	best of my k	nowledg	e and belief, th	ey are true,
Here	Your signature		Date Your occupation					nt you an Ide IN, enter it he		
Joint return?					I		(see i		IIV, enter it ne	
See instructions.	Sp	oouse's signature. If a joint return,	both must sign.	Date	Spouse's occupati		If the	IRS sei	nt your spous	e an
Keep a copy for your records.	y change and a second a second and a second							ty Prote	ection PIN, er	
	Phone no.			Email address		'				
Doid	Pro	eparer's name	Preparer's signat	ture		Date	PTIN		Check if:	
Paid	SYAN	4 PRIYA RAM SAGAR GUPTA TALLAM				04/17/2020	P02082	703	3rd Part	y Designee
Preparer	Fir	m's name ▶ GLOBAL TA	XES LLC			Phone no. (64	6)727-7	157	Self-em	nployed
Use Only	Fir	m's address ▶ 2530 Pebb	le Creek I	n Cummin	g GA 30041		Firm's	EIN D	30-10	17196
Go to www.irs.go	v/Forn	n1040 for instructions and the late	st information.		ВАА	REV 04/02/20 PRO	)		Form <b>1</b> (	<b>040</b> (2019)

### **SCHEDULE 1** (Form 1040 or 1040-SR)

**Additional Income and Adjustments to Income** 

Your social security number

OMB No. 1545-0074

Department of the Treasury Internal Revenue Service

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

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

ANA	NTHACHARY RUDROJU & ANURADHA SREEPADA	179-	61-9948
At any	y time during 2019, did you receive, sell, send, exchange, or otherwise acquire any financial interes	st in any	,
virtual	currency?		☐ Yes  ☒ No
Part			
1	Taxable refunds, credits, or offsets of state and local income taxes	. 1	
2a	Alimony received		
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	-8,620.
6	Farm income or (loss). Attach Schedule F	6	
7	Unemployment compensation	. 7	
8	Other income. List type and amount ▶ Other Income from box 3 of 1099-Misc 10.		
		8	10.
9	Combine lines 1 through 8. Enter here and on Form 1040 or 1040-SR, line 7a	9	-8,610.
Part	II Adjustments to Income		
10	Educator expenses	10	
11	Certain business expenses of reservists, performing artists, and fee-basis government officials. Attac	h	
	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		
С	Date of original divorce or separation agreement (see instructions) ▶		
19	IRA deduction	19	
20	Student loan interest deduction	20	
21	Tuition and fees. Attach Form 8917	21	
22	Add lines 10 through 21. These are your adjustments to income. Enter here and on Form 1040 of		
	1040-SR, line 8a	22	

### **SCHEDULE D**

(Form 1040 or 1040-SR)

# **Capital Gains and Losses**

OMB No. 1545-0074

Attachment Sequence No. 12

Department of the Treasury Internal Revenue Service (99)

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

Name(s) shown on return Your social security number 179-61-9948 ANANTHACHARY RUDROJU & ANURADHA SREEPADA Did you dispose of any investment(s) in a qualified opportunity fund during the tax year? If "Yes." attach Form 8949 and see its instructions for additional requirements for reporting your gain or loss.

### Part I Short-Term Capital Gains and Losses—Generally Assets Held One Year or Less (see instructions) See instructions for how to figure the amounts to enter on the (h) Gain or (loss) (g) Adjustments Subtract column (e) lines below. Proceeds Cost to gain or loss from from column (d) and This form may be easier to complete if you round off cents to (sales price) (or other basis) Form(s) 8949, Part I, combine the result whole dollars. line 2. column (a) with column (a) 1a Totals for all short-term transactions reported on Form 1099-B for which basis was reported to the IRS and for which you have no adjustments (see instructions). However, if you choose to report all these transactions on Form 8949, leave this line blank and go to line 1b . 1b Totals for all transactions reported on Form(s) 8949 with Box A checked . . . . . . . . . . . . . . . . . . 757,760. 757,427. 5,725. 6,058. Totals for all transactions reported on Form(s) 8949 with Box B checked . . . . . . . . . . . . . . 3 Totals for all transactions reported on Form(s) 8949 with Short-term gain from Form 6252 and short-term gain or (loss) from Forms 4684, 6781, and 8824 . . . 4 Net short-term gain or (loss) from partnerships, S corporations, estates, and trusts from 5 Short-term capital loss carryover. Enter the amount, if any, from line 8 of your Capital Loss Carryover 6 Net short-term capital gain or (loss). Combine lines 1a through 6 in column (h). If you have any longterm capital gains or losses, go to Part II below. Otherwise, go to Part III on the back . . . . . . . . . . . . 7 6,058. 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 (g) (h) Gain or (loss) Adjustments (d) (e) Subtract column (e) lines below. Proceeds to gain or loss from from column (d) and Cost This form may be easier to complete if you round off cents to Form(s) 8949, Part II, (sales price) (or other basis) combine the result whole dollars. line 2, column (a) with column (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 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) 11 12 Net long-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1 12 13 14 Long-term capital loss carryover. Enter the amount, if any, from line 13 of your Capital Loss Carryover 14 15 Net long-term capital gain or (loss). Combine lines 8a through 14 in column (h). Then go to Part III on 15

Part III Su	mmary
-------------	-------

16	Combine lines 7 and 15 and enter the result	16	6,058.
	• If line 16 is a gain, enter the amount from line 16 on Form 1040 or 1040-SR, line 6; or Form 1040-NR, line 14. 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 <b>zero</b> , skip lines 17 through 21 below and enter -0- on Form 1040 or 1040-SR, line 6; or Form 1040-NR, line 14. Then go to line 22.		
17	Are lines 15 and 16 <b>both</b> gains?    Yes. Go to line 18.		
	No. Skip lines 18 through 21, and go to line 22.		
18	If you are required to complete the 28% Rate Gain Worksheet (see instructions), enter the amount, if any, from line 7 of that worksheet	18	
19	If you are required to complete the <b>Unrecaptured Section 1250 Gain Worksheet</b> (see instructions), enter the amount, if any, from line 18 of that worksheet	19	
20	Are lines 18 and 19 <b>both</b> zero or blank?  Yes. Complete the Qualified Dividends and Capital Gain Tax Worksheet in the instructions for Forms 1040 and 1040-SR, line 12a (or in the instructions for Form 1040-NR, line 42). Don't complete lines 21 and 22 below.		
	No. Complete the Schedule D Tax Worksheet in the instructions. Don't complete lines 21 and 22 below.		
21	If line 16 is a loss, enter here and on Form 1040 or 1040-SR, line 6; or Form 1040-NR, line 14, the <b>smaller</b> of:		
	• The loss on line 16; or • (\$3,000), or if married filing separately, (\$1,500)	21	( )
	Note: When figuring which amount is smaller, treat both amounts as positive numbers.		
22	Do you have qualified dividends on Form 1040 or 1040-SR, line 3a; or Form 1040-NR, line 10b?		
	☐ Yes. Complete the Qualified Dividends and Capital Gain Tax Worksheet in the instructions for Forms 1040 and 1040-SR, line 12a (or in the instructions for Form 1040-NR, line 42).		
	No. Complete the rest of Form 1040, 1040-SR, or 1040-NR.		
	REV 04/02/20 PRO Schedul	le D (Fo	orm 1040 or 1040-SR) 2019

# **Sales and Other Dispositions of Capital Assets**

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

20 Attachment

OMB No. 1545-0074

Department of the Treasury Internal Revenue Service Name(s) shown on return

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

Sequence No. 12A

ANANTHACHARY	RUDROJU	&	ANURADHA	SREEPADA

Social security number or taxpayer identification number 179-61-9948

Before you check Box A, B, or C below, see whether you received any Form(s) 1099-B or substitute statement(s) from your broker. A substitute 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 I

Short-Term. Transactions involving capital assets you held 1 year or less are generally short-term (see instructions). For long-term transactions, see page 2.

Note: You may aggregate all short-term transactions reported on Form(s) 1099-B showing basis was reported to the IRS and for which no adjustments or codes are required. Enter the totals directly on Schedule D, line 1a; you aren't required to report these transactions on Form 8949 (see instructions).

You must check Box A, B, or C below. Check only one box. If more than one box applies for your short-term transactions, complete a separate Form 8949, page 1, for each applicable box. If you have more short-term transactions than will fit on this page for one or more of the boxes, complete as many forms with the same box checked as you need.

<ul><li>X (A) Short-term transactions</li><li>☐ (B) Short-term transactions</li><li>☐ (C) Short-term transactions</li></ul>	reported on	Form(s) 1099	9-B showing bas				e)
(a) Description of property	(b) Date acquired	(c) Date sold or	(d) Proceeds	(e) Cost or other basis. See the <b>Note</b> below	Adjustment, if If you enter an enter a co See the sep	(h) Gain or (loss). Subtract column (e)	
(Example: 100 sh. XYZ Co.)	(Mo., day, yr.)	disposed of (Mo., day, yr.)	(sales price) (see instructions)	and see Column (e) in the separate instructions	(f) Code(s) from instructions	<b>(g)</b> Amount of adjustment	from column (d) and combine the result with column (g)
ROBINHOOD SECURITIES LLC	01/01/19	12/23/19	757,760.	757,427.	W	5,725.	6,058.
2 Totals. Add the amounts in column negative amounts). Enter each tot Schedule D, line 1b (if Box A above the property of the second of the se	al here and inc e is checked), <b>li</b> i	lude on your ne 2 (if Box B	757 760	757 427		5 725	6 059

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

### **SCHEDULE E**

(Form 1040 or 1040-SR)

## **Supplemental Income and Loss**

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

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

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

OMB No. 1545-0074

Attachment Sequence No. 13

Department of the Treasury Internal Revenue Service (99) Name(s) shown on return

Your social security number

ANAN	THACHARY RUDROJU & ANURADHA SREEPADA						179-6	1-994	18	
Part		-		•			• •			y, use
	Schedule C (see instructions). If you are an individual, re	port far	m rental	income	e or loss f	rom Form 4	<b>335</b> on page	2, line	40.	
<b>A</b> Did	d you make any payments in 2019 that would require you t	to fi <b>l</b> e F	orm(s)	1099?	(see inst	ructions) .		. 🗆	Yes	⊠ No
B If "	Yes," did you or will you file required Forms 1099? .							. 🗆	Yes	☐ No
1a	Physical address of each property (street, city, state, ZI	IP code	e)							
Α	MIYAPUR HYDERABAD TELANGANA IN 500048	}								
В										
С										
1b	Type of Property 2 For each rental real estate pro	perty I	listed		Fair	Rental	Persona	Use		JJV
	Type of Property (from list below)  2 For each rental real estate property above, report the number of from the personal use days. Check the	air rent	al and		D	ays	Days	8	`	30 A
Α	only if you meet the requirement	ents to	file as I	Α		365		0		
В	a qualified joint venture. See i	instruct	tions.	В						
С				С						
Туре	of Property:									
	gle Family Residence 3 Vacation/Short-Term Rental	5 La	ınd		7 Self-	Rental				
2 Mul	ti-Family Residence 4 Commercial	6 Ro	oya <b>l</b> ties		8 Othe	r (describe)	)			
Incom	e: Properties:	:		Α		E			С	
3	Rents received	3			620.					
4	Royalties received	4								
Exper	ises:									
5	Advertising	5			120.					
6	Auto and travel (see instructions)	6			330.					
7	Cleaning and maintenance	7			190.					
8	Commissions	8								
9	Insurance	9								
10	Legal and other professional fees	10								
11	Management fees	11		2	,400.					
12	Mortgage interest paid to banks, etc. (see instructions)	12								
13	Other interest	13		6	,000.					
14	Repairs	14			200.					
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		9	,240.					
21	Subtract line 20 from line 3 (rents) and/or 4 (royalties). If	f T								
	result is a (loss), see instructions to find out if you must									
	file Form 6198	21		-8	,620.					
22	Deductible rental real estate loss after limitation, if any,									
	on Form 8582 (see instructions)	22	(	-8,	620.)	(	)	(		)
23a	Total of all amounts reported on line 3 for all rental prop	erties			23a		620.			
b	Total of all amounts reported on line 4 for all royalty prop	perties			23b					
С	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					
е	Total of all amounts reported on line 20 for all properties	s			23e		9,240.			
24	Income. Add positive amounts shown on line 21. Do no	<b>ot</b> inc <b>l</b> ւ	ude any	losses	s		. 24			
25	Losses. Add royalty losses from line 21 and rental real estat	e losse	s from I	ine 22.	Enter tota	al losses her	e . <b>25</b>	(	8,	,620.)
26	Total rental real estate and royalty income or (loss).	Comh	ine line	es 24 a	ınd 25 F	nter the re	sult			
	here. If Parts II, III, IV, and line 40 on page 2 do not									
	Schedule 1 (Form 1040 or 1040-SR), line 5, or Form									
	amount in the total on line 41 on page 2								-8	3,620.

Paid Preparer's Due Diligence Checklist

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

▶ To be completed by preparer and filed with Form 1040, 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** 

OMB No. 1545-0074

Department of the Treasury Internal Revenue Service

Taxpayer name(s) shown on return ANANTHACHARY RUDROJU & ANURADHA SREEPADA Taxpayer identification number 179-61-9948

Enter preparer's name and PTIN

SYAI	M PRIYA RAM SAGAR GUPTA TALLAM P0208270	3		
Part	Due Diligence Requirements			
	e check the appropriate box for the credit(s) and/or HOH filing status claimed on the return and complete	the rel	ated Pa	arts HV
for the	benefit(s) claimed (check all that apply).	OTC	□ H	OH
1	Did you complete the return based on information for tax year 2019 provided by the taxpayer or	Yes	No	N/A
	reasonably obtained by you?	×		
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?	X		
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 compute the amount(s) of any credit(s)	×		
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.)		X	
а	Did you make reasonable inquiries to determine the correct, complete, and consistent information? .		П	
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.)			
5	Did you satisfy the record retention requirement? To meet the record retention requirement, you must keep a copy of your documentation referenced in 4b, a copy of this Form 8867, a copy of any applicable worksheet(s), a record of how, when, and from whom the information used to prepare Form 8867 and any applicable worksheet(s) was obtained, and a copy of any document(s) provided by the taxpayer that you relied on to determine eligibility for the credit(s) and/or HOH filing status or to compute the amount(s) of the credit(s)	X		
	List those documents, if any, that you relied on.			
6	Did you ask the taxpayer whether he/she could provide documentation to substantiate eligibility for the credit(s) and/or HOH filing status and the amount(s) of any credit(s) claimed on the return if his/her return is selected for audit?	V		
7	Did you ask the taxpayer if any of these credits were disallowed or reduced in a previous year?	X		
7	(If credits were disallowed or reduced, go to question 7a; if not, go to question 8.)			
а	Did you complete the required recertification Form 8862?			
8	If the taxpayer is reporting self-employment income, did you ask questions to prepare a complete and			
5	correct Schedule C (Form 1040 or 1040-SR)?			

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Part	Due Diligence Questions for Returns Claiming EIC (If the return does not claim EIC, go to Part III.)			
9a	Have you determined that the taxpayer is, in fact, eligible to claim the EIC for the number of qualifying children claimed, or is eligible to claim the EIC without a qualifying child? (Skip 9b and 9c if the taxpayer	Yes	No	N/A
	is claiming the EIC and does not have a qualifying child.)			
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?			
С	Did you explain to the taxpayer the rules about claiming the EIC when a child is the qualifying child of			
Dout	more than one person (tiebreaker rules)?	A OTO		
Part	Due Diligence Questions for Returns Claiming CTC/ACTC/ODC (If the return does not claim CTC to Part IV.)	, ACTO	, or OD	C, go
10	Have you determined that each qualifying person for the CTC/ACTC/ODC is the taxpayer's dependent who is	Yes	No	N/A
	a citizen, national, or resident of the United States?	×		
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?			
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?	X		
Part				
13	Did the taxpayer provide substantiation for the credit, such as a Form 1098-T and/or receipts for the qua		Yes	No
	tuition and related expenses for the claimed AOTC?			
Part	Due Diligence Questions for Claiming HOH (If the return does not claim HOH filing status, go to Pa	art VI.)		
14	Have you determined that the taxpayer was unmarried or considered unmarried on the last day of the tax		Yes	No
	and provided more than half of the cost of keeping up a home for the year for a qualifying person?			
Part	•			
	➤ You will have complied with all due diligence requirements for claiming the applicable credit(s) are status on the return of the taxpayer identified above if you:	nd/or H	OH filir	ng
	A. Interview the taxpayer, ask adequate questions, contemporaneously document the taxpayer's responsion your notes, review adequate information to determine if the taxpayer is eligible to claim the credit(s) status and to compute the amount(s) of the credit(s);			
	B. Complete this Form 8867 truthfully and accurately and complete the actions described in this checkl credit(s) claimed and HOH filing status, if claimed;	ist for a	ıny app	licable
	C. Submit Form 8867 in the manner required; <b>and</b>			
	D. Keep all five of the following records for 3 years from the latest of the dates specified in the Form 880 Document Retention.	67 instr	uctions	under
	1. A copy of this Form 8867.			
	2. The applicable worksheet(s) or your own worksheet(s) for any credit(s) claimed.			
	<ol> <li>Copies of any documents provided by the taxpayer on which you relied to determine the taxpayer's el credit(s) and/or HOH filing status and to compute the amount(s) of the credit(s).</li> </ol>	igibility	for the	
	<ol> <li>A record of how, when, and from whom the information used to prepare this form and the applical obtained.</li> </ol>	ole wor	ksheet(	s) was
	<ol> <li>A record of any additional information you relied upon, including questions you asked and the taxpa determine the taxpayer's eligibility for the credit(s) and/or HOH filing status and to compute the amo</li> </ol>			
	▶ If you have not complied with all due diligence requirements, you may have to pay a \$530 penalty	` '		` '
	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	Yes	No
	complete?		X	
	REV 04/02/20 PRO	F	orm <b>886</b>	<b>7</b> (2019)