

▼ Detach Here and Mail With Your Payment ▼

Department of the Treasury  
Internal Revenue Service

Calendar Year —  
Due **04/15/2020**

# 2020 Form 1040-ES Payment Voucher 1

File only if you are making a payment of estimated tax by check or money order. Mail this voucher with your check or money order payable to the **'United States Treasury.'** Write your social security number and '2020 Form 1040-ES' on your check or money order. Do not send cash. Enclose, but do not staple or attach, your payment with this voucher.

Amount of estimated tax  
you are paying by check  
or money order . . . . . ▶

**1,658.**

REV 02/23/20 PRO 1555

633-27-3076                      995-86-3267  
SUJAN KUMAR PEPOLLA  
LAKSHMI PRASANNA PEPOLLA  
40813 ROBIN STREET  
FREMONT CA 94538

INTERNAL REVENUE SERVICE  
PO BOX 510000  
SAN FRANCISCO CA 94151-5100

633273076 IA PEP0 30 0 202012 430

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Department of the Treasury  
Internal Revenue Service

Calendar Year —  
Due **06/15/2020**

## 2020 Form 1040-ES Payment Voucher 2

File only if you are making a payment of estimated tax by check or money order. Mail this voucher with your check or money order payable to the **'United States Treasury.'** Write your social security number and '2020 Form 1040-ES' on your check or money order. Do not send cash. Enclose, but do not staple or attach, your payment with this voucher.

Amount of estimated tax  
you are paying by check  
or money order . . . . . ▶

**1,658.**

REV 02/23/20 PRO 1555

633-27-3076                      995-86-3267  
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633273076 IA PEP0 30 0 202012 430

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Department of the Treasury  
Internal Revenue Service

Calendar Year —  
Due **09/15/2020**

# 2020 Form 1040-ES Payment Voucher 3

File only if you are making a payment of estimated tax by check or money order. Mail this voucher with your check or money order payable to the **'United States Treasury.'** Write your social security number and '2020 Form 1040-ES' on your check or money order. Do not send cash. Enclose, but do not staple or attach, your payment with this voucher.

Amount of estimated tax  
you are paying by check  
or money order . . . . . ▶

**1,658.**

REV 02/23/20 PRO 1555

633-27-3076                      995-86-3267  
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LAKSHMI PRASANNA PEPOLLA  
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FREMONT CA 94538

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PO BOX 510000  
SAN FRANCISCO CA 94151-5100

633273076 IA PEP0 30 0 202012 430

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Department of the Treasury  
Internal Revenue Service

Calendar Year —  
Due 01/15/2021

# 2020 Form 1040-ES Payment Voucher 4

File only if you are making a payment of estimated tax by check or money order. Mail this voucher with your check or money order payable to the **'United States Treasury.'** Write your social security number and '2020 Form 1040-ES' on your check or money order. Do not send cash. Enclose, but do not staple or attach, your payment with this voucher.

Amount of estimated tax  
you are paying by check  
or money order . . . . . ▶

1,658.

REV 02/23/20 PRO 1555

633-27-3076                      995-86-3267  
SUJAN KUMAR PEPOLLA  
LAKSHMI PRASANNA PEPOLLA  
40813 ROBIN STREET  
FREMONT CA 94538

INTERNAL REVENUE SERVICE  
PO BOX 510000  
SAN FRANCISCO CA 94151-5100

633273076 IA PEP0 30 0 202012 430

**IRS e-file Signature Authorization**

**2019**

▶ **ERO must obtain and retain completed Form 8879.**  
 ▶ **Go to [www.irs.gov/Form8879](http://www.irs.gov/Form8879) for the latest information.**

Submission Identification Number (SID) ▶

Taxpayer's name SUJAN KUMAR PEPOLLA	Social security number 633-27-3076
Spouse's name LAKSHMI PRASANNA PEPOLLA	Spouse's social security number 995-86-3267

**Part I Tax Return Information – Tax Year Ending December 31, 2019 (Whole dollars only)**

<b>1</b> Adjusted gross income (Form 1040 or 1040-SR, line 8b; Form 1040-NR, line 35)	<b>1</b>	154,973.
<b>2</b> Total tax (Form 1040 or 1040-SR, line 16; Form 1040-NR, line 61)	<b>2</b>	21,210.
<b>3</b> Federal income tax withheld from Forms W-2 and 1099 (Form 1040 or 1040-SR, line 17; Form 1040-NR, line 62a)	<b>3</b>	16,702.
<b>4</b> Refund (Form 1040 or 1040-SR, line 21a; Form 1040-NR, line 73a; Form 1040-SS, Part I, line 13a)	<b>4</b>	
<b>5</b> Amount you owe (Form 1040 or 1040-SR, line 23; Form 1040-NR, line 75)	<b>5</b>	3,089.

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

Under penalties of perjury, I declare that I have examined a copy of my electronic individual income tax return and accompanying schedules and statements for the tax year ending December 31, 2019, and to the best of my knowledge and belief, they are true, correct, and complete. I further declare that the amounts in Part I above are the amounts from my electronic income tax return. I consent to allow my intermediate service provider, transmitter, or electronic return originator (ERO) to send my return to the IRS and to receive from the IRS (a) an acknowledgement of receipt or reason for rejection of the transmission, (b) the reason for any delay in processing the return or refund, and (c) the date of any refund. If applicable, I authorize the U.S. Treasury and its designated Financial Agent to initiate an ACH electronic funds withdrawal (direct debit) entry to the financial institution account indicated in the tax preparation software for payment of my federal taxes owed on this return and/or a payment of estimated tax, and the financial institution to debit the entry to this account. This authorization is to remain in full force and effect until I notify the U.S. Treasury Financial Agent to terminate the authorization. To revoke (cancel) a payment, I must contact the U.S. Treasury Financial Agent at **1-888-353-4537**. Payment cancellation requests must be received no later than 2 business days prior to the payment (settlement) date. I also authorize the financial institutions involved in the processing of the electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payment. I further acknowledge that the personal identification number (PIN) below is my signature for my electronic income tax return and, if applicable, my Electronic Funds Withdrawal Consent.

**Taxpayer's PIN: check one box only**

I authorize GLOBAL TAXES LLC to enter or generate my PIN 

7	3	0	7	6
---	---	---	---	---

 as my signature on my tax year 2019 electronically filed income tax return.  
ERO firm name Enter five digits, but don't enter all zeros

I will enter my PIN as my signature on my tax year 2019 electronically filed 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 PIN: check one box only**

I authorize GLOBAL TAXES LLC to enter or generate my PIN 

6	3	2	6	7
---	---	---	---	---

 as my signature on my tax year 2019 electronically filed income tax return.  
ERO firm name Enter five digits, but don't enter all zeros

I will enter my PIN as my signature on my tax year 2019 electronically filed 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 signature ▶ \_\_\_\_\_ Date ▶ \_\_\_\_\_

**Practitioner PIN Method Returns Only—continue below**

**Part III Certification and Authentication – Practitioner PIN Method Only**

**ERO's EFIN/PIN.** Enter your six-digit EFIN followed by your five-digit self-selected PIN. 

5	8	7	2	7	8	6	1	9	8	9
---	---	---	---	---	---	---	---	---	---	---

  
Don't enter all zeros

I certify that the above numeric entry is my PIN, which is my signature for the tax year 2019 electronically filed 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 **Pub. 1345**, Handbook for Authorized IRS e-file Providers of Individual Income Tax Returns.

ERO's signature ▶ \_\_\_\_\_ Date ▶ \_\_\_\_\_

**ERO Must Retain This Form – See Instructions**  
**Don't Submit This Form to the IRS Unless Requested To Do So**

**Filing Status**  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 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 <b>SUJAN KUMAR</b>	Last name <b>PEPOLLA</b>	Your social security number <b>633-27-3076</b>
If joint return, spouse's first name and middle initial <b>LAKSHMI PRASANNA</b>	Last name <b>PEPOLLA</b>	Spouse's social security number <b>995-86-3267</b>
Home address (number and street). If you have a P.O. box, see instructions. <b>40813 ROBIN STREET</b>		Apt. no.
City, town or post office, state, and ZIP code. If you have a foreign address, also complete spaces below (see instructions). <b>FREMONT CA 94538</b>		<b>Presidential Election Campaign</b> 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
Foreign country name	Foreign province/state/county	Foreign postal code

**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, 1955  Are blind **Spouse:**  Was born before January 2, 1955  Is blind

Dependents (see instructions):		(2) Social security number	(3) Relationship to you	(4) ✓ if qualifies for (see instructions):	
(1) First name	Last name			Child tax credit	Credit for other dependents
<b>SAI SATHVIK</b>	<b>PEPOLLA</b>	<b>995-86-3301</b>	<b>Son</b>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<b>RUPAVARSHITHA</b>	<b>PEPOLLA</b>	<b>913-96-5409</b>	<b>Daughter</b>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
				<input type="checkbox"/>	<input type="checkbox"/>
				<input type="checkbox"/>	<input type="checkbox"/>

**Standard Deduction for—**  
 • Single or Married filing separately, \$12,200  
 • Married filing jointly or Qualifying widow(er), \$24,400  
 • Head of household, \$18,350  
 • If you checked any box under *Standard Deduction*, see instructions.

<b>1</b> Wages, salaries, tips, etc. Attach Form(s) W-2 . . . . .					<b>1</b> 149,880.
<b>2a</b> Tax-exempt interest . . . . .	<b>2a</b>		<b>b</b> Taxable interest. Attach Sch. B if required		<b>2b</b>
<b>3a</b> Qualified dividends . . . . .	<b>3a</b>		<b>b</b> Ordinary dividends. Attach Sch. B if required		<b>3b</b>
<b>4a</b> IRA distributions . . . . .	<b>4a</b>		<b>b</b> Taxable amount . . . . .		<b>4b</b>
<b>c</b> Pensions and annuities . . . . .	<b>4c</b>		<b>d</b> Taxable amount . . . . .		<b>4d</b>
<b>5a</b> Social security benefits . . . . .	<b>5a</b>		<b>b</b> Taxable amount . . . . .		<b>5b</b>
<b>6</b> Capital gain or (loss). Attach Schedule D if required. If not required, check here . . . . .					<b>6</b>
<b>7a</b> Other income from Schedule 1, line 9 . . . . .					<b>7a</b> 6,337.
<b>b</b> Add lines 1, 2b, 3b, 4b, 4d, 5b, 6, and 7a. This is your <b>total income</b> . . . . .					<b>7b</b> 156,217.
<b>8a</b> Adjustments to income from Schedule 1, line 22 . . . . .					<b>8a</b> 1,244.
<b>b</b> Subtract line 8a from line 7b. This is your <b>adjusted gross income</b> . . . . .					<b>8b</b> 154,973.
<b>9</b> <b>Standard deduction or itemized deductions</b> (from Schedule A) . . . . .	<b>9</b>	24,400.			
<b>10</b> Qualified business income deduction. Attach Form 8995 or Form 8995-A . . . . .	<b>10</b>	3,271.			
<b>11a</b> Add lines 9 and 10 . . . . .					<b>11a</b> 27,671.
<b>b</b> <b>Taxable income.</b> Subtract line 11a from line 8b. If zero or less, enter -0- . . . . .					<b>11b</b> 127,302.

<b>12a</b>	<b>Tax</b> (see inst.) Check if any from Form(s): 1 <input type="checkbox"/> 8814 2 <input type="checkbox"/> 4972 3 <input type="checkbox"/> _____	<b>12a</b>	19,723.		
<b>b</b>	Add Schedule 2, line 3, and line 12a and enter the total	<b>12b</b>		19,723.	
<b>13a</b>	Child tax credit or credit for other dependents	<b>13a</b>	1,000.		
<b>b</b>	Add Schedule 3, line 7, and line 13a and enter the total	<b>13b</b>		1,000.	
<b>14</b>	Subtract line 13b from line 12b. If zero or less, enter -0-	<b>14</b>		18,723.	
<b>15</b>	Other taxes, including self-employment tax, from Schedule 2, line 10	<b>15</b>		2,487.	
<b>16</b>	Add lines 14 and 15. This is your <b>total tax</b>	<b>16</b>		21,210.	
<b>17</b>	Federal income tax withheld from Forms W-2 and 1099	<b>17</b>		16,702.	
<b>18</b>	Other payments and refundable credits:				
<b>a</b>	Earned income credit (EIC)	<b>18a</b>			
<b>b</b>	Additional child tax credit. Attach Schedule 8812	<b>18b</b>			
<b>c</b>	American opportunity credit from Form 8863, line 8	<b>18c</b>			
<b>d</b>	Schedule 3, line 14	<b>18d</b>	1,451.		
<b>e</b>	Add lines 18a through 18d. These are your <b>total other payments and refundable credits</b>	<b>18e</b>		1,451.	
<b>19</b>	Add lines 17 and 18e. These are your <b>total payments</b>	<b>19</b>		18,153.	

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

**Refund**

<b>20</b>	If line 19 is more than line 16, subtract line 16 from line 19. This is the amount you <b>overpaid</b>	<b>20</b>			
<b>21a</b>	Amount of line 20 you want <b>refunded to you</b> . If Form 8888 is attached, check here <input type="checkbox"/>	<b>21a</b>			
<b>b</b>	Routing number <u>X X X X X X X X X</u> ▶ <b>c</b> Type: <input type="checkbox"/> Checking <input type="checkbox"/> Savings				
<b>d</b>	Account number <u>X X X X X X X X X X X X X X X X X X</u>				
<b>22</b>	Amount of line 20 you want <b>applied to your 2020 estimated tax</b>	<b>22</b>			

**Amount You Owe**

<b>23</b>	<b>Amount you owe.</b> Subtract line 19 from line 16. For details on how to pay, see instructions	<b>23</b>		3,089.	
<b>24</b>	Estimated tax penalty (see instructions)	<b>24</b>		32.	

**Third Party Designee**

Do you want to allow another person (other than your paid preparer) to discuss this return with the IRS? See instructions.  **Yes.** Complete below.  **No**

(Other than paid preparer) 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	If the IRS sent you an Identity Protection PIN, enter it here (see inst.) <input type="text"/>
Spouse's signature. If a joint return, <b>both</b> must sign.	Date	Spouse's occupation	If the IRS sent your spouse an Identity Protection PIN, enter it here (see inst.) <input type="text"/>
Phone no.	Email address		

**Paid Preparer Use Only**

Preparer's name	Preparer's signature	Date	PTIN	Check if:
SYAM PRIYA RAM SAGAR GUPTA TALLAM	SYAM PRIYA RAM SAGAR GUPTA TALLAM	03/03/2020	P02082703	<input type="checkbox"/> 3rd Party Designee
Firm's name ▶ GLOBAL TAXES LLC	Phone no. (646) 727-7157		<input type="checkbox"/> Self-employed	
Firm's address ▶ 2530 Pebble Creek Ln Cumming GA 30041	Firm's EIN ▶ 30-1017196			

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

Department of the Treasury  
Internal Revenue Service

**Additional Income and Adjustments to Income**

▶ **Attach to Form 1040 or 1040-SR.**  
▶ **Go to [www.irs.gov/Form1040](http://www.irs.gov/Form1040) for instructions and the latest information.**

OMB No. 1545-0074

**2019**  
Attachment  
Sequence No. **01**

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

SUJAN KUMAR & LAKSHMI PRASANNA PEPOLLA

Your social security number

633-27-3076

At any time during 2019, did you receive, sell, send, exchange, or otherwise acquire any financial interest in any virtual currency?  Yes  No

**Part I Additional Income**

<b>1</b>	Taxable refunds, credits, or offsets of state and local income taxes . . . . .	<b>1</b>	
<b>2a</b>	Alimony received . . . . .	<b>2a</b>	
<b>b</b>	Date of original divorce or separation agreement (see instructions) ▶		
<b>3</b>	Business income or (loss). Attach Schedule C . . . . .	<b>3</b>	17,600.
<b>4</b>	Other gains or (losses). Attach Form 4797 . . . . .	<b>4</b>	
<b>5</b>	Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E . . . . .	<b>5</b>	-11,263.
<b>6</b>	Farm income or (loss). Attach Schedule F . . . . .	<b>6</b>	
<b>7</b>	Unemployment compensation . . . . .	<b>7</b>	
<b>8</b>	Other income. List type and amount ▶	<b>8</b>	
<b>9</b>	Combine lines 1 through 8. Enter here and on Form 1040 or 1040-SR, line 7a . . . . .	<b>9</b>	6,337.

**Part II Adjustments to Income**

<b>10</b>	Educator expenses . . . . .	<b>10</b>	
<b>11</b>	Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106 . . . . .	<b>11</b>	
<b>12</b>	Health savings account deduction. Attach Form 8889 . . . . .	<b>12</b>	
<b>13</b>	Moving expenses for members of the Armed Forces. Attach Form 3903 . . . . .	<b>13</b>	
<b>14</b>	Deductible part of self-employment tax. Attach Schedule SE . . . . .	<b>14</b>	1,244.
<b>15</b>	Self-employed SEP, SIMPLE, and qualified plans . . . . .	<b>15</b>	
<b>16</b>	Self-employed health insurance deduction . . . . .	<b>16</b>	
<b>17</b>	Penalty on early withdrawal of savings . . . . .	<b>17</b>	
<b>18a</b>	Alimony paid . . . . .	<b>18a</b>	
<b>b</b>	Recipient's SSN . . . . . ▶		
<b>c</b>	Date of original divorce or separation agreement (see instructions) ▶		
<b>19</b>	IRA deduction . . . . .	<b>19</b>	
<b>20</b>	Student loan interest deduction . . . . .	<b>20</b>	
<b>21</b>	Tuition and fees. Attach Form 8917 . . . . .	<b>21</b>	
<b>22</b>	Add lines 10 through 21. These are your <b>adjustments to income</b> . Enter here and on Form 1040 or 1040-SR, line 8a . . . . .	<b>22</b>	1,244.

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

REV 02/23/20 PRO

Schedule 1 (Form 1040 or 1040-SR) 2019



**SCHEDULE 2**  
**(Form 1040 or 1040-SR)**

Department of the Treasury  
Internal Revenue Service

**Additional Taxes**

▶ **Attach to Form 1040 or 1040-SR.**

▶ **Go to [www.irs.gov/Form1040](http://www.irs.gov/Form1040) for instructions and the latest information.**

OMB No. 1545-0074

**2019**  
Attachment  
Sequence No. **02**

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

SUJAN KUMAR & LAKSHMI PRASANNA PEPOLLA

Your social security number

633-27-3076

**Part I Tax**

<b>1</b>	Alternative minimum tax. Attach Form 6251 . . . . .	<b>1</b>	
<b>2</b>	Excess advance premium tax credit repayment. Attach Form 8962 . . . . .	<b>2</b>	
<b>3</b>	Add lines 1 and 2. Enter here and include on Form 1040 or 1040-SR, line 12b . . . . .	<b>3</b>	

**Part II Other Taxes**

<b>4</b>	Self-employment tax. Attach Schedule SE . . . . .	<b>4</b>	2,487.
<b>5</b>	Unreported social security and Medicare tax from Form: <b>a</b> <input type="checkbox"/> 4137 <b>b</b> <input type="checkbox"/> 8919 . . . . .	<b>5</b>	
<b>6</b>	Additional tax on IRAs, other qualified retirement plans, and other tax-favored accounts. Attach Form 5329 if required . . . . .	<b>6</b>	
<b>7a</b>	Household employment taxes. Attach Schedule H . . . . .	<b>7a</b>	
<b>b</b>	Repayment of first-time homebuyer credit from Form 5405. Attach Form 5405 if required . . . . .	<b>7b</b>	
<b>8</b>	Taxes from: <b>a</b> <input type="checkbox"/> Form 8959 <b>b</b> <input type="checkbox"/> Form 8960 <b>c</b> <input type="checkbox"/> Instructions; enter code(s) _____	<b>8</b>	
<b>9</b>	Section 965 net tax liability installment from Form 965-A . . . . .	<b>9</b>	
<b>10</b>	Add lines 4 through 8. These are your <b>total other taxes</b> . Enter here and on Form 1040 or 1040-SR, line 15 . . . . .	<b>10</b>	2,487.

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

REV 02/23/20 PRO

Schedule 2 (Form 1040 or 1040-SR) 2019

**SCHEDULE 3**  
**(Form 1040 or 1040-SR)**

Department of the Treasury  
Internal Revenue Service

**Additional Credits and Payments**

▶ **Attach to Form 1040 or 1040-SR.**  
▶ **Go to [www.irs.gov/Form1040](http://www.irs.gov/Form1040) for instructions and the latest information.**

OMB No. 1545-0074

**2019**  
Attachment  
Sequence No. **03**

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

SUJAN KUMAR & LAKSHMI PRASANNA PEPOLLA

Your social security number

633-27-3076

**Part I Nonrefundable Credits**

<b>1</b>	Foreign tax credit. Attach Form 1116 if required . . . . .	<b>1</b>	
<b>2</b>	Credit for child and dependent care expenses. Attach Form 2441 . . . . .	<b>2</b>	
<b>3</b>	Education credits from Form 8863, line 19 . . . . .	<b>3</b>	
<b>4</b>	Retirement savings contributions credit. Attach Form 8880 . . . . .	<b>4</b>	
<b>5</b>	Residential energy credits. Attach Form 5695 . . . . .	<b>5</b>	
<b>6</b>	Other credits from Form: <b>a</b> <input type="checkbox"/> 3800 <b>b</b> <input type="checkbox"/> 8801 <b>c</b> <input type="checkbox"/> _____	<b>6</b>	
<b>7</b>	Add lines 1 through 6. Enter here and include on Form 1040 or 1040-SR, line 13b . . . . .	<b>7</b>	

**Part II Other Payments and Refundable Credits**

<b>8</b>	2019 estimated tax payments and amount applied from 2018 return . . . . .	<b>8</b>	
<b>9</b>	Net premium tax credit. Attach Form 8962 . . . . .	<b>9</b>	
<b>10</b>	Amount paid with request for extension to file (see instructions) . . . . .	<b>10</b>	
<b>11</b>	Excess social security and tier 1 RRTA tax withheld . . . . .	<b>11</b>	1,451.
<b>12</b>	Credit for federal tax on fuels. Attach Form 4136 . . . . .	<b>12</b>	
<b>13</b>	Credits from Form: <b>a</b> <input type="checkbox"/> 2439 <b>b</b> <input checked="" type="checkbox"/> Reserved <b>c</b> <input type="checkbox"/> 8885 <b>d</b> <input type="checkbox"/> _____	<b>13</b>	
<b>14</b>	Add lines 8 through 13. Enter here and on Form 1040 or 1040-SR, line 18d . . . . .	<b>14</b>	1,451.

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

REV 02/23/20 PRO

Schedule 3 (Form 1040 or 1040-SR) 2019

**SCHEDULE C**  
**(Form 1040 or 1040-SR)**

**Profit or Loss From Business**  
**(Sole Proprietorship)**

OMB No. 1545-0074

**2019**  
Attachment  
Sequence No. **09**

Department of the Treasury  
Internal Revenue Service (99)

▶ Go to [www.irs.gov/ScheduleC](http://www.irs.gov/ScheduleC) for instructions and the latest information.

▶ Attach to Form 1040, 1040-SR, 1040-NR, or 1041; partnerships generally must file Form 1065.

Name of proprietor <b>LAKSHMI PRASANNA PEPOLLA</b>		Social security number (SSN) <b>995-86-3267</b>
<b>A</b> Principal business or profession, including product or service (see instructions) <b>GO COTE ENGINEERING LLC</b>	<b>B</b> Enter code from instructions ▶ <b>7 2 1 1 0 0</b>	
<b>C</b> Business name. If no separate business name, leave blank. <b>LAKSHMI PRASANNA</b>	<b>D</b> Employer ID number (EIN) (see instr.)	
<b>E</b> Business address (including suite or room no.) ▶ <b>14757 ADDISON WAY</b> City, town or post office, state, and ZIP code <b>WOODBINE, MD 21797</b>		
<b>F</b> Accounting method: (1) <input checked="" type="checkbox"/> Cash (2) <input type="checkbox"/> Accrual (3) <input type="checkbox"/> Other (specify) ▶		
<b>G</b> Did you "materially participate" in the operation of this business during 2019? If "No," see instructions for limit on losses . . . <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
<b>H</b> If you started or acquired this business during 2019, check here . . . <input type="checkbox"/>		
<b>I</b> Did you make any payments in 2019 that would require you to file Form(s) 1099? (see instructions) . . . <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No		
<b>J</b> If "Yes," did you or will you file required Forms 1099? . . . <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No		

**Part I Income**

<b>1</b>	Gross receipts or sales. See instructions for line 1 and check the box if this income was reported to you on Form W-2 and the "Statutory employee" box on that form was checked . . . ▶ <input type="checkbox"/>	<b>1</b>	28,800.
<b>2</b>	Returns and allowances . . . . .	<b>2</b>	
<b>3</b>	Subtract line 2 from line 1 . . . . .	<b>3</b>	28,800.
<b>4</b>	Cost of goods sold (from line 42) . . . . .	<b>4</b>	
<b>5</b>	<b>Gross profit.</b> Subtract line 4 from line 3 . . . . .	<b>5</b>	28,800.
<b>6</b>	Other income, including federal and state gasoline or fuel tax credit or refund (see instructions) . . . . .	<b>6</b>	
<b>7</b>	<b>Gross income.</b> Add lines 5 and 6 . . . . . ▶	<b>7</b>	28,800.

**Part II Expenses.** Enter expenses for business use of your home **only** on line 30.

<b>8</b>	Advertising . . . . .	<b>8</b>	1,200.	<b>18</b>	Office expense (see instructions)	<b>18</b>	
<b>9</b>	Car and truck expenses (see instructions) . . . . .	<b>9</b>		<b>19</b>	Pension and profit-sharing plans . . . . .	<b>19</b>	
<b>10</b>	Commissions and fees . . . . .	<b>10</b>		<b>20</b>	Rent or lease (see instructions):	<b>20</b>	
<b>11</b>	Contract labor (see instructions) . . . . .	<b>11</b>		<b>20a</b>	a Vehicles, machinery, and equipment	<b>20a</b>	
<b>12</b>	Depletion . . . . .	<b>12</b>		<b>20b</b>	b Other business property . . . . .	<b>20b</b>	
<b>13</b>	Depreciation and section 179 expense deduction (not included in Part III) (see instructions) . . . . .	<b>13</b>		<b>21</b>	Repairs and maintenance . . . . .	<b>21</b>	3,200.
<b>14</b>	Employee benefit programs (other than on line 19) . . . . .	<b>14</b>		<b>22</b>	Supplies (not included in Part III) . . . . .	<b>22</b>	1,800.
<b>15</b>	Insurance (other than health) . . . . .	<b>15</b>		<b>23</b>	Taxes and licenses . . . . .	<b>23</b>	
<b>16</b>	Interest (see instructions):			<b>24</b>	Travel and meals:		
<b>a</b>	Mortgage (paid to banks, etc.) . . . . .	<b>16a</b>		<b>24a</b>	a Travel . . . . .	<b>24a</b>	2,800.
<b>b</b>	Other . . . . .	<b>16b</b>		<b>24b</b>	b Deductible meals (see instructions) . . . . .	<b>24b</b>	1,600.
<b>17</b>	Legal and professional services . . . . .	<b>17</b>		<b>25</b>	Utilities . . . . .	<b>25</b>	600.
<b>18</b>	<b>Total expenses</b> before expenses for business use of home. Add lines 8 through 27a . . . . . ▶	<b>18</b>	11,200.	<b>26</b>	Wages (less employment credits) . . . . .	<b>26</b>	
<b>29</b>	Tentative profit or (loss). Subtract line 28 from line 7 . . . . .	<b>29</b>	17,600.	<b>27a</b>	Other expenses (from line 48) . . . . .	<b>27a</b>	
<b>30</b>	Expenses for business use of your home. Do not report these expenses elsewhere. Attach Form 8829 unless using the simplified method (see instructions). <b>Simplified method filers only:</b> enter the total square footage of: (a) your home: _____ and (b) the part of your home used for business: _____. Use the Simplified Method Worksheet in the instructions to figure the amount to enter on line 30 . . . . .	<b>30</b>		<b>27b</b>	<b>Reserved for future use</b> . . . . .	<b>27b</b>	
<b>31</b>	<b>Net profit or (loss).</b> Subtract line 30 from line 29. • If a profit, enter on both <b>Schedule 1 (Form 1040 or 1040-SR), line 3</b> (or <b>Form 1040-NR, line 13</b> ) and on <b>Schedule SE, line 2</b> . (If you checked the box on line 1, see instructions). Estates and trusts, enter on <b>Form 1041, line 3</b> . • If a loss, you <b>must</b> go to line 32.	<b>31</b>	17,600.				
<b>32</b>	If you have a loss, check the box that describes your investment in this activity (see instructions). • If you checked 32a, enter the loss on both <b>Schedule 1 (Form 1040 or 1040-SR), line 3</b> (or <b>Form 1040-NR, line 13</b> ) and on <b>Schedule SE, line 2</b> . (If you checked the box on line 1, see the line 31 instructions). Estates and trusts, enter on <b>Form 1041, line 3</b> . • If you checked 32b, you <b>must</b> attach <b>Form 6198</b> . Your loss may be limited.			<b>32a</b>	<input type="checkbox"/> All investment is at risk.		
				<b>32b</b>	<input type="checkbox"/> Some investment is not at risk.		



**SCHEDULE E**  
(Form 1040 or 1040-SR)

**Supplemental Income and Loss**

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

OMB No. 1545-0074

**2019**  
Attachment  
Sequence No. **13**

Department of the Treasury  
Internal Revenue Service (99)

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

▶ Go to [www.irs.gov/ScheduleE](http://www.irs.gov/ScheduleE) for instructions and the latest information.

Name(s) shown on return

SUJAN KUMAR & LAKSHMI PRASANNA PEPOLLA

Your social security number

633-27-3076

**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 2019 that would require you to file Form(s) 1099? (see instructions) . . . . .  Yes  No

**B** If "Yes," did you or will you file required Forms 1099? . . . . .  Yes  No

<b>1a</b>	Physical address of each property (street, city, state, ZIP code)				
<b>A</b>	AMEERPET HYDERABAD TELANGANA IN 500016				
<b>B</b>					
<b>C</b>					
<b>1b</b>	Type of Property (from list below)	<b>2</b> For each rental real estate property listed above, report the number of fair rental and personal use days. Check the <b>QJV</b> box only if you meet the requirements to file as a qualified joint venture. See instructions.	Fair Rental Days	Personal Use Days	QJV
<b>A</b>	1		365	0	<input type="checkbox"/>
<b>B</b>					<input type="checkbox"/>
<b>C</b>					<input type="checkbox"/>

**Type of Property:**

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

Income:		Properties:		A	B	C
<b>3</b>	Rents received . . . . .	<b>3</b>		600.		
<b>4</b>	Royalties received . . . . .	<b>4</b>				
<b>Expenses:</b>						
<b>5</b>	Advertising . . . . .	<b>5</b>		100.		
<b>6</b>	Auto and travel (see instructions) . . . . .	<b>6</b>		350.		
<b>7</b>	Cleaning and maintenance . . . . .	<b>7</b>				
<b>8</b>	Commissions. . . . .	<b>8</b>				
<b>9</b>	Insurance . . . . .	<b>9</b>				
<b>10</b>	Legal and other professional fees . . . . .	<b>10</b>				
<b>11</b>	Management fees . . . . .	<b>11</b>				
<b>12</b>	Mortgage interest paid to banks, etc. (see instructions)	<b>12</b>				
<b>13</b>	Other interest. . . . .	<b>13</b>		6,500.		
<b>14</b>	Repairs. . . . .	<b>14</b>		200.		
<b>15</b>	Supplies . . . . .	<b>15</b>				
<b>16</b>	Taxes . . . . .	<b>16</b>		4,713.		
<b>17</b>	Utilities. . . . .	<b>17</b>				
<b>18</b>	Depreciation expense or depletion . . . . .	<b>18</b>				
<b>19</b>	Other (list) ▶ . . . . .	<b>19</b>				
<b>20</b>	Total expenses. Add lines 5 through 19 . . . . .	<b>20</b>		11,863.		
<b>21</b>	Subtract line 20 from line 3 (rents) and/or 4 (royalties). If result is a (loss), see instructions to find out if you must file Form 6198 . . . . .	<b>21</b>		-11,263.		
<b>22</b>	Deductible rental real estate loss after limitation, if any, on Form 8582 (see instructions) . . . . .	<b>22</b>	(	-11,263.)	(	)
<b>23a</b>	Total of all amounts reported on line 3 for all rental properties . . . . .	<b>23a</b>		600.		
<b>b</b>	Total of all amounts reported on line 4 for all royalty properties . . . . .	<b>23b</b>				
<b>c</b>	Total of all amounts reported on line 12 for all properties . . . . .	<b>23c</b>				
<b>d</b>	Total of all amounts reported on line 18 for all properties . . . . .	<b>23d</b>				
<b>e</b>	Total of all amounts reported on line 20 for all properties . . . . .	<b>23e</b>		11,863.		
<b>24</b>	<b>Income.</b> Add positive amounts shown on line 21. Do not include any losses . . . . .	<b>24</b>				
<b>25</b>	<b>Losses.</b> Add royalty losses from line 21 and rental real estate losses from line 22. Enter total losses here . . . . .	<b>25</b>	(	11,263.)		
<b>26</b>	<b>Total rental real estate and royalty income or (loss).</b> Combine lines 24 and 25. Enter the result here. If Parts II, III, IV, and line 40 on page 2 do not apply to you, also enter this amount on Schedule 1 (Form 1040 or 1040-SR), line 5, or Form 1040-NR, line 18. Otherwise, include this amount in the total on line 41 on page 2 . . . . .	<b>26</b>		-11,263.		-11,263.

**SCHEDULE SE**  
**(Form 1040 or 1040-SR)**

**Self-Employment Tax**

OMB No. 1545-0074

**2019**

Attachment  
Sequence No. **17**

Department of the Treasury  
Internal Revenue Service (99)

▶ Go to [www.irs.gov/ScheduleSE](http://www.irs.gov/ScheduleSE) for instructions and the latest information.

▶ Attach to Form 1040, 1040-SR, or 1040-NR.

Name of person with self-employment income (as shown on Form 1040, 1040-SR, or 1040-NR)

LAKSHMI PRASANNA PEPOLLA

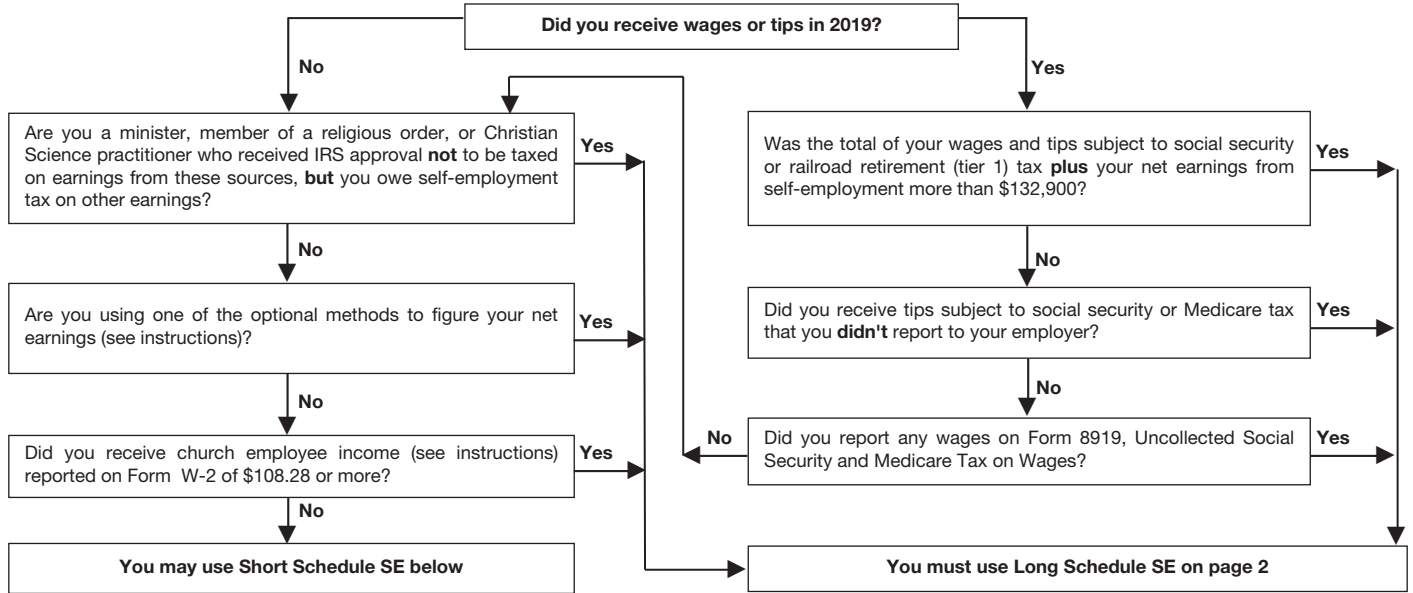
Social security number of person  
with **self-employment** income ▶

995-86-3267

**Before you begin:** To determine if you must file Schedule SE, see the instructions.

**May I Use Short Schedule SE or Must I Use Long Schedule SE?**

**Note:** Use this flowchart **only** if you must file Schedule SE. If unsure, see *Who Must File Schedule SE* in the instructions.



**Section A—Short Schedule SE. Caution:** Read above to see if you can use Short Schedule SE.

<b>1a</b>	Net farm profit or (loss) from Schedule F, line 34, and farm partnerships, Schedule K-1 (Form 1065), box 14, code A . . . . .	<b>1a</b>	
<b>b</b>	If you received social security retirement or disability benefits, enter the amount of Conservation Reserve Program payments included on Schedule F, line 4b, or listed on Schedule K-1 (Form 1065), box 20, code AH . . . . .	<b>1b</b>	( )
<b>2</b>	Net profit or (loss) from Schedule C, line 31; and Schedule K-1 (Form 1065), box 14, code A (other than farming). Ministers and members of religious orders, see instructions for types of income to report on this line. See instructions for other income to report . . . . .	<b>2</b>	17,600.
<b>3</b>	Combine lines 1a, 1b, and 2 . . . . .	<b>3</b>	17,600.
<b>4</b>	Multiply line 3 by 92.35% (0.9235). If less than \$400, you don't owe self-employment tax; <b>don't</b> file this schedule unless you have an amount on line 1b . . . . . ▶	<b>4</b>	16,254.
<b>5</b>	<b>Self-employment tax.</b> If the amount on line 4 is: • \$132,900 or less, multiply line 4 by 15.3% (0.153). Enter the result here and on <b>Schedule 2 (Form 1040 or 1040-SR), line 4, or Form 1040-NR, line 55.</b> • More than \$132,900, multiply line 4 by 2.9% (0.029). Then, add \$16,479.60 to the result. Enter the total here and on <b>Schedule 2 (Form 1040 or 1040-SR), line 4, or Form 1040-NR, line 55 .</b>	<b>5</b>	2,487.
<b>6</b>	<b>Deduction for one-half of self-employment tax.</b> Multiply line 5 by 50% (0.50). Enter the result here and on <b>Schedule 1 (Form 1040 or 1040-SR), line 14, or Form 1040-NR, line 27 . . . . .</b>	<b>6</b>	1,244.

# 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](http://www.irs.gov/Form8889) for instructions and the latest information.**

2019

Attachment  
Sequence No. **52**

Name(s) shown on Form 1040, 1040-SR, or 1040-NR  
**SUJAN KUMAR PEPOLLA**

Social security number of HSA beneficiary. If both spouses have HSAs, see instructions ▶ **633-27-3076**

**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.

<b>1</b>	Check the box to indicate your coverage under a high-deductible health plan (HDHP) during 2019 (see instructions) . . . . . ▶		<input type="checkbox"/> Self-only <input checked="" type="checkbox"/> Family
<b>2</b>	HSA contributions you made for 2019 (or those made on your behalf), including those made from January 1, 2020, through April 15, 2020, that were for 2019. <b>Do not</b> include employer contributions, contributions through a cafeteria plan, or rollovers (see instructions) . . . . .	<b>2</b>	0.
<b>3</b>	If you were under age 55 at the end of 2019 and, on the first day of <b>every</b> month during 2019, you were, or were considered, an eligible individual with the <b>same</b> coverage, enter \$3,500 (\$7,000 for family coverage). <b>All others</b> , see the instructions for the amount to enter . . . . .	<b>3</b>	7,000.
<b>4</b>	Enter the amount you and your employer contributed to your Archer MSAs for 2019 from Form 8853, lines 1 and 2. If you or your spouse had family coverage under an HDHP at any time during 2019, also include any amount contributed to your spouse's Archer MSAs . . . . .	<b>4</b>	0.
<b>5</b>	Subtract line 4 from line 3. If zero or less, enter -0- . . . . .	<b>5</b>	7,000.
<b>6</b>	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 2019, see the instructions for the amount to enter . . . . .	<b>6</b>	7,000.
<b>7</b>	If you were age 55 or older at the end of 2019, married, and you or your spouse had family coverage under an HDHP at any time during 2019, enter your additional contribution amount (see instructions) . . . . .	<b>7</b>	
<b>8</b>	Add lines 6 and 7 . . . . .	<b>8</b>	7,000.
<b>9</b>	Employer contributions made to your HSAs for 2019 . . . . .	<b>9</b>	1,000.
<b>10</b>	Qualified HSA funding distributions . . . . .	<b>10</b>	
<b>11</b>	Add lines 9 and 10 . . . . .	<b>11</b>	1,000.
<b>12</b>	Subtract line 11 from line 8. If zero or less, enter -0- . . . . .	<b>12</b>	6,000.
<b>13</b>	<b>HSA deduction.</b> Enter the <b>smaller</b> of line 2 or line 12 here and on Schedule 1 (Form 1040 or 1040-SR), line 12, or Form 1040-NR, line 25 . . . . .	<b>13</b>	0.
<b>Caution:</b> If line 2 is more than line 13, you may have to pay an additional tax (see instructions).			

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

<b>14a</b>	Total distributions you received in 2019 from all HSAs (see instructions) . . . . .	<b>14a</b>	
<b>b</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) . . . . .	<b>14b</b>	
<b>c</b>	Subtract line 14b from line 14a . . . . .	<b>14c</b>	
<b>15</b>	Qualified medical expenses paid using HSA distributions (see instructions) . . . . .	<b>15</b>	
<b>16</b>	<b>Taxable HSA distributions.</b> Subtract line 15 from line 14c. If zero or less, enter -0-. Also, include this amount in the total on Schedule 1 (Form 1040 or 1040-SR), line 8, or Form 1040-NR, line 21. Enter "HSA" and the amount on the line next to the box . . . . .	<b>16</b>	
<b>17a</b>	If any of the distributions included on line 16 meet any of the <b>Exceptions to the Additional 20% Tax</b> (see instructions), check here . . . . . ▶ <input type="checkbox"/>		
<b>b</b>	<b>Additional 20% tax</b> (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 or 1040-SR), line 8, or Form 1040-NR, line 60. Check box c on Schedule 2 (Form 1040 or 1040-SR), line 8, or box b on Form 1040-NR, line 60. Enter "HSA" and the amount on the line next to the box . . . . .	<b>17b</b>	

**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.

<b>18</b>	Last-month rule . . . . .	<b>18</b>	
<b>19</b>	Qualified HSA funding distribution . . . . .	<b>19</b>	
<b>20</b>	<b>Total income.</b> Add lines 18 and 19. Include this amount on Schedule 1 (Form 1040 or 1040-SR), line 8, or Form 1040-NR, line 21. On the dotted line next to Schedule 1 (Form 1040 or 1040-SR), line 8, or Form 1040-NR, line 21, enter "HSA" and the amount . . . . .	<b>20</b>	
<b>21</b>	<b>Additional tax.</b> Multiply line 20 by 10% (0.10). Include this amount in the total on Schedule 2 (Form 1040 or 1040-SR), line 8, or Form 1040-NR, line 60. Check box c on Schedule 2 (Form 1040 or 1040-SR), line 8, or box b on Form 1040-NR, line 60. Enter "HDHP" and the amount on the line next to the box . . . . .	<b>21</b>	



**Qualified Business Income Deduction  
Simplified Computation**

Department of the Treasury  
Internal Revenue Service

▶ **Attach to your tax return.**

Attachment  
Sequence No. **55**

▶ **Go to [www.irs.gov/Form8995](http://www.irs.gov/Form8995) for instructions and the latest information.**

Name(s) shown on return: **SUJAN KUMAR & LAKSHMI PRASANNA PEPOLLA**      Your taxpayer identification number: **633-27-3076**

<b>1</b>	<b>(a)</b> Trade, business, or aggregation name	<b>(b)</b> Taxpayer identification number	<b>(c)</b> Qualified business income or (loss)
<b>i</b>	LAKSHMI PRASANNA	995863267	16,356.
<b>ii</b>			
<b>iii</b>			
<b>iv</b>			
<b>v</b>			

<b>2</b>	Total qualified business income or (loss). Combine lines 1i through 1v, column (c)	<b>2</b> 16,356.	
<b>3</b>	Qualified business net (loss) carryforward from the prior year	<b>3</b>	
<b>4</b>	Total qualified business income. Combine lines 2 and 3. If zero or less, enter -0-	<b>4</b> 16,356.	
<b>5</b>	Qualified business income component. Multiply line 4 by 20% (0.20)		<b>5</b> 3,271.
<b>6</b>	Qualified REIT dividends and publicly traded partnership (PTP) income or (loss) (see instructions)	<b>6</b>	
<b>7</b>	Qualified REIT dividends and qualified PTP (loss) carryforward from the prior year	<b>7</b>	
<b>8</b>	Total qualified REIT dividends and PTP income. Combine lines 6 and 7. If zero or less, enter -0-	<b>8</b>	
<b>9</b>	REIT and PTP component. Multiply line 8 by 20% (0.20)		<b>9</b>
<b>10</b>	Qualified business income deduction before the income limitation. Add lines 5 and 9		<b>10</b> 3,271.
<b>11</b>	Taxable income before qualified business income deduction	<b>11</b> 130,573.	
<b>12</b>	Net capital gain (see instructions)	<b>12</b> 0.	
<b>13</b>	Subtract line 12 from line 11. If zero or less, enter -0-	<b>13</b> 130,573.	
<b>14</b>	Income limitation. Multiply line 13 by 20% (0.20)		<b>14</b> 26,115.
<b>15</b>	Qualified business income deduction. Enter the lesser of line 10 or line 14. Also enter this amount on the applicable line of your return ▶		<b>15</b> 3,271.
<b>16</b>	Total qualified business (loss) carryforward. Combine lines 2 and 3. If greater than zero, enter -0-		<b>16</b> 0.
<b>17</b>	Total qualified REIT dividends and PTP (loss) carryforward. Combine lines 6 and 7. If greater than zero, enter -0-		<b>17</b> 0.

**Paid Preparer's Due Diligence Checklist**

Department of the Treasury  
Internal Revenue Service

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

**2019**

► **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](http://www.irs.gov/Form8867) for instructions and the latest information.**

Attachment  
Sequence No. **70**

Taxpayer name(s) shown on return <b>SUJAN KUMAR &amp; LAKSHMI PRASANNA PEPOLLA</b>	Taxpayer identification number <b>633-27-3076</b>
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Enter preparer's name and PTIN <b>SYAM PRIYA RAM SAGAR GUPTA TALLAM</b>	PTIN <b>P02082703</b>
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**Part I Due Diligence Requirements**

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

	Yes	No	N/A
<b>1</b> Did you complete the return based on information for tax year 2019 provided by the taxpayer or reasonably obtained by you? . . . . .	<input checked="" type="checkbox"/>	<input type="checkbox"/>	
<b>2</b> If credits are claimed on the return, did you complete the applicable EIC and/or CTC/ACTC/ODC worksheets found in the Form 1040, 1040-SR, 1040-NR, 1040-PR, or 1040-SS instructions, and/or the AOTC worksheet found in the Form 8863 instructions, or your own worksheet(s) that provides the same information, and all related forms and schedules for each credit claimed? . . . . .	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<b>3</b> 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) . . . . .	<input checked="" type="checkbox"/>	<input type="checkbox"/>	
<b>4</b> Did any information provided by the taxpayer or a third party for use in preparing the return, or information reasonably known to you, appear to be incorrect, incomplete, or inconsistent? (If "Yes," answer questions 4a and 4b. If "No," go to question 5.) . . . . .	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
<b>a</b> Did you make reasonable inquiries to determine the correct, complete, and consistent information? . . . . .	<input type="checkbox"/>	<input type="checkbox"/>	
<b>b</b> Did you contemporaneously document your inquiries? (Documentation should include the questions you asked, whom you asked, when you asked, the information that was provided, and the impact the information had on your preparation of the return.) . . . . .	<input type="checkbox"/>	<input type="checkbox"/>	
<b>5</b> 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) . . . . . List those documents, if any, that you relied on. _____ _____ _____	<input checked="" type="checkbox"/>	<input type="checkbox"/>	
<b>6</b> Did you ask the taxpayer whether he/she could provide documentation to substantiate eligibility for the credit(s) and/or HOH filing status and the amount(s) of any credit(s) claimed on the return if his/her return is selected for audit? . . . . .	<input checked="" type="checkbox"/>	<input type="checkbox"/>	
<b>7</b> Did you ask the taxpayer if any of these credits were disallowed or reduced in a previous year? . . . . . (If credits were disallowed or reduced, go to question 7a; if not, go to question 8.)	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<b>a</b> Did you complete the required recertification Form 8862? . . . . .	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<b>8</b> If the taxpayer is reporting self-employment income, did you ask questions to prepare a complete and correct Schedule C (Form 1040 or 1040-SR)? . . . . .	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

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

	Yes	No	N/A
<b>9a</b> 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 is claiming the EIC and does not have a qualifying child.) . . . . .	<input type="checkbox"/>	<input type="checkbox"/>	
<b>b</b> Did you ask the taxpayer if the child lived with the taxpayer for over half of the year, even if the taxpayer has supported the child the entire year? . . . . .	<input type="checkbox"/>	<input type="checkbox"/>	
<b>c</b> Did you explain to the taxpayer the rules about claiming the EIC when a child is the qualifying child of more than one person (tiebreaker rules)? . . . . .	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

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

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

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

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

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

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

**Part VI Eligibility Certification**

► **You will have complied with all due diligence requirements for claiming the applicable credit(s) and/or HOH filing status on the return of the taxpayer identified above if you:**

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

► **If you have not complied with all due diligence requirements, you may have to pay a \$530 penalty for each failure to comply related to a claim of an applicable credit or HOH filing status.**

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

**Passive Activity Loss Limitations**

Department of the Treasury  
Internal Revenue Service (99)

▶ See separate instructions.  
▶ Attach to Form 1040, Form 1040-SR, or Form 1041.  
▶ Go to [www.irs.gov/Form8582](http://www.irs.gov/Form8582) for instructions and the latest information.

Name(s) shown on return

SUJAN KUMAR & LAKSHMI PRASANNA PEPOLLA

Identifying number

633-27-3076

**Part I 2019 Passive Activity Loss**

**Caution:** Complete Worksheets 1, 2, and 3 before completing Part I.

**Rental Real Estate Activities With Active Participation** (For the definition of active participation, see **Special Allowance for Rental Real Estate Activities** in the instructions.)

<b>1a</b> Activities with net income (enter the amount from Worksheet 1, column (a)) . . . . .	<b>1a</b>		
<b>b</b> Activities with net loss (enter the amount from Worksheet 1, column (b)) . . . . .	<b>1b</b>	( )	
<b>c</b> Prior years' unallowed losses (enter the amount from Worksheet 1, column (c)) . . . . .	<b>1c</b>	( )	
<b>d</b> Combine lines 1a, 1b, and 1c . . . . .			<b>1d</b>

**Commercial Revitalization Deductions From Rental Real Estate Activities**

<b>2a</b> Commercial revitalization deductions from Worksheet 2, column (a) . . . . .	<b>2a</b>	( )	
<b>b</b> Prior year unallowed commercial revitalization deductions from Worksheet 2, column (b) . . . . .	<b>2b</b>	( )	
<b>c</b> Add lines 2a and 2b . . . . .			<b>2c</b> ( )

**All Other Passive Activities**

<b>3a</b> Activities with net income (enter the amount from Worksheet 3, column (a)) . . . . .	<b>3a</b>	17,600.	
<b>b</b> Activities with net loss (enter the amount from Worksheet 3, column (b)) . . . . .	<b>3b</b>	( 0. )	
<b>c</b> Prior years' unallowed losses (enter the amount from Worksheet 3, column (c)) . . . . .	<b>3c</b>	( )	
<b>d</b> Combine lines 3a, 3b, and 3c . . . . .			<b>3d</b> 17,600.

<b>4</b> Combine lines 1d, 2c, and 3d. If this line is zero or more, stop here and include this form with your return; all losses are allowed, including any prior year unallowed losses entered on line 1c, 2b, or 3c. Report the losses on the forms and schedules normally used . . . . .	<b>4</b>		17,600.
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- If line 4 is a loss and:
- Line 1d is a loss, go to Part II.
  - Line 2c is a loss (and line 1d is zero or more), skip Part II and go to Part III.
  - Line 3d is a loss (and lines 1d and 2c are zero or more), skip Parts II and III and go to line 15.

**Caution:** If your filing status is married filing separately and you lived with your spouse at any time during the year, **do not** complete Part II or Part III. Instead, go to line 15.

**Part II Special Allowance for Rental Real Estate Activities With Active Participation**

**Note:** Enter all numbers in Part II as positive amounts. See instructions for an example.

<b>5</b> Enter the <b>smaller</b> of the loss on line 1d or the loss on line 4 . . . . .	<b>5</b>	
<b>6</b> Enter \$150,000. If married filing separately, see instructions . . . . .	<b>6</b>	
<b>7</b> Enter modified adjusted gross income, but not less than zero. See instructions <b>Note:</b> If line 7 is greater than or equal to line 6, skip lines 8 and 9, enter -0- on line 10. Otherwise, go to line 8.	<b>7</b>	
<b>8</b> Subtract line 7 from line 6 . . . . .	<b>8</b>	
<b>9</b> Multiply line 8 by 50% (0.50). <b>Do not</b> enter more than \$25,000. If married filing separately, see instructions	<b>9</b>	
<b>10</b> Enter the <b>smaller</b> of line 5 or line 9 . . . . . If line 2c is a loss, go to Part III. Otherwise, go to line 15.	<b>10</b>	0.

**Part III Special Allowance for Commercial Revitalization Deductions From Rental Real Estate Activities**

**Note:** Enter all numbers in Part III as positive amounts. See the example for Part II in the instructions.

<b>11</b> Enter \$25,000 reduced by the amount, if any, on line 10. If married filing separately, see instructions . . . . .	<b>11</b>	
<b>12</b> Enter the loss from line 4 . . . . .	<b>12</b>	
<b>13</b> Reduce line 12 by the amount on line 10 . . . . .	<b>13</b>	
<b>14</b> Enter the <b>smallest</b> of line 2c (treated as a positive amount), line 11, or line 13 . . . . .	<b>14</b>	

**Part IV Total Losses Allowed**

<b>15</b> Add the income, if any, on lines 1a and 3a and enter the total . . . . .	<b>15</b>	
<b>16</b> <b>Total losses allowed from all passive activities for 2019.</b> Add lines 10, 14, and 15. See instructions to find out how to report the losses on your tax return . . . . .	<b>16</b>	

**Caution:** The worksheets must be filed with your tax return. Keep a copy for your records.

**Worksheet 1—For Form 8582, Lines 1a, 1b, and 1c** (see instructions)

Name of activity	Current year		Prior years	Overall gain or loss	
	(a) Net income (line 1a)	(b) Net loss (line 1b)	(c) Unallowed loss (line 1c)	(d) Gain	(e) Loss
<b>Total.</b> Enter on Form 8582, lines 1a, 1b, and 1c . . . . . ▶					

**Worksheet 2—For Form 8582, Lines 2a and 2b** (see instructions)

Name of activity	(a) Current year deductions (line 2a)	(b) Prior year unallowed deductions (line 2b)	(c) Overall loss
<b>Total.</b> Enter on Form 8582, lines 2a and 2b . . . . . ▶			

**Worksheet 3—For Form 8582, Lines 3a, 3b, and 3c** (see instructions)

Name of activity	Current year		Prior years	Overall gain or loss	
	(a) Net income (line 3a)	(b) Net loss (line 3b)	(c) Unallowed loss (line 3c)	(d) Gain	(e) Loss
LAKSHMI PRASANNA	17,600.	0.		17,600.	
<b>Total.</b> Enter on Form 8582, lines 3a, 3b, and 3c . . . . . ▶	17,600.	0.			

**Worksheet 4—Use This Worksheet if an Amount Is Shown on Form 8582, Line 10 or 14.** See instructions.

Name of activity	Form or schedule and line number to be reported on (see instructions)	(a) Loss	(b) Ratio	(c) Special allowance	(d) Subtract column (c) from column (a)
<b>Total</b> . . . . . ▶			1.00		

**Worksheet 5—Allocation of Unallowed Losses** (see instructions)

Name of activity	Form or schedule and line number to be reported on (see instructions)	(a) Loss	(b) Ratio	(c) Unallowed loss
<b>Total</b> . . . . . ▶			1.00	

TAXABLE YEAR

FORM

2019

California e-file Signature Authorization for Individuals

8879

Table with 2 columns: Name (Your name, Spouse's/RDP's name) and SSN/ITIN. Values include SUJAN KUMAR PEPOLLA, LAKSHMI PRASANNA PEPOLLA, 633-27-3076, and 995-86-3267.

Part I Tax Return Information (whole dollars only)

Table with 2 columns: Line number and Amount. Line 1: California Adjusted Gross Income, 122,748. Line 2: Amount You Owe. Line 3: Refund or No Amount Due, 1,973.

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, 2019, 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

- Checkboxes for PIN authorization: 'I authorize GLOBAL TAXES LLC to enter my PIN' (checked) and 'I will enter my PIN as my signature...'. Includes a PIN box with digits 7, 3, 0, 7, 6.

Your signature Date

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

- Checkboxes for PIN authorization: 'I authorize GLOBAL TAXES LLC to enter my PIN' (checked) and 'I will enter my PIN as my signature...'. Includes a PIN box with digits 6, 3, 2, 6, 7.

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 2019 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, 2019 Handbook for Authorized e-file Providers.

ERO's signature Date 03/03/2020

# California Nonresident or Part-Year Resident Income Tax Return

2019

540NR

APE

ATTACH FEDERAL RETURN

633-27-3076 PEPO 995-86-3267  
SUJANKUMAR PEPOLLA  
LAKSHMIPRAS PEPOLLA

19 PBA 721100

40813 ROBIN STREET  
FREMONT CA 94538

06-13-1979 06-16-1984

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 . . . . .

► 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. If you checked the box on line 6, see instructions.  7  X \$122 =  \$

8 **Blind:** If you (or your spouse/RDP) are visually impaired, enter 1; if both are visually impaired, enter 2 . . . . .  8  X \$122 =  \$

9 **Senior:** If you (or your spouse/RDP) are 65 or older, enter 1; if both are 65 or older, enter 2 . . . . .  9  X \$122 =  \$

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

Exemptions

	Dependent 1	Dependent 2	Dependent 3
First Name	<input checked="" type="radio"/> SAI SATHVIK	<input checked="" type="radio"/> RUPAVARSHIT	<input type="radio"/>
Last Name	<input checked="" type="radio"/> PEPOLLA	<input checked="" type="radio"/> PEPOLLA	<input type="radio"/>
SSN	<input checked="" type="radio"/> 995863301	<input checked="" type="radio"/> 913965409	<input type="radio"/>
Dependent's relationship to you	<input checked="" type="radio"/> SON	<input checked="" type="radio"/> DAUGHTER	<input type="radio"/>

Total dependent exemptions . . . . .  10  X \$378 =  \$

Your name:  Your SSN or ITIN:

**11 Exemption amount:** Add line 7 through line 10 .....  **11 \$**

<b>Total Taxable Income</b>	<b>12</b> Total California wages from your federal Form(s) W-2, box 16 ..... <input checked="" type="radio"/> <b>12</b> <input type="text" value="122748"/> <input type="text" value=".00"/>
	<b>13</b> Enter federal AGI from federal Form 1040 or 1040-SR, line 8b; 1040NR, line 35; or 1040NR-EZ, line 10 ..... <input checked="" type="radio"/> <b>13</b> <input type="text" value="154973"/> <input type="text" value=".00"/>
	<b>14</b> California adjustments – subtractions. Enter the amount from Schedule CA (540NR), Part II, line 23, column B ..... <input checked="" type="radio"/> <b>14</b> <input type="text" value=""/> <input type="text" value=".00"/>
	<b>15</b> Subtract line 14 from line 13. If less than zero, enter the result in parentheses. See instructions ..... <b>15</b> <input type="text" value="154973"/> <input type="text" value=".00"/>
	<b>16</b> California adjustments – additions. Enter the amount from Schedule CA (540NR), Part II, line 23, column C ..... <input checked="" type="radio"/> <b>16</b> <input type="text" value="1000"/> <input type="text" value=".00"/>
	<b>17</b> Adjusted gross income from all sources. Combine line 15 and line 16 ..... <input checked="" type="radio"/> <b>17</b> <input type="text" value="155973"/> <input type="text" value=".00"/>
	<b>18</b> Enter the <b>larger</b> of: Your California <b>itemized deductions</b> from Schedule CA (540NR), Part III, line 30; <b>OR</b> Your California <b>standard deduction</b> . See instructions ..... <input checked="" type="radio"/> <b>18</b> <input type="text" value="9074"/> <input type="text" value=".00"/>
	<b>19</b> Subtract line 18 from line 17. This is your <b>total taxable income</b> . If less than zero, enter -0- ..... <input checked="" type="radio"/> <b>19</b> <input type="text" value="146899"/> <input type="text" value=".00"/>

**31** Tax. Check the box if from:  Tax Table  Tax Rate Schedule

**31**

<b>CA Taxable Income</b>	<b>32</b> CA adjusted gross income from Schedule CA (540NR), Part IV, line 1. .... <input checked="" type="radio"/> <b>32</b> <input type="text" value="122748"/> <input type="text" value=".00"/>
	<b>35</b> CA Taxable Income from Schedule CA (540NR), Part IV, line 5. .... <input checked="" type="radio"/> <b>35</b> <input type="text" value="115607"/> <input type="text" value=".00"/>
	<b>36</b> CA Tax Rate. Divide line 31 by line 19. .... <input checked="" type="radio"/> <b>36</b> <input type="text" value="0.0544"/>
	<b>37</b> CA Tax Before Exemption Credits. Multiply line 35 by line 36. .... <input checked="" type="radio"/> <b>37</b> <input type="text" value="6289"/> <input type="text" value=".00"/>
	<b>38</b> CA Exemption Credit Percentage. Divide line 35 by line 19. If more than 1, enter 1.0000. .... <input checked="" type="radio"/> <b>38</b> <input type="text" value="0.7870"/>
	<b>39</b> CA Prorated Exemption Credits. Multiply line 11 by line 38. If the amount on line 13 is more than \$200,534, see instructions ..... <input checked="" type="radio"/> <b>39</b> <input type="text" value="787"/> <input type="text" value=".00"/>
	<b>40</b> CA Regular Tax Before Credits. Subtract line 39 from line 37. If less than zero, enter -0-... <input checked="" type="radio"/> <b>40</b> <input type="text" value="5502"/> <input type="text" value=".00"/>
	<b>41</b> Tax. See instructions. Check the box if from: <input checked="" type="radio"/> Schedule G-1 <input type="checkbox"/> FTB 5870A <input checked="" type="radio"/> <b>41</b> <input type="text" value=""/> <input type="text" value=".00"/>
<b>42</b> Add line 40 and line 41 ..... <input checked="" type="radio"/> <b>42</b> <input type="text" value="5502"/> <input type="text" value=".00"/>	

<b>Special Credits</b>	<b>50</b> Nonrefundable Child and Dependent Care Expenses Credit. See instructions. Attach form FTB 3506. .... <input checked="" type="radio"/> <b>50</b> <input type="text" value=""/> <input type="text" value=".00"/>
	<b>51</b> Credit for joint custody head of household. See instructions ..... <input checked="" type="radio"/> <b>51</b> <input type="text" value=""/> <input type="text" value=".00"/>
	<b>52</b> Credit for dependent parent. See instructions. .... <input checked="" type="radio"/> <b>52</b> <input type="text" value=""/> <input type="text" value=".00"/>
	<b>53</b> Credit for senior head of household. See instructions. .... <input checked="" type="radio"/> <b>53</b> <input type="text" value=""/> <input type="text" value=".00"/>
	<b>54</b> Credit percentage. Enter the amount from line 38 here. If more than 1, enter 1.0000. See instructions ..... <input checked="" type="radio"/> <b>54</b> <input type="text" value=""/>
<b>55</b> Credit amount. See instructions ..... <input checked="" type="radio"/> <b>55</b> <input type="text" value=""/> <input type="text" value=".00"/>	



Your name:  Your SSN or ITIN:

**Special Credits continued**

58 Enter credit name  code  and amount... ● 58  .00

59 Enter credit name  code  and amount... ● 59  .00

60 To claim more than two credits. See instructions... ● 60  .00

61 Nonrefundable renter's credit. See instructions... ● 61  .00

62 Add line 50 and line 55 through 61. These are your total credits... ● 62  .00

63 Subtract line 62 from line 42. If less than zero, enter -0-... ● 63  .00

**Other Taxes**

71 Alternative minimum tax. Attach Schedule P (540NR)... ● 71  .00

72 Mental Health Services Tax. See instructions... ● 72  .00

73 Other taxes and credit recapture. See instructions... ● 73  .00

74 Add line 63, line 71, line 72, and line 73. This is your total tax... ● 74  .00

**Payments**

81 California income tax withheld. See instructions... ● 81  .00

82 2019 CA estimated tax and other payments. See instructions... ● 82  .00

83 Withholding (Form 592-B and/or 593). See instructions... ● 83  .00

84 Excess SDI (or VPD) withheld. See instructions... ● 84  .00

85 Earned Income Tax Credit (EITC)... ● 85  .00

86 Young Child Tax Credit (YCTC). See instructions... ● 86  .00

87 Add lines 81 through 86. These are your total payments. See instructions... ● 87  .00

**Overpaid Tax/Tax Due**

101 Overpaid tax. If line 87 is more than line 74, subtract line 74 from line 87... ● 101  .00

102 Amount of line 101 you want applied to your 2020 estimated tax... ● 102  .00

103 Overpaid tax available this year. Subtract line 102 from line 101... ● 103  .00

104 Tax due. If line 87 is less than line 74, subtract line 87 from line 74... ● 104  .00

Your name:

Your SSN or ITIN:



Contributions

	<u>Code</u>	<u>Amount</u>	
California Seniors Special Fund. See instructions . . . . .	● 400	<input type="text"/>	.00
Alzheimer's Disease and Related Dementia Voluntary Tax Contribution Fund . . . . .	● 401	<input type="text"/>	.00
Rare and Endangered Species Preservation Voluntary Tax Contribution Program . . . . .	● 403	<input type="text"/>	.00
California Breast Cancer Research Voluntary Tax Contribution Fund . . . . .	● 405	<input type="text"/>	.00
California Firefighters' Memorial Fund . . . . .	● 406	<input type="text"/>	.00
Emergency Food for Families Voluntary Tax Contribution Fund . . . . .	● 407	<input type="text"/>	.00
California Peace Officer Memorial Foundation Fund . . . . .	● 408	<input type="text"/>	.00
California Sea Otter Fund . . . . .	● 410	<input type="text"/>	.00
California Cancer Research Voluntary Tax Contribution Fund . . . . .	● 413	<input type="text"/>	.00
School Supplies for Homeless Children Fund . . . . .	● 422	<input type="text"/>	.00
State Parks Protection Fund/Parks Pass Purchase . . . . .	● 423	<input type="text"/>	.00
Protect Our Coast and Oceans Voluntary Tax Contribution Fund . . . . .	● 424	<input type="text"/>	.00
Keep Arts in Schools Voluntary Tax Contribution Fund . . . . .	● 425	<input type="text"/>	.00
Prevention of Animal Homelessness and Cruelty Voluntary Tax Contribution Fund . . . . .	● 431	<input type="text"/>	.00
California Senior Citizen Advocacy Voluntary Tax Contribution Fund . . . . .	● 438	<input type="text"/>	.00
Native California Wildlife Rehabilitation Voluntary Tax Contribution Fund . . . . .	● 439	<input type="text"/>	.00
Rape Kit Backlog Voluntary Tax Contribution Fund . . . . .	● 440	<input type="text"/>	.00
Organ and Tissue Donor Registry Voluntary Tax Contribution Fund . . . . .	● 441	<input type="text"/>	.00
National Alliance on Mental Illness California Voluntary Tax Contribution Fund . . . . .	● 442	<input type="text"/>	.00
Schools Not Prisons Voluntary Tax Contribution Fund . . . . .	● 443	<input type="text"/>	.00
Suicide Prevention Voluntary Tax Contribution Fund . . . . .	● 444	<input type="text"/>	.00
<b>120</b> Add code 400 through code 444. This is your total contribution . . . . .	● 120	<input type="text"/>	.00

Your name: PEPOLLA Your SSN or ITIN: 633-27-3076

121 AMOUNT YOU OWE. Add line 104 and line 120. 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.

122 Interest, late return penalties, and late payment penalties. 123 Underpayment of estimated tax. Check the box: FTB 5805 attached FTB 5805F attached 124 Total amount due. See instructions. Enclose, but do not staple, any payment

125 REFUND OR NO AMOUNT DUE. Subtract line 120 from line 103. Mail to: FRANCHISE TAX BOARD, PO BOX 942840, SACRAMENTO CA 94240-0001. 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 125) is authorized for direct deposit into the account shown below:

Type: Routing number 111900659, Checking, Account number 7602381142, Savings, Direct deposit amount 1973

The remaining amount of my refund (line 125) is authorized for direct deposit into the account shown below:

Type: Routing number, Checking, Account number, Savings, Direct deposit amount

IMPORTANT: Attach a copy of your complete federal 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. 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 8326288050

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

# California Adjustments — Nonresidents or Part-Year Residents

## CA (540NR)

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

Name(s) as shown on tax return S & L PEPOLLA	SSN or ITIN 633273076
---	--------------------------

**Part I Residency Information. Complete all lines that apply to you and your spouse/RDP for taxable year 2019.**

**During 2019:**

1 My California (CA) Residency (Check one)

a Myself:  Nonresident  Part-Year Resident  Resident

b Spouse:  Nonresident  Part-Year Resident  Resident

	Yourself	Spouse/RDP
2 a I was domiciled in (enter two letter code, see instructions) . . . . .	<input checked="" type="radio"/> CA	<input checked="" type="radio"/> CA
b I was in the military and stationed in (enter two letter code). . . . .	<input type="radio"/>	<input type="radio"/>
3 I became a CA resident (enter state of prior residence and date (mm/dd/yyyy) of move) . . .	<input checked="" type="radio"/> TX 0 4 / 0 1 / 2 0 1 9	<input type="radio"/>
4 I became a CA nonresident (enter new state of residence and date (mm/dd/yyyy) of move) .	<input type="radio"/>	<input type="radio"/>
5 I was a CA nonresident the entire year (enter state of residence). . . . .	<input type="radio"/>	<input type="radio"/>
6 The number of days I spent in CA for any purpose was: . . . . .	<input checked="" type="radio"/> 2 7 5	<input type="radio"/>
7 I owned a home/property in CA (enter Y for Yes, N for No) . . . . .	<input checked="" type="radio"/> N	<input checked="" type="radio"/> N
8 <b>Before 2019:</b> I was a CA resident for the period of . . . . .	<input type="radio"/>	<input type="radio"/>

Part II Income Adjustment Schedule	A	B	C	D	E
Section A — Income from federal Form 1040 or 1040-SR	Federal Amounts (taxable amounts from your federal tax return)	Subtractions See instructions (difference between CA & federal law)	Additions See instructions (difference between CA & federal law)	Total Amounts Using CA Law As If You Were a CA Resident (subtract col. B from col. A; add col. C to the result)	CA Amounts (income earned or received as a CA resident and income earned or received from CA sources as a nonresident)
1 Wages, salaries, tips, etc. See instructions before making an entry in col. B or C. . . . . 1	<input checked="" type="radio"/> 149,880.	<input type="radio"/>	<input checked="" type="radio"/> 1,000.	<input checked="" type="radio"/> 150,880.	<input checked="" type="radio"/> 122,748.
2 Taxable interest. a <input type="radio"/> . . . . . 2b	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
3 Ordinary dividends. See instructions. a <input type="radio"/> . . . . . 3b	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
4 IRA distributions. See instructions. a <input type="radio"/> . . . . . 4b	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
c Pensions and annuities. See instructions. c <input type="radio"/> . . . . . 4d	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
5 Social security benefits. a <input type="radio"/> . . . . . 5b	<input type="radio"/>	<input type="radio"/>			
6 Capital gain or (loss). See instructions . . . . . 6	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
<b>Section B — Additional Income</b> from federal Schedule 1 (Form 1040 or 1040-SR)					
1 Taxable refunds, credits, or offsets of state and local income taxes. . . . . 1	<input type="radio"/>	<input type="radio"/>			
2a Alimony received. See instructions. . . . . 2a	<input type="radio"/>		<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
3 Business income or (loss) . . . . . 3	<input checked="" type="radio"/> 17,600.	<input type="radio"/>	<input type="radio"/>	<input checked="" type="radio"/> 17,600.	<input type="radio"/>
4 Other gains or (losses) . . . . . 4	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
5 Rental real estate, royalties, partnerships, S corporations, trusts, etc . . . . . 5	<input checked="" type="radio"/> -11,263.	<input type="radio"/>	<input type="radio"/>	<input checked="" type="radio"/> -11,263.	<input type="radio"/>

	A	B	C	D	E
<b>Section B — Additional Income</b> Continued	<b>Federal Amounts</b> (taxable amounts from your federal tax return)	<b>Subtractions</b> See instructions (difference between CA & federal law)	<b>Additions</b> See instructions (difference between CA & federal law)	<b>Total Amounts Using CA Law As If You Were a CA Resident</b> (subtract col. B from col. A; add col. C to the result)	<b>CA Amounts</b> (income earned or received as a CA resident and income earned or received from CA sources as a nonresident)
<b>6</b> Farm income or (loss) . . . . . <b>6</b>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
<b>7</b> Unemployment compensation . . . . . <b>7</b>	<input checked="" type="radio"/>	<input checked="" type="radio"/>			
<b>8</b> Other income.					
<b>a</b> California lottery winnings		<input checked="" type="radio"/>	<b>a</b> _____		
<b>b</b> Disaster loss deduction from FTB 3805V		<input checked="" type="radio"/>	<b>b</b> _____		
<b>c</b> Federal NOL (Schedule 1 (Form 1040 or 1040-SR), line 8)		<input type="radio"/>	<b>c</b> <input checked="" type="radio"/>		
<b>d</b> NOL deduction from FTB 3805V . . . . . <b>8</b>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<b>d</b> _____	<b>8</b> <input checked="" type="radio"/>	<b>8</b> <input checked="" type="radio"/>
<b>e</b> NOL from FTB 3805Z, FTB 3806, FTB 3807, or FTB 3809		<input checked="" type="radio"/>	<b>e</b> _____		
<b>f</b> Other (describe): <input type="radio"/> _____		<input checked="" type="radio"/>	<b>f</b> <input checked="" type="radio"/>		
<b>g</b> Student loan discharged due to closure of a for-profit school		<input checked="" type="radio"/>	<b>g</b> _____		
<b>9 Total.</b> Combine Section A, line 1 through line 6, and Section B, line 1 through line 8, in each column. Go to Section C . . . . . <b>9</b>	<input checked="" type="radio"/> 156,217.	<input checked="" type="radio"/>	<input checked="" type="radio"/> 1,000.	<input checked="" type="radio"/> 157,217.	<input checked="" type="radio"/> 122,748.

	A	B	C	D	E
<b>Section C — Adjustments to Income</b> from federal Schedule 1 (Form 1040 or 1040-SR)	<b>Federal Amounts</b> (taxable amounts from your federal tax return)	<b>Subtractions</b> See instructions (difference between CA & federal law)	<b>Additions</b> See instructions (difference between CA & federal law)	<b>Total Amounts Using CA Law As If You Were a CA Resident</b> (subtract col. B from col. A; add col. C to the result)	<b>CA Amounts</b> (income earned or received as a CA resident and income earned or received from CA sources as a nonresident)
<b>10</b> Educator expenses . . . . . <b>10</b>	<input checked="" type="radio"/>	<input checked="" type="radio"/>			
<b>11</b> Certain business expenses of reservists, performing artists, and fee-basis government officials . . . . . <b>11</b>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
<b>12</b> Health savings account deduction . . . . . <b>12</b>	<input checked="" type="radio"/>	<input checked="" type="radio"/>			
<b>13</b> Moving expenses. Attach federal Form 3903. See instructions . . . . . <b>13</b>	<input checked="" type="radio"/>		<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
<b>14</b> Deductible part of self-employment tax . . . <b>14</b>	<input checked="" type="radio"/> 1,244.			<input checked="" type="radio"/> 1,244.	<input checked="" type="radio"/> 0.
<b>15</b> Self-employed SEP, SIMPLE, and qualified plans . . . . . <b>15</b>	<input checked="" type="radio"/>			<input checked="" type="radio"/>	<input checked="" type="radio"/>
<b>16</b> Self-employed health insurance deduction <b>16</b>	<input checked="" type="radio"/>			<input checked="" type="radio"/>	<input checked="" type="radio"/>
<b>17</b> Penalty on early withdrawal of savings . . . <b>17</b>	<input checked="" type="radio"/>			<input checked="" type="radio"/>	<input checked="" type="radio"/>
<b>18a</b> Alimony paid. <b>b</b> Enter recipient's: SSN <input checked="" type="radio"/> _____ Last name <input checked="" type="radio"/> _____ <b>18a</b>	<input checked="" type="radio"/>		<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
<b>19</b> IRA deduction . . . . . <b>19</b>	<input checked="" type="radio"/>			<input checked="" type="radio"/>	<input checked="" type="radio"/>
<b>20</b> Student loan interest deduction . . . . . <b>20</b>	<input checked="" type="radio"/>		<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
<b>21</b> Tuition and fees . . . . . <b>21</b>	<input checked="" type="radio"/>	<input checked="" type="radio"/>			
<b>22</b> Add line 10 through line 21 in each column, A through E . . . . . <b>22</b>	<input checked="" type="radio"/> 1,244.	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/> 1,244.	<input checked="" type="radio"/> 0.
<b>23 Total.</b> Subtract line 22 from line 9 in each column, A through E. See instructions. . . <b>23</b>	<input checked="" type="radio"/> 154,973.	<input checked="" type="radio"/>	<input checked="" type="radio"/> 1,000.	<input checked="" type="radio"/> 155,973.	<input checked="" type="radio"/> 122,748.

**Part III Adjustments to Federal Itemized Deductions**

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

<b>A</b>	<b>B</b>	<b>C</b>
Federal Amounts (from federal Schedule A (Form 1040 or 1040-SR))	Subtractions See instructions	Additions See instructions

**Medical and Dental Expenses** See instructions.

1	Medical and dental expenses <input checked="" type="radio"/>	1			
2	Enter amount from federal Form 1040 or 1040-SR, line 8b <input checked="" type="radio"/> 154,973	2			
3	Multiply line 2 by 7.5% (0.075) <input checked="" type="radio"/> 11,623	3			
4	Subtract line 3 from line 1. If line 3 is more than line 1, enter 0 <input checked="" type="radio"/>	4	<input checked="" type="radio"/>		<input checked="" type="radio"/>

**Taxes You Paid**

5a	State and local income tax or general sales taxes <input checked="" type="radio"/> 10,287	5a	<input checked="" type="radio"/>	10,287	<input checked="" type="radio"/>	
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 lines 5a through 5c <input checked="" type="radio"/> 10,287	5d	<input checked="" type="radio"/>	10,287		
5e	Enter the smaller of line 5d or \$10,000 (\$5,000 if married filing separately) in column A . . . . . Enter the amount from line 5a, column B in line 5e, column B . . . . . Enter the difference from line 5d and line 5e, column A in line 5e, column C . . . . .	5e	<input checked="" type="radio"/>	10,000	<input checked="" type="radio"/>	10,287
6	Other taxes. List type <input checked="" type="radio"/>	6	<input checked="" type="radio"/>		<input checked="" type="radio"/>	
7	Add lines 5e and 6 <input checked="" type="radio"/> 10,000	7	<input checked="" type="radio"/>	10,000	<input checked="" type="radio"/>	10,287

**Interest You Paid**

8a	Home mortgage interest and points reported to you on Form 1098 <input checked="" type="radio"/>	8a	<input checked="" type="radio"/>		<input checked="" type="radio"/>	
8b	Home mortgage interest not reported to you on Form 1098 <input checked="" type="radio"/>	8b	<input checked="" type="radio"/>			<input checked="" type="radio"/>
8c	Points not reported to you on 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 lines 8a through 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 lines 8e and 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 lines 11 through 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"/>	
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**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"/> 10,000	17	<input checked="" type="radio"/>	10,000	<input checked="" type="radio"/>	10,287

18	Total. Combine line 17 column A less column B plus column C <input checked="" type="radio"/>	18				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 lines 19 through 21.  22

23 Enter amount from federal Form 1040 or 1040-SR, line 8b  154,973.

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 540NR, line 13) more than the amount shown below for your filing status?**  
 Single or married/RDP filing separately ..... \$200,534  
 Head of household ..... \$300,805  
 Married/RDP filing jointly or qualifying widow(er) ..... \$401,072

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

**Yes.** Complete the Itemized Deductions Worksheet in the instructions for Schedule CA (540NR), 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. .... \$4,537  
 Married/RDP filing jointly, head of household, or qualifying widow(er) .... \$9,074  30 .

**Part IV California Taxable Income**

1 **California AGI.** Enter your California AGI from Part II, line 23, column E  1 .

2 Enter your deductions from line 30  2 .

3 **Deduction Percentage.** Divide Part II, line 23, column E by Part II, line 23, column D. Carry the decimal to four places. If the result is greater than 1.0000, enter 1.0000. If less than zero, enter -0-  3 .

4 **California Itemized/Standard Deductions.** Multiply line 2 by the percentage on line 3  4 .

5 **California Taxable Income.** Subtract line 4 from line 1. Transfer this amount to Form 540NR, line 35. If less than zero, enter -0-  5 .

# 2019 Passive Activity Loss Limitations

# 3801

Attach to Form 540, Form 540NR, Form 541, or Form 100S (S Corporations).

Name(s) as shown on tax return S & L PEPOLLA	SSN, ITIN, FEIN, or CA corporation no. 633273076
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### Part I 2019 Passive Activity Loss

See the instructions for Worksheet 1 and Worksheet 3 for federal Form 8582 before completing Part I. Be sure to **use California amounts**.

#### Rental Real Estate Activities with Active Participation

1a Activities with net income from Worksheet 1, column (a) . . . . .	1a	00			
1b Activities with net loss from Worksheet 1, column (b) . . . . .	1b	( )	00		
1c Prior year unallowed losses from Worksheet 1, column (c) . . . . .	1c	( )	00		
1d Combine line 1a, line 1b, and line 1c. . . . .	1d				00

#### All Other Passive Activities

2a Activities with net income from Worksheet 2, column (a) . . . . .	2a	17,600.	00		
2b Activities with net loss from Worksheet 2, column (b) . . . . .	2b	( 0.)	00		
2c Prior year unallowed losses from Worksheet 2, column (c) . . . . .	2c	( )	00		
2d Combine line 2a, line 2b, and line 2c. . . . .	2d			17,600.	00
3 Combine line 1d and line 2d. If the result is net income or zero, see the instructions for line 3. If line 3 and line 1d are losses, go to line 4. Otherwise, enter -0- on line 9 and go to line 10. See instructions . . . . .	3			17,600.	00

### Part II Special Allowance for Rental Real Estate with Active Participation

Enter all numbers in Part II as positive amounts. See instructions.

4 Enter the <b>smaller</b> of losses from line 1d or line 3. . . . .	4				00
5 Enter \$150,000. If married/RDP filing a separate tax return, see instructions. . . . .	5		00		
6 Enter federal modified adjusted gross income, but not less than zero. See instructions. If line 6 is equal to or more than line 5, skip line 7 and line 8, enter -0- on line 9, and then go to line 10. Otherwise, go to line 7 . . . . .	6		00		
7 Subtract line 6 from line 5. . . . .	7		00		
8 Multiply line 7 by 50% (.50). <b>Do not</b> enter more than \$25,000. . . . .	8				00
9 Enter the <b>smaller</b> of line 4 or line 8 . . . . .	9			0.	00

### Part III Total Losses Allowed

10 Add the income, if any, from line 1a and line 2a and enter the total . . . . .	10				00
11 <b>Total losses allowed from all passive activities for 2019.</b> Add line 9 and line 10 . . . . . See the instructions on Page 2 to find out how to report the losses on your tax return.	11				00



Name as Shown on Return  
S & L PEPOLLA

Social Security No.  
633-27-3076

**Line 1 – Wages, Salaries, Tips, Etc.**

	<b>(B)</b> Subtractions	<b>(C)</b> 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 . . . . .		1,000.
8 Paid Family Leave Insurance (PFL) benefits . . . . .		
9 Employer-provided adoption benefits income exclusions. . . . .		
10 In-Home Supportive Services (IHSS) supplementary payment . . . . .		
11 Employer reimbursement for additional federal income taxes on employer-provided health care benefits . . . . .		
12 Native American income (Form 3504) . . . . .		
13 Clergy housing exclusion. This is the amount entered on W-2s a as smallest of amount spent or fair rental value. . . . .		
b Enter the amount spent on qual. housing expenses _____		
14 Excess moving reimbursements . . . . .		
15 Other (itemize): a _____ b _____ c _____ d _____		
Total adjustments to wages, salaries, tips, etc. Enter here and on Schedule CA (540/540NR), line 1. . . . .		1,000.

**Line 4 – IRA, Pensions, and Annuities**

<b>IRA's</b>	<b>(B)</b> Subtractions	<b>(C)</b> Additions
1 Other (itemize): a _____ b _____ c _____ d _____		
Total adjustments to IRA distributions . . . . .		
<b>Pensions and Annuities</b>	<b>(B)</b> Subtractions	<b>(C)</b> Additions
1 Form 1099-R, Railroad Retirement Benefits. . . . .		
2 Other (itemize): a _____ b _____ c _____ d _____		
Total adjustments to pensions and annuities. . . . .		
Total adjustments to IRA's, pensions and annuities. Enter here and on Schedule CA (540/540NR), line 4 . . . . .		

**California Passive Activity Worksheet (See General Instructions for Step 1.)**

Use this worksheet to figure California income (loss) from passive activities **before** application of passive activity loss (PAL) rules.

(a) Passive Activity Enter a description of the activity	(b) Federal Schedule Enter the name of the federal form or schedule on which you reported the activity	(c) California Schedule Enter the name of the California form or schedule, if any, used to calculate the California adjustment	(d) Federal Amount Enter your current year federal net income (loss) before application of the PAL rules	(e) California Adjustment Enter any adjustment resulting from differences in federal and California law	(f) California Amount Combine column (d) and column (e)
LAKSHMI PRASANNA	SCH C	N/A	17,600.	0.	17,600.

**California Adjustment Worksheets (See General Instructions for Step 4.)**

Use these worksheets to figure your California adjustments **after** application of the PAL rules.

(a) Activities Enter a description of the activity. Group activities by the federal schedules on which they were reported	(b) Passive or Nonpassive Enter the character of the activity as passive or nonpassive for California purposes	(c) California Amount Enter the California net income (loss) from the activity after application of the PAL rules	(d) Federal Amount Enter the federal net income (loss) from the activity after application of the PAL rules	(e) California Adjustment Subtract the Total amount of column (d) from the Total amount of column (c) and enter the difference in column (e) below. Individuals should transfer this amount to Schedule CA (540 or 540NR) as follows:
---	--	---	---	---

(a) Schedule C Activities	(b) Passive or Nonpassive	(c) California Amount	(d) Federal Amount	(e) California Adjustment
LAKSHMI PRASANNA	PASSIVE	17,600.	17,600.	If the amount below is <b>positive</b> , transfer the amount to Sch. CA (540), Part I or Sch. CA (540NR), Part II, Section B, line 3, column C.
				If the amount below is <b>negative</b> , transfer the amount to Sch. CA (540), Part I or Sch. CA (540NR), Part II, Section B, (as a positive amount) line 3, column B.
Total .....		1(c) 17,600.	1(d)* 17,600.	1(e) 0.

(a) Schedule E Activities	(b) Passive or Nonpassive	(c) California Amount	(d) Federal Amount	(e) California Adjustment
ANGERPET, HYDRABAD, TELANGANA, 500016, INDIA	NONPASSIVE	-11,263.	-11,263.	If the amount below is <b>positive</b> , transfer the amount to Sch. CA (540), Part I or Sch. CA (540NR), Part II, Section B, line 5, column C.
				If the amount below is <b>negative</b> , transfer the amount to Sch. CA (540), Part I or Sch. CA (540NR), Part II, Section B, (as a positive amount) line 5, column B.
Total .....		2(c) -11,263.	2(d)** -11,263.	2(e) 0.

(a) Schedule F Activities	(b) Passive or Nonpassive	(c) California Amount	(d) Federal Amount	(e) California Adjustment
				If the amount below is <b>positive</b> , transfer the amount to Sch. CA (540), Part I or Sch. CA (540NR), Part II, Section B, line 6, column C.
				If the amount below is <b>negative</b> , transfer the amount to Sch. CA (540), Part I or Sch. CA (540NR), Part II, Section B, (as a positive amount) line 6, column B.
Total .....		3(c)	3(d)***	3(e)

\* This amount should be the same as the amount reported on Sch. CA (540), Part I or Sch. CA (540NR), Part II, Section B, line 3, column A.  
 \*\* This amount should be the same as the amount reported on Sch. CA (540), Part I or Sch. CA (540NR), Part II, Section B, line 5, column A.  
 \*\*\* This amount should be the same as the amount reported on Sch. CA (540), Part I or Sch. CA (540NR), Part II, Section B, line 6, column A.

**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 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 <b>SUJAN KUMAR</b>	Last name <b>PEPOLLA</b>	Your social security number <b>633-27-3076</b>
If joint return, spouse's first name and middle initial <b>LAKSHMI PRASANNA</b>	Last name <b>PEPOLLA</b>	Spouse's social security number <b>995-86-3267</b>
Home address (number and street). If you have a P.O. box, see instructions. <b>40813 ROBIN STREET</b>		Apt. no.
City, town or post office, state, and ZIP code. If you have a foreign address, also complete spaces below (see instructions). <b>FREMONT CA 94538</b>		<b>Presidential Election Campaign</b> 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
Foreign country name	Foreign province/state/county	Foreign postal code

**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, 1955  Are blind **Spouse:**  Was born before January 2, 1955  Is blind

Dependents (see instructions):		(2) Social security number	(3) Relationship to you	(4) ✓ if qualifies for (see instructions):	
(1) First name	Last name			Child tax credit	Credit for other dependents
<b>SAI SATHVIK</b>	<b>PEPOLLA</b>	<b>995-86-3301</b>	<b>Son</b>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<b>RUPAVARSHITHA</b>	<b>PEPOLLA</b>	<b>913-96-5409</b>	<b>Daughter</b>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
				<input type="checkbox"/>	<input type="checkbox"/>
				<input type="checkbox"/>	<input type="checkbox"/>

**Standard Deduction for—**  
 • Single or Married filing separately, \$12,200  
 • Married filing jointly or Qualifying widow(er), \$24,400  
 • Head of household, \$18,350  
 • If you checked any box under *Standard Deduction*, see instructions.

<b>1</b> Wages, salaries, tips, etc. Attach Form(s) W-2 . . . . .					<b>1</b> 149,880.
<b>2a</b> Tax-exempt interest . . . . .	<b>2a</b>		<b>b</b> Taxable interest. Attach Sch. B if required	<b>2b</b>	
<b>3a</b> Qualified dividends . . . . .	<b>3a</b>		<b>b</b> Ordinary dividends. Attach Sch. B if required	<b>3b</b>	
<b>4a</b> IRA distributions . . . . .	<b>4a</b>		<b>b</b> Taxable amount . . . . .	<b>4b</b>	
<b>c</b> Pensions and annuities . . . . .	<b>4c</b>		<b>d</b> Taxable amount . . . . .	<b>4d</b>	
<b>5a</b> Social security benefits . . . . .	<b>5a</b>		<b>b</b> Taxable amount . . . . .	<b>5b</b>	
<b>6</b> Capital gain or (loss). Attach Schedule D if required. If not required, check here . . . . .				<b>6</b>	
<b>7a</b> Other income from Schedule 1, line 9 . . . . .				<b>7a</b>	6,337.
<b>b</b> Add lines 1, 2b, 3b, 4b, 4d, 5b, 6, and 7a. This is your <b>total income</b> . . . . .				<b>7b</b>	156,217.
<b>8a</b> Adjustments to income from Schedule 1, line 22 . . . . .				<b>8a</b>	1,244.
<b>b</b> Subtract line 8a from line 7b. This is your <b>adjusted gross income</b> . . . . .				<b>8b</b>	154,973.
<b>9</b> <b>Standard deduction or itemized deductions</b> (from Schedule A) . . . . .	<b>9</b>	24,400.			
<b>10</b> Qualified business income deduction. Attach Form 8995 or Form 8995-A . . . . .	<b>10</b>	3,271.			
<b>11a</b> Add lines 9 and 10 . . . . .				<b>11a</b>	27,671.
<b>b</b> <b>Taxable income.</b> Subtract line 11a from line 8b. If zero or less, enter -0- . . . . .				<b>11b</b>	127,302.



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

Department of the Treasury  
Internal Revenue Service

**Additional Income and Adjustments to Income**

▶ **Attach to Form 1040 or 1040-SR.**  
▶ **Go to [www.irs.gov/Form1040](http://www.irs.gov/Form1040) for instructions and the latest information.**

OMB No. 1545-0074

**2019**  
Attachment  
Sequence No. **01**

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

SUJAN KUMAR & LAKSHMI PRASANNA PEPOLLA

Your social security number

633-27-3076

At any time during 2019, did you receive, sell, send, exchange, or otherwise acquire any financial interest in any virtual currency?  Yes  No

**Part I Additional Income**

<b>1</b>	Taxable refunds, credits, or offsets of state and local income taxes . . . . .	<b>1</b>	
<b>2a</b>	Alimony received . . . . .	<b>2a</b>	
<b>b</b>	Date of original divorce or separation agreement (see instructions) ▶		
<b>3</b>	Business income or (loss). Attach Schedule C . . . . .	<b>3</b>	17,600.
<b>4</b>	Other gains or (losses). Attach Form 4797 . . . . .	<b>4</b>	
<b>5</b>	Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E . . . . .	<b>5</b>	-11,263.
<b>6</b>	Farm income or (loss). Attach Schedule F . . . . .	<b>6</b>	
<b>7</b>	Unemployment compensation . . . . .	<b>7</b>	
<b>8</b>	Other income. List type and amount ▶	<b>8</b>	
<b>9</b>	Combine lines 1 through 8. Enter here and on Form 1040 or 1040-SR, line 7a . . . . .	<b>9</b>	6,337.

**Part II Adjustments to Income**

<b>10</b>	Educator expenses . . . . .	<b>10</b>	
<b>11</b>	Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106 . . . . .	<b>11</b>	
<b>12</b>	Health savings account deduction. Attach Form 8889 . . . . .	<b>12</b>	
<b>13</b>	Moving expenses for members of the Armed Forces. Attach Form 3903 . . . . .	<b>13</b>	
<b>14</b>	Deductible part of self-employment tax. Attach Schedule SE . . . . .	<b>14</b>	1,244.
<b>15</b>	Self-employed SEP, SIMPLE, and qualified plans . . . . .	<b>15</b>	
<b>16</b>	Self-employed health insurance deduction . . . . .	<b>16</b>	
<b>17</b>	Penalty on early withdrawal of savings . . . . .	<b>17</b>	
<b>18a</b>	Alimony paid . . . . .	<b>18a</b>	
<b>b</b>	Recipient's SSN . . . . . ▶		
<b>c</b>	Date of original divorce or separation agreement (see instructions) ▶		
<b>19</b>	IRA deduction . . . . .	<b>19</b>	
<b>20</b>	Student loan interest deduction . . . . .	<b>20</b>	
<b>21</b>	Tuition and fees. Attach Form 8917 . . . . .	<b>21</b>	
<b>22</b>	Add lines 10 through 21. These are your <b>adjustments to income</b> . Enter here and on Form 1040 or 1040-SR, line 8a . . . . .	<b>22</b>	1,244.

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

REV 02/23/20 PRO

Schedule 1 (Form 1040 or 1040-SR) 2019

**SCHEDULE 2**  
**(Form 1040 or 1040-SR)**

Department of the Treasury  
Internal Revenue Service

**Additional Taxes**

▶ **Attach to Form 1040 or 1040-SR.**

▶ **Go to [www.irs.gov/Form1040](http://www.irs.gov/Form1040) for instructions and the latest information.**

OMB No. 1545-0074

**2019**  
Attachment  
Sequence No. **02**

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

SUJAN KUMAR & LAKSHMI PRASANNA PEPOLLA

Your social security number

633-27-3076

**Part I Tax**

<b>1</b>	Alternative minimum tax. Attach Form 6251 . . . . .	<b>1</b>	
<b>2</b>	Excess advance premium tax credit repayment. Attach Form 8962 . . . . .	<b>2</b>	
<b>3</b>	Add lines 1 and 2. Enter here and include on Form 1040 or 1040-SR, line 12b . . . . .	<b>3</b>	

**Part II Other Taxes**

<b>4</b>	Self-employment tax. Attach Schedule SE . . . . .	<b>4</b>	2,487.
<b>5</b>	Unreported social security and Medicare tax from Form: <b>a</b> <input type="checkbox"/> 4137 <b>b</b> <input type="checkbox"/> 8919 . . . . .	<b>5</b>	
<b>6</b>	Additional tax on IRAs, other qualified retirement plans, and other tax-favored accounts. Attach Form 5329 if required . . . . .	<b>6</b>	
<b>7a</b>	Household employment taxes. Attach Schedule H . . . . .	<b>7a</b>	
<b>b</b>	Repayment of first-time homebuyer credit from Form 5405. Attach Form 5405 if required . . . . .	<b>7b</b>	
<b>8</b>	Taxes from: <b>a</b> <input type="checkbox"/> Form 8959 <b>b</b> <input type="checkbox"/> Form 8960 <b>c</b> <input type="checkbox"/> Instructions; enter code(s) _____	<b>8</b>	
<b>9</b>	Section 965 net tax liability installment from Form 965-A . . . . .	<b>9</b>	
<b>10</b>	Add lines 4 through 8. These are your <b>total other taxes</b> . Enter here and on Form 1040 or 1040-SR, line 15 . . . . .	<b>10</b>	2,487.

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

REV 02/23/20 PRO

Schedule 2 (Form 1040 or 1040-SR) 2019

**SCHEDULE 3**  
**(Form 1040 or 1040-SR)**

Department of the Treasury  
Internal Revenue Service

**Additional Credits and Payments**

▶ **Attach to Form 1040 or 1040-SR.**  
▶ **Go to [www.irs.gov/Form1040](http://www.irs.gov/Form1040) for instructions and the latest information.**

OMB No. 1545-0074

**2019**  
Attachment  
Sequence No. **03**

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

SUJAN KUMAR & LAKSHMI PRASANNA PEPOLLA

Your social security number

633-27-3076

**Part I Nonrefundable Credits**

<b>1</b>	Foreign tax credit. Attach Form 1116 if required . . . . .	<b>1</b>	
<b>2</b>	Credit for child and dependent care expenses. Attach Form 2441 . . . . .	<b>2</b>	
<b>3</b>	Education credits from Form 8863, line 19 . . . . .	<b>3</b>	
<b>4</b>	Retirement savings contributions credit. Attach Form 8880 . . . . .	<b>4</b>	
<b>5</b>	Residential energy credits. Attach Form 5695 . . . . .	<b>5</b>	
<b>6</b>	Other credits from Form: <b>a</b> <input type="checkbox"/> 3800 <b>b</b> <input type="checkbox"/> 8801 <b>c</b> <input type="checkbox"/> _____	<b>6</b>	
<b>7</b>	Add lines 1 through 6. Enter here and include on Form 1040 or 1040-SR, line 13b . . . . .	<b>7</b>	

**Part II Other Payments and Refundable Credits**

<b>8</b>	2019 estimated tax payments and amount applied from 2018 return . . . . .	<b>8</b>	
<b>9</b>	Net premium tax credit. Attach Form 8962 . . . . .	<b>9</b>	
<b>10</b>	Amount paid with request for extension to file (see instructions) . . . . .	<b>10</b>	
<b>11</b>	Excess social security and tier 1 RRTA tax withheld . . . . .	<b>11</b>	1,451.
<b>12</b>	Credit for federal tax on fuels. Attach Form 4136 . . . . .	<b>12</b>	
<b>13</b>	Credits from Form: <b>a</b> <input type="checkbox"/> 2439 <b>b</b> <input checked="" type="checkbox"/> Reserved <b>c</b> <input type="checkbox"/> 8885 <b>d</b> <input type="checkbox"/> _____	<b>13</b>	
<b>14</b>	Add lines 8 through 13. Enter here and on Form 1040 or 1040-SR, line 18d . . . . .	<b>14</b>	1,451.

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

REV 02/23/20 PRO

Schedule 3 (Form 1040 or 1040-SR) 2019

**SCHEDULE C**  
**(Form 1040 or 1040-SR)**

**Profit or Loss From Business**  
**(Sole Proprietorship)**

OMB No. 1545-0074

**2019**  
Attachment  
Sequence No. **09**

Department of the Treasury  
Internal Revenue Service (99)

▶ Go to [www.irs.gov/ScheduleC](http://www.irs.gov/ScheduleC) for instructions and the latest information.

▶ Attach to Form 1040, 1040-SR, 1040-NR, or 1041; partnerships generally must file Form 1065.

Name of proprietor <b>LAKSHMI PRASANNA PEPOLLA</b>		Social security number (SSN) <b>995-86-3267</b>
<b>A</b> Principal business or profession, including product or service (see instructions) <b>GO COTE ENGINEERING LLC</b>	<b>B</b> Enter code from instructions ▶ <b>7 2 1 1 0 0</b>	
<b>C</b> Business name. If no separate business name, leave blank. <b>LAKSHMI PRASANNA</b>	<b>D</b> Employer ID number (EIN) (see instr.)	
<b>E</b> Business address (including suite or room no.) ▶ <b>14757 ADDISON WAY</b> City, town or post office, state, and ZIP code <b>WOODBINE, MD 21797</b>		
<b>F</b> Accounting method: (1) <input checked="" type="checkbox"/> Cash (2) <input type="checkbox"/> Accrual (3) <input type="checkbox"/> Other (specify) ▶		
<b>G</b> Did you "materially participate" in the operation of this business during 2019? If "No," see instructions for limit on losses . . . <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
<b>H</b> If you started or acquired this business during 2019, check here . . . <input type="checkbox"/>		
<b>I</b> Did you make any payments in 2019 that would require you to file Form(s) 1099? (see instructions) . . . <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No		
<b>J</b> If "Yes," did you or will you file required Forms 1099? . . . <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No		

**Part I Income**

<b>1</b> Gross receipts or sales. See instructions for line 1 and check the box if this income was reported to you on Form W-2 and the "Statutory employee" box on that form was checked . . . ▶ <input type="checkbox"/>	<b>1</b>	28,800.
<b>2</b> Returns and allowances . . . . .	<b>2</b>	
<b>3</b> Subtract line 2 from line 1 . . . . .	<b>3</b>	28,800.
<b>4</b> Cost of goods sold (from line 42) . . . . .	<b>4</b>	
<b>5</b> <b>Gross profit.</b> Subtract line 4 from line 3 . . . . .	<b>5</b>	28,800.
<b>6</b> Other income, including federal and state gasoline or fuel tax credit or refund (see instructions) . . . . .	<b>6</b>	
<b>7</b> <b>Gross income.</b> Add lines 5 and 6 . . . . . ▶	<b>7</b>	28,800.

**Part II Expenses.** Enter expenses for business use of your home **only** on line 30.

<b>8</b> Advertising . . . . .	<b>8</b>	1,200.	<b>18</b> Office expense (see instructions)	<b>18</b>	
<b>9</b> Car and truck expenses (see instructions) . . . . .	<b>9</b>		<b>19</b> Pension and profit-sharing plans . . . . .	<b>19</b>	
<b>10</b> Commissions and fees . . . . .	<b>10</b>		<b>20</b> Rent or lease (see instructions):		
<b>11</b> Contract labor (see instructions) . . . . .	<b>11</b>		<b>a</b> Vehicles, machinery, and equipment	<b>20a</b>	
<b>12</b> Depletion . . . . .	<b>12</b>		<b>b</b> Other business property . . . . .	<b>20b</b>	
<b>13</b> Depreciation and section 179 expense deduction (not included in Part III) (see instructions) . . . . .	<b>13</b>		<b>21</b> Repairs and maintenance . . . . .	<b>21</b>	3,200.
<b>14</b> Employee benefit programs (other than on line 19) . . . . .	<b>14</b>		<b>22</b> Supplies (not included in Part III) . . . . .	<b>22</b>	1,800.
<b>15</b> Insurance (other than health) . . . . .	<b>15</b>		<b>23</b> Taxes and licenses . . . . .	<b>23</b>	
<b>16</b> Interest (see instructions):			<b>24</b> Travel and meals:		
<b>a</b> Mortgage (paid to banks, etc.)	<b>16a</b>		<b>a</b> Travel . . . . .	<b>24a</b>	2,800.
<b>b</b> Other . . . . .	<b>16b</b>		<b>b</b> Deductible meals (see instructions) . . . . .	<b>24b</b>	1,600.
<b>17</b> Legal and professional services	<b>17</b>		<b>25</b> Utilities . . . . .	<b>25</b>	600.
<b>28</b> <b>Total expenses</b> before expenses for business use of home. Add lines 8 through 27a . . . . . ▶	<b>28</b>	11,200.	<b>26</b> Wages (less employment credits) . . . . .	<b>26</b>	
<b>29</b> Tentative profit or (loss). Subtract line 28 from line 7 . . . . .	<b>29</b>	17,600.	<b>27a</b> Other expenses (from line 48) . . . . .	<b>27a</b>	
<b>30</b> Expenses for business use of your home. Do not report these expenses elsewhere. Attach Form 8829 unless using the simplified method (see instructions). <b>Simplified method filers only:</b> enter the total square footage of: (a) your home: _____ and (b) the part of your home used for business: _____. Use the Simplified Method Worksheet in the instructions to figure the amount to enter on line 30 . . . . .	<b>30</b>		<b>27b</b> <b>Reserved for future use</b> . . . . .	<b>27b</b>	
<b>31</b> <b>Net profit or (loss).</b> Subtract line 30 from line 29.  • If a profit, enter on both <b>Schedule 1 (Form 1040 or 1040-SR), line 3</b> (or <b>Form 1040-NR, line 13</b> ) and on <b>Schedule SE, line 2</b> . (If you checked the box on line 1, see instructions). Estates and trusts, enter on <b>Form 1041, line 3</b> . • If a loss, you <b>must</b> go to line 32.	<b>31</b>	17,600.			
<b>32</b> If you have a loss, check the box that describes your investment in this activity (see instructions).  • If you checked 32a, enter the loss on both <b>Schedule 1 (Form 1040 or 1040-SR), line 3</b> (or <b>Form 1040-NR, line 13</b> ) and on <b>Schedule SE, line 2</b> . (If you checked the box on line 1, see the line 31 instructions). Estates and trusts, enter on <b>Form 1041, line 3</b> . • If you checked 32b, you <b>must</b> attach <b>Form 6198</b> . Your loss may be limited.					<b>32a</b> <input type="checkbox"/> All investment is at risk. <b>32b</b> <input type="checkbox"/> Some investment is not at risk.





**SCHEDULE E**  
(Form 1040 or 1040-SR)

**Supplemental Income and Loss**

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

OMB No. 1545-0074

**2019**  
Attachment  
Sequence No. **13**

Department of the Treasury  
Internal Revenue Service (99)

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

▶ Go to [www.irs.gov/ScheduleE](http://www.irs.gov/ScheduleE) for instructions and the latest information.

Name(s) shown on return

SUJAN KUMAR & LAKSHMI PRASANNA PEPOLLA

Your social security number

633-27-3076

**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 2019 that would require you to file Form(s) 1099? (see instructions) . . . . .  Yes  No

**B** If "Yes," did you or will you file required Forms 1099? . . . . .  Yes  No

<b>1a</b>	Physical address of each property (street, city, state, ZIP code)				
<b>A</b>	AMEERPET HYDERABAD TELANGANA IN 500016				
<b>B</b>					
<b>C</b>					
<b>1b</b>	Type of Property (from list below)	<b>2</b> For each rental real estate property listed above, report the number of fair rental and personal use days. Check the <b>QJV</b> box only if you meet the requirements to file as a qualified joint venture. See instructions.	Fair Rental Days	Personal Use Days	QJV
<b>A</b>	1		365	0	<input type="checkbox"/>
<b>B</b>					<input type="checkbox"/>
<b>C</b>					<input type="checkbox"/>

**Type of Property:**

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

Income:		Properties:		A	B	C
<b>3</b>	Rents received . . . . .	<b>3</b>		600.		
<b>4</b>	Royalties received . . . . .	<b>4</b>				
<b>Expenses:</b>						
<b>5</b>	Advertising . . . . .	<b>5</b>		100.		
<b>6</b>	Auto and travel (see instructions) . . . . .	<b>6</b>		350.		
<b>7</b>	Cleaning and maintenance . . . . .	<b>7</b>				
<b>8</b>	Commissions. . . . .	<b>8</b>				
<b>9</b>	Insurance . . . . .	<b>9</b>				
<b>10</b>	Legal and other professional fees . . . . .	<b>10</b>				
<b>11</b>	Management fees . . . . .	<b>11</b>				
<b>12</b>	Mortgage interest paid to banks, etc. (see instructions)	<b>12</b>				
<b>13</b>	Other interest. . . . .	<b>13</b>		6,500.		
<b>14</b>	Repairs. . . . .	<b>14</b>		200.		
<b>15</b>	Supplies . . . . .	<b>15</b>				
<b>16</b>	Taxes . . . . .	<b>16</b>		4,713.		
<b>17</b>	Utilities. . . . .	<b>17</b>				
<b>18</b>	Depreciation expense or depletion . . . . .	<b>18</b>				
<b>19</b>	Other (list) ▶ . . . . .	<b>19</b>				
<b>20</b>	Total expenses. Add lines 5 through 19 . . . . .	<b>20</b>		11,863.		
<b>21</b>	Subtract line 20 from line 3 (rents) and/or 4 (royalties). If result is a (loss), see instructions to find out if you must file Form 6198 . . . . .	<b>21</b>		-11,263.		
<b>22</b>	Deductible rental real estate loss after limitation, if any, on Form 8582 (see instructions) . . . . .	<b>22</b>	(	-11,263.)	(	)
<b>23a</b>	Total of all amounts reported on line 3 for all rental properties . . . . .	<b>23a</b>		600.		
<b>b</b>	Total of all amounts reported on line 4 for all royalty properties . . . . .	<b>23b</b>				
<b>c</b>	Total of all amounts reported on line 12 for all properties . . . . .	<b>23c</b>				
<b>d</b>	Total of all amounts reported on line 18 for all properties . . . . .	<b>23d</b>				
<b>e</b>	Total of all amounts reported on line 20 for all properties . . . . .	<b>23e</b>		11,863.		
<b>24</b>	<b>Income.</b> Add positive amounts shown on line 21. Do not include any losses . . . . .	<b>24</b>				
<b>25</b>	<b>Losses.</b> Add royalty losses from line 21 and rental real estate losses from line 22. Enter total losses here . . . . .	<b>25</b>	(	11,263.)		
<b>26</b>	<b>Total rental real estate and royalty income or (loss).</b> Combine lines 24 and 25. Enter the result here. If Parts II, III, IV, and line 40 on page 2 do not apply to you, also enter this amount on Schedule 1 (Form 1040 or 1040-SR), line 5, or Form 1040-NR, line 18. Otherwise, include this amount in the total on line 41 on page 2 . . . . .	<b>26</b>		-11,263.		-11,263.

**SCHEDULE SE**  
**(Form 1040 or 1040-SR)**

**Self-Employment Tax**

OMB No. 1545-0074

**2019**

Attachment  
Sequence No. **17**

Department of the Treasury  
Internal Revenue Service (99)

▶ Go to [www.irs.gov/ScheduleSE](http://www.irs.gov/ScheduleSE) for instructions and the latest information.

▶ Attach to Form 1040, 1040-SR, or 1040-NR.

Name of person with self-employment income (as shown on Form 1040, 1040-SR, or 1040-NR)

LAKSHMI PRASANNA PEPOLLA

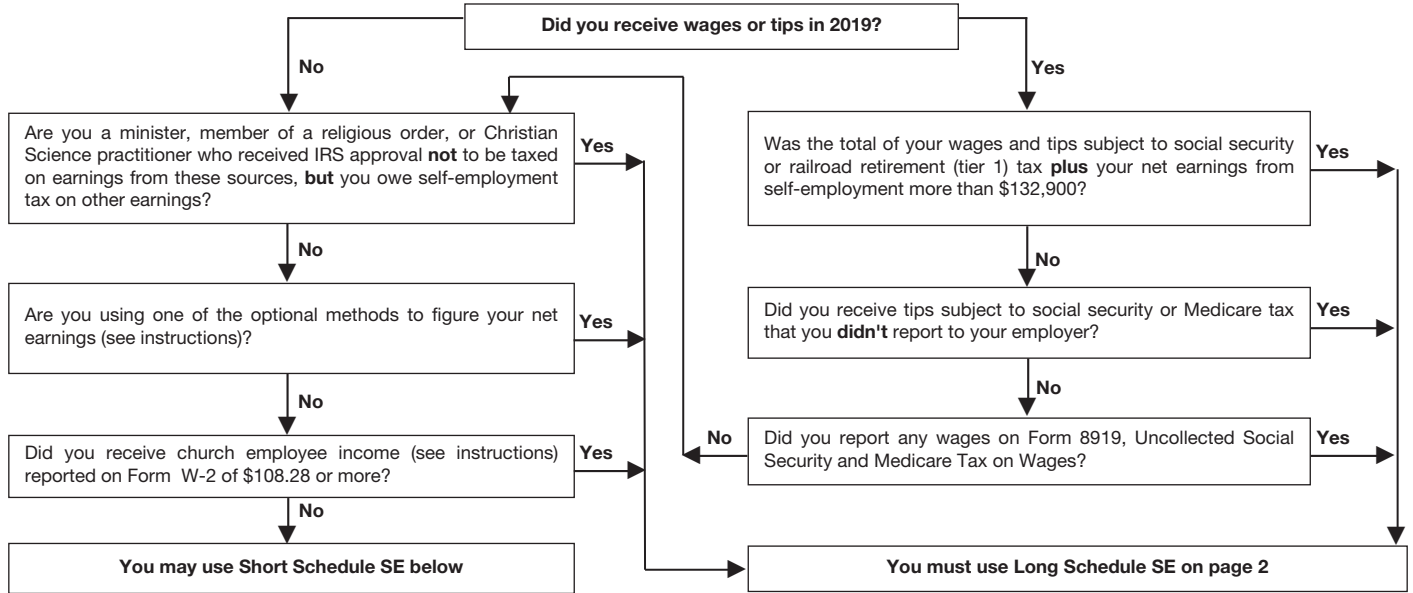
Social security number of person  
with self-employment income ▶

995-86-3267

**Before you begin:** To determine if you must file Schedule SE, see the instructions.

**May I Use Short Schedule SE or Must I Use Long Schedule SE?**

**Note:** Use this flowchart **only** if you must file Schedule SE. If unsure, see *Who Must File Schedule SE* in the instructions.



**Section A—Short Schedule SE. Caution:** Read above to see if you can use Short Schedule SE.

<b>1a</b>	Net farm profit or (loss) from Schedule F, line 34, and farm partnerships, Schedule K-1 (Form 1065), box 14, code A . . . . .	<b>1a</b>	
<b>b</b>	If you received social security retirement or disability benefits, enter the amount of Conservation Reserve Program payments included on Schedule F, line 4b, or listed on Schedule K-1 (Form 1065), box 20, code AH . . . . .	<b>1b</b>	( )
<b>2</b>	Net profit or (loss) from Schedule C, line 31; and Schedule K-1 (Form 1065), box 14, code A (other than farming). Ministers and members of religious orders, see instructions for types of income to report on this line. See instructions for other income to report . . . . .	<b>2</b>	17,600.
<b>3</b>	Combine lines 1a, 1b, and 2 . . . . .	<b>3</b>	17,600.
<b>4</b>	Multiply line 3 by 92.35% (0.9235). If less than \$400, you don't owe self-employment tax; <b>don't</b> file this schedule unless you have an amount on line 1b . . . . . ▶	<b>4</b>	16,254.
<b>5</b>	<b>Self-employment tax.</b> If the amount on line 4 is: • \$132,900 or less, multiply line 4 by 15.3% (0.153). Enter the result here and on <b>Schedule 2 (Form 1040 or 1040-SR), line 4, or Form 1040-NR, line 55.</b> • More than \$132,900, multiply line 4 by 2.9% (0.029). Then, add \$16,479.60 to the result. Enter the total here and on <b>Schedule 2 (Form 1040 or 1040-SR), line 4, or Form 1040-NR, line 55 .</b>	<b>5</b>	2,487.
<b>6</b>	<b>Deduction for one-half of self-employment tax.</b> Multiply line 5 by 50% (0.50). Enter the result here and on <b>Schedule 1 (Form 1040 or 1040-SR), line 14, or Form 1040-NR, line 27 . . . . .</b>	<b>6</b>	1,244.

# 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](http://www.irs.gov/Form8889) for instructions and the latest information.**

**2019**  
Attachment  
Sequence No. **52**

Name(s) shown on Form 1040, 1040-SR, or 1040-NR  
**SUJAN KUMAR PEPOLLA**

Social security number of HSA beneficiary. If both spouses have HSAs, see instructions ▶ **633-27-3076**

**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.

<b>1</b>	Check the box to indicate your coverage under a high-deductible health plan (HDHP) during 2019 (see instructions) . . . . . ▶		<input type="checkbox"/> Self-only <input checked="" type="checkbox"/> Family
<b>2</b>	HSA contributions you made for 2019 (or those made on your behalf), including those made from January 1, 2020, through April 15, 2020, that were for 2019. <b>Do not</b> include employer contributions, contributions through a cafeteria plan, or rollovers (see instructions) . . . . .	<b>2</b>	0.
<b>3</b>	If you were under age 55 at the end of 2019 and, on the first day of <b>every</b> month during 2019, you were, or were considered, an eligible individual with the <b>same</b> coverage, enter \$3,500 (\$7,000 for family coverage). <b>All others</b> , see the instructions for the amount to enter . . . . .	<b>3</b>	7,000.
<b>4</b>	Enter the amount you and your employer contributed to your Archer MSAs for 2019 from Form 8853, lines 1 and 2. If you or your spouse had family coverage under an HDHP at any time during 2019, also include any amount contributed to your spouse's Archer MSAs . . . . .	<b>4</b>	0.
<b>5</b>	Subtract line 4 from line 3. If zero or less, enter -0- . . . . .	<b>5</b>	7,000.
<b>6</b>	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 2019, see the instructions for the amount to enter . . . . .	<b>6</b>	7,000.
<b>7</b>	If you were age 55 or older at the end of 2019, married, and you or your spouse had family coverage under an HDHP at any time during 2019, enter your additional contribution amount (see instructions) . . . . .	<b>7</b>	
<b>8</b>	Add lines 6 and 7 . . . . .	<b>8</b>	7,000.
<b>9</b>	Employer contributions made to your HSAs for 2019 . . . . .	<b>9</b>	1,000.
<b>10</b>	Qualified HSA funding distributions . . . . .	<b>10</b>	
<b>11</b>	Add lines 9 and 10 . . . . .	<b>11</b>	1,000.
<b>12</b>	Subtract line 11 from line 8. If zero or less, enter -0- . . . . .	<b>12</b>	6,000.
<b>13</b>	<b>HSA deduction.</b> Enter the <b>smaller</b> of line 2 or line 12 here and on Schedule 1 (Form 1040 or 1040-SR), line 12, or Form 1040-NR, line 25 . . . . .	<b>13</b>	0.
<b>Caution:</b> If line 2 is more than line 13, you may have to pay an additional tax (see instructions).			

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

<b>14a</b>	Total distributions you received in 2019 from all HSAs (see instructions) . . . . .	<b>14a</b>	
<b>b</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) . . . . .	<b>14b</b>	
<b>c</b>	Subtract line 14b from line 14a . . . . .	<b>14c</b>	
<b>15</b>	Qualified medical expenses paid using HSA distributions (see instructions) . . . . .	<b>15</b>	
<b>16</b>	<b>Taxable HSA distributions.</b> Subtract line 15 from line 14c. If zero or less, enter -0-. Also, include this amount in the total on Schedule 1 (Form 1040 or 1040-SR), line 8, or Form 1040-NR, line 21. Enter "HSA" and the amount on the line next to the box . . . . .	<b>16</b>	
<b>17a</b>	If any of the distributions included on line 16 meet any of the <b>Exceptions to the Additional 20% Tax</b> (see instructions), check here . . . . . ▶ <input type="checkbox"/>		
<b>b</b>	<b>Additional 20% tax</b> (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 or 1040-SR), line 8, or Form 1040-NR, line 60. Check box c on Schedule 2 (Form 1040 or 1040-SR), line 8, or box b on Form 1040-NR, line 60. Enter "HSA" and the amount on the line next to the box . . . . .	<b>17b</b>	

**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.

<b>18</b>	Last-month rule . . . . .	<b>18</b>	
<b>19</b>	Qualified HSA funding distribution . . . . .	<b>19</b>	
<b>20</b>	<b>Total income.</b> Add lines 18 and 19. Include this amount on Schedule 1 (Form 1040 or 1040-SR), line 8, or Form 1040-NR, line 21. On the dotted line next to Schedule 1 (Form 1040 or 1040-SR), line 8, or Form 1040-NR, line 21, enter "HSA" and the amount . . . . .	<b>20</b>	
<b>21</b>	<b>Additional tax.</b> Multiply line 20 by 10% (0.10). Include this amount in the total on Schedule 2 (Form 1040 or 1040-SR), line 8, or Form 1040-NR, line 60. Check box c on Schedule 2 (Form 1040 or 1040-SR), line 8, or box b on Form 1040-NR, line 60. Enter "HDHP" and the amount on the line next to the box . . . . .	<b>21</b>	

**Qualified Business Income Deduction  
Simplified Computation**

Department of the Treasury  
Internal Revenue Service

▶ **Attach to your tax return.**

Attachment  
Sequence No. **55**

▶ **Go to [www.irs.gov/Form8995](http://www.irs.gov/Form8995) for instructions and the latest information.**

Name(s) shown on return <b>SUJAN KUMAR &amp; LAKSHMI PRASANNA PEPOLLA</b>	Your taxpayer identification number <b>633-27-3076</b>
--	---

1	(a) Trade, business, or aggregation name	(b) Taxpayer identification number	(c) Qualified business income or (loss)
<b>i</b>	LAKSHMI PRASANNA	995863267	16,356.
<b>ii</b>			
<b>iii</b>			
<b>iv</b>			
<b>v</b>			

<b>2</b> Total qualified business income or (loss). Combine lines 1i through 1v, column (c)	<b>2</b>	16,356.	
<b>3</b> Qualified business net (loss) carryforward from the prior year	<b>3</b>		
<b>4</b> Total qualified business income. Combine lines 2 and 3. If zero or less, enter -0-	<b>4</b>	16,356.	
<b>5</b> Qualified business income component. Multiply line 4 by 20% (0.20)			<b>5</b> 3,271.
<b>6</b> Qualified REIT dividends and publicly traded partnership (PTP) income or (loss) (see instructions)	<b>6</b>		
<b>7</b> Qualified REIT dividends and qualified PTP (loss) carryforward from the prior year	<b>7</b>		
<b>8</b> Total qualified REIT dividends and PTP income. Combine lines 6 and 7. If zero or less, enter -0-	<b>8</b>		
<b>9</b> REIT and PTP component. Multiply line 8 by 20% (0.20)			<b>9</b>
<b>10</b> Qualified business income deduction before the income limitation. Add lines 5 and 9			<b>10</b> 3,271.
<b>11</b> Taxable income before qualified business income deduction	<b>11</b>	130,573.	
<b>12</b> Net capital gain (see instructions)	<b>12</b>	0.	
<b>13</b> Subtract line 12 from line 11. If zero or less, enter -0-	<b>13</b>	130,573.	
<b>14</b> Income limitation. Multiply line 13 by 20% (0.20)			<b>14</b> 26,115.
<b>15</b> Qualified business income deduction. Enter the lesser of line 10 or line 14. Also enter this amount on the applicable line of your return ▶			<b>15</b> 3,271.
<b>16</b> Total qualified business (loss) carryforward. Combine lines 2 and 3. If greater than zero, enter -0-			<b>16</b> 0.
<b>17</b> Total qualified REIT dividends and PTP (loss) carryforward. Combine lines 6 and 7. If greater than zero, enter -0-			<b>17</b> 0.

**Paid Preparer's Due Diligence Checklist**

Department of the Treasury  
Internal Revenue Service

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

**2019**

► **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](http://www.irs.gov/Form8867) for instructions and the latest information.**

Attachment  
Sequence No. **70**

Taxpayer name(s) shown on return <b>SUJAN KUMAR &amp; LAKSHMI PRASANNA PEPOLLA</b>	Taxpayer identification number <b>633-27-3076</b>
---	--

Enter preparer's name and PTIN <b>SYAM PRIYA RAM SAGAR GUPTA TALLAM</b>	PTIN <b>P02082703</b>
--	--------------------------

**Part I Due Diligence Requirements**

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

	Yes	No	N/A
<b>1</b> Did you complete the return based on information for tax year 2019 provided by the taxpayer or reasonably obtained by you? . . . . .	<input checked="" type="checkbox"/>	<input type="checkbox"/>	
<b>2</b> If credits are claimed on the return, did you complete the applicable EIC and/or CTC/ACTC/ODC worksheets found in the Form 1040, 1040-SR, 1040-NR, 1040-PR, or 1040-SS instructions, and/or the AOTC worksheet found in the Form 8863 instructions, or your own worksheet(s) that provides the same information, and all related forms and schedules for each credit claimed? . . . . .	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<b>3</b> 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) . . . . .	<input checked="" type="checkbox"/>	<input type="checkbox"/>	
<b>4</b> Did any information provided by the taxpayer or a third party for use in preparing the return, or information reasonably known to you, appear to be incorrect, incomplete, or inconsistent? (If "Yes," answer questions 4a and 4b. If "No," go to question 5.) . . . . .	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
<b>a</b> Did you make reasonable inquiries to determine the correct, complete, and consistent information? . . . . .	<input type="checkbox"/>	<input type="checkbox"/>	
<b>b</b> Did you contemporaneously document your inquiries? (Documentation should include the questions you asked, whom you asked, when you asked, the information that was provided, and the impact the information had on your preparation of the return.) . . . . .	<input type="checkbox"/>	<input type="checkbox"/>	
<b>5</b> 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) . . . . . List those documents, if any, that you relied on. _____ _____ _____	<input checked="" type="checkbox"/>	<input type="checkbox"/>	
<b>6</b> Did you ask the taxpayer whether he/she could provide documentation to substantiate eligibility for the credit(s) and/or HOH filing status and the amount(s) of any credit(s) claimed on the return if his/her return is selected for audit? . . . . .	<input checked="" type="checkbox"/>	<input type="checkbox"/>	
<b>7</b> Did you ask the taxpayer if any of these credits were disallowed or reduced in a previous year? . . . . . (If credits were disallowed or reduced, go to question 7a; if not, go to question 8.)	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<b>a</b> Did you complete the required recertification Form 8862? . . . . .	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<b>8</b> If the taxpayer is reporting self-employment income, did you ask questions to prepare a complete and correct Schedule C (Form 1040 or 1040-SR)? . . . . .	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

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

	Yes	No	N/A
<b>9a</b> 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 is claiming the EIC and does not have a qualifying child.) . . . . .	<input type="checkbox"/>	<input type="checkbox"/>	
<b>b</b> Did you ask the taxpayer if the child lived with the taxpayer for over half of the year, even if the taxpayer has supported the child the entire year? . . . . .	<input type="checkbox"/>	<input type="checkbox"/>	
<b>c</b> Did you explain to the taxpayer the rules about claiming the EIC when a child is the qualifying child of more than one person (tiebreaker rules)? . . . . .	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

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

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

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

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

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

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

**Part VI Eligibility Certification**

► **You will have complied with all due diligence requirements for claiming the applicable credit(s) and/or HOH filing status on the return of the taxpayer identified above if you:**

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

► **If you have not complied with all due diligence requirements, you may have to pay a \$530 penalty for each failure to comply related to a claim of an applicable credit or HOH filing status.**

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



**Passive Activity Loss Limitations**

Department of the Treasury  
Internal Revenue Service (99)

▶ See separate instructions.  
▶ Attach to Form 1040, Form 1040-SR, or Form 1041.  
▶ Go to [www.irs.gov/Form8582](http://www.irs.gov/Form8582) for instructions and the latest information.

Name(s) shown on return

SUJAN KUMAR & LAKSHMI PRASANNA PEPOLLA

Identifying number

633-27-3076

**Part I 2019 Passive Activity Loss**

**Caution:** Complete Worksheets 1, 2, and 3 before completing Part I.

**Rental Real Estate Activities With Active Participation** (For the definition of active participation, see **Special Allowance for Rental Real Estate Activities** in the instructions.)

<b>1a</b> Activities with net income (enter the amount from Worksheet 1, column (a)) . . . . .	<b>1a</b>		
<b>b</b> Activities with net loss (enter the amount from Worksheet 1, column (b)) . . . . .	<b>1b</b>	( )	
<b>c</b> Prior years' unallowed losses (enter the amount from Worksheet 1, column (c)) . . . . .	<b>1c</b>	( )	
<b>d</b> Combine lines 1a, 1b, and 1c . . . . .	<b>1d</b>		

**Commercial Revitalization Deductions From Rental Real Estate Activities**

<b>2a</b> Commercial revitalization deductions from Worksheet 2, column (a) . . . . .	<b>2a</b>	( )	
<b>b</b> Prior year unallowed commercial revitalization deductions from Worksheet 2, column (b) . . . . .	<b>2b</b>	( )	
<b>c</b> Add lines 2a and 2b . . . . .	<b>2c</b>	( )	

**All Other Passive Activities**

<b>3a</b> Activities with net income (enter the amount from Worksheet 3, column (a)) . . . . .	<b>3a</b>	17,600.	
<b>b</b> Activities with net loss (enter the amount from Worksheet 3, column (b)) . . . . .	<b>3b</b>	( 0. )	
<b>c</b> Prior years' unallowed losses (enter the amount from Worksheet 3, column (c)) . . . . .	<b>3c</b>	( )	
<b>d</b> Combine lines 3a, 3b, and 3c . . . . .	<b>3d</b>		17,600.

<b>4</b> Combine lines 1d, 2c, and 3d. If this line is zero or more, stop here and include this form with your return; all losses are allowed, including any prior year unallowed losses entered on line 1c, 2b, or 3c. Report the losses on the forms and schedules normally used . . . . .	<b>4</b>		17,600.
--	----------	--	---------

- If line 4 is a loss and:
- Line 1d is a loss, go to Part II.
  - Line 2c is a loss (and line 1d is zero or more), skip Part II and go to Part III.
  - Line 3d is a loss (and lines 1d and 2c are zero or more), skip Parts II and III and go to line 15.

**Caution:** If your filing status is married filing separately and you lived with your spouse at any time during the year, **do not** complete Part II or Part III. Instead, go to line 15.

**Part II Special Allowance for Rental Real Estate Activities With Active Participation**

**Note:** Enter all numbers in Part II as positive amounts. See instructions for an example.

<b>5</b> Enter the <b>smaller</b> of the loss on line 1d or the loss on line 4 . . . . .	<b>5</b>	
<b>6</b> Enter \$150,000. If married filing separately, see instructions . . . . .	<b>6</b>	
<b>7</b> Enter modified adjusted gross income, but not less than zero. See instructions <b>Note:</b> If line 7 is greater than or equal to line 6, skip lines 8 and 9, enter -0- on line 10. Otherwise, go to line 8.	<b>7</b>	
<b>8</b> Subtract line 7 from line 6 . . . . .	<b>8</b>	
<b>9</b> Multiply line 8 by 50% (0.50). <b>Do not</b> enter more than \$25,000. If married filing separately, see instructions	<b>9</b>	
<b>10</b> Enter the <b>smaller</b> of line 5 or line 9 . . . . . If line 2c is a loss, go to Part III. Otherwise, go to line 15.	<b>10</b>	0.

**Part III Special Allowance for Commercial Revitalization Deductions From Rental Real Estate Activities**

**Note:** Enter all numbers in Part III as positive amounts. See the example for Part II in the instructions.

<b>11</b> Enter \$25,000 reduced by the amount, if any, on line 10. If married filing separately, see instructions . . . . .	<b>11</b>	
<b>12</b> Enter the loss from line 4 . . . . .	<b>12</b>	
<b>13</b> Reduce line 12 by the amount on line 10 . . . . .	<b>13</b>	
<b>14</b> Enter the <b>smallest</b> of line 2c (treated as a positive amount), line 11, or line 13 . . . . .	<b>14</b>	

**Part IV Total Losses Allowed**

<b>15</b> Add the income, if any, on lines 1a and 3a and enter the total . . . . .	<b>15</b>	
<b>16</b> <b>Total losses allowed from all passive activities for 2019.</b> Add lines 10, 14, and 15. See instructions to find out how to report the losses on your tax return . . . . .	<b>16</b>	

**Caution:** The worksheets must be filed with your tax return. Keep a copy for your records.

**Worksheet 1—For Form 8582, Lines 1a, 1b, and 1c** (see instructions)

Name of activity	Current year		Prior years	Overall gain or loss	
	(a) Net income (line 1a)	(b) Net loss (line 1b)	(c) Unallowed loss (line 1c)	(d) Gain	(e) Loss
<b>Total.</b> Enter on Form 8582, lines 1a, 1b, and 1c . . . . . ▶					

**Worksheet 2—For Form 8582, Lines 2a and 2b** (see instructions)

Name of activity	(a) Current year deductions (line 2a)	(b) Prior year unallowed deductions (line 2b)	(c) Overall loss
<b>Total.</b> Enter on Form 8582, lines 2a and 2b . . . . . ▶			

**Worksheet 3—For Form 8582, Lines 3a, 3b, and 3c** (see instructions)

Name of activity	Current year		Prior years	Overall gain or loss	
	(a) Net income (line 3a)	(b) Net loss (line 3b)	(c) Unallowed loss (line 3c)	(d) Gain	(e) Loss
LAKSHMI PRASANNA	17,600.	0.		17,600.	
<b>Total.</b> Enter on Form 8582, lines 3a, 3b, and 3c . . . . . ▶	17,600.	0.			

**Worksheet 4—Use This Worksheet if an Amount Is Shown on Form 8582, Line 10 or 14.** See instructions.

Name of activity	Form or schedule and line number to be reported on (see instructions)	(a) Loss	(b) Ratio	(c) Special allowance	(d) Subtract column (c) from column (a)
<b>Total</b> . . . . . ▶			1.00		

**Worksheet 5—Allocation of Unallowed Losses** (see instructions)

Name of activity	Form or schedule and line number to be reported on (see instructions)	(a) Loss	(b) Ratio	(c) Unallowed loss
<b>Total</b> . . . . . ▶			1.00	

Nonresident & part-year resident Wisconsin income tax

For the year Jan. 1-Dec. 31, 2019, or other tax year beginning \_\_\_\_\_, 2019 ending \_\_\_\_\_, 20\_\_\_\_.

Check here if this is an amended return

Complete form using BLACK INK

DO NOT STAPLE

Form fields for personal information: Your legal last name (PEPOLLA), Legal first name (SUJAN KUMAR), M.I., Your social security number (633273076), Spouse's legal last name (PEPOLLA), Spouse's legal first name (LAKSHMI PRASA), Spouse's social security number (995863267), Home address (40813 ROBIN STREET), City (FREMONT), State (CA), Zip code (94538).

Filing status section: Single, Married filing joint return (checked), Married filing separate return, Head of household (with qualifying person).

Tax district section: Check below then fill in either the name of the Wisconsin city, village, or town, and the county in which you lived at the end of 2019 or before leaving Wisconsin.

Resident status Check the status that applies

Resident status options: You Spouse, Full-year resident of Wisconsin, Nonresident of Wisconsin; state of residence CA (checked), Part-year resident of Wisconsin from \_\_\_\_\_ to \_\_\_\_\_.



Note: Complete residence questionnaire, page 61.

PAPER CLIP withholding statements here

PAPER CLIP check or money order here

Table with 4 columns: Income, NO COMMAS NO CENTS, A. Federal column, B. Wisconsin column. Rows include Wages (149880.00), Taxable interest (.00), Dividends (.00), Business income (17600.00), Capital gain (.00), Other gains (.00), IRA distributions (.00), Pensions (.00), Rental real estate (-11263.00), Farm income (.00), Unemployment (.00), Social security (.00), Other income (.00), and Total (156217.00).

Adjustments to Income		A. Federal column	B. Wisconsin column
17	Educator expenses (see page 25) . . . . .	.00	.00
18	Certain business expenses of reservists, performing artists, and fee-basis government officials (see page 25) . . . . .	.00	.00
19	Health savings account deduction (see page 26) . . . . .	.00	.00
20	Moving expenses for members of the Armed Forces (see page 26) . . . . .	.00	.00
21	Deductible part of self-employment tax (see page 26) . . . . .	1 244.00	0.00
22	Self-employed SEP, SIMPLE, and qualified plans (see page 26) . . . . .	.00	.00
23	Self-employed health insurance deduction (see page 27) . . . . .	.00	.00
24	Penalty on early withdrawal of savings (see page 28) . . . . .	.00	0.00
25	Alimony paid (see page 28) . . . . .	.00	.00
26	IRA deduction (see page 29) . . . . .	.00	.00
27	Student loan interest deduction (see page 29) . . . . .	.00	.00
28	Reserved for future use . . . . .	Not deductible for Wisconsin	
29	Other adjustments (see page 29). Enclose Schedule M . . . . .	.00	.00
30	Total adjustments to income. Add lines 17 through 29 . . . . .	1 244.00	0.00
<b>Adjusted Gross Income</b>			
31	Wisconsin income. Subtract line 30, column B from line 16, column B . . . . .		27132.00
32	Federal income. Subtract line 30, column A from line 16, column A . . . . .	15 4973.00	
33	Divide line 31 by line 32. Carry the decimal to four places. If amount on line 31 is more than amount on line 32, fill in 1.0000. (See page 30) . . . . .		.1751

Tax Computation			
34	Fill in the <b>larger</b> of Wisconsin income from line 31, column B or federal income from line 32, column A. <b>But</b> , if Wisconsin income from line 31 is zero or less, fill in 0 (zero) . . . . .	34	15 4973.00
35a	If you (or your spouse) can be claimed as a dependent on anyone else's return, check here and see the "Exception" in the instructions for line 35c on page 31 . . . . .	35a	<input type="checkbox"/>
35b	Aliens (see page 31 to determine if you must check line 35b) . . . . .	35b	<input type="checkbox"/>
35c	Find the standard deduction for amount on line 32 using table on page 50 . . . . .	35c	0.00
36	Subtract line 35c from line 34. If line 35c is more than line 34, fill in 0 (zero) . . . . .	36	15 4973.00
37	Exemptions ( <b>Caution: see page 31</b> )		
a	Fill in exemptions allowed . . . . . 4 x \$700 . . . . .	37a	2 800.00
b	Check if 65 or older <input type="checkbox"/> You + <input type="checkbox"/> Spouse = <input type="checkbox"/> x \$250 . . . . .	37b	.00
c	Add lines 37a and 37b . . . . .	37c	2 800.00
38	Subtract line 37c from line 36. If line 37c is more than line 36, fill in 0 (zero) . . . . .	38	15 2173.00
39	Tax (see table on page 53) . . . . .	39	8 970.00
40	Itemized deduction credit. Complete Schedule 1 (page 4, Form 1NPR) . . . . .	40	.00
41	School property tax credits (part-year and full-year residents only)		
a	Rent paid in 2019—heat included . . . . . .00 } Find credit from table page 35 . . . . .	41a	.00
	Rent paid in 2019—heat not included . . . . . .00 }		
b	Property taxes paid on home in 2019 . . . . . .00 } Find credit from table page 36 . . . . .	41b	.00
42	Add credits on lines 40, 41a, and 41b . . . . .	42	.00
43	Subtract line 42 from line 39. If line 42 is more than line 39, fill in 0 (zero) . . . . .	43	8 970.00
44	Fill in ratio from line 33 . . . . .	44	.1751
45	Multiply line 43 by ratio on line 44 . . . . .	45	1 571.00



Name(s) shown on Form 1NPR <b>SUJAN KUMAR &amp; LAKSHMI PRASANNA PEPOLLA</b>		Your social security number <b>633273076</b>
<b>46</b>	Fill in amount from line 45	<b>46</b> <u>1571.00</u>
<b>47</b>	Armed forces member credit. (Full-year Wisconsin residents only)	<b>47</b> <u>.00</u>
<b>48</b>	Working families tax credit. (Full-year Wisconsin residents only)	<b>48</b> <u>.00</u>
<b>49</b>	Married couple credit. Complete Schedule 2 (page 4, Form 1NPR)	<b>49</b> <u>0.00</u>
<b>50</b>	Nonrefundable credits from Schedule CR, line 34. Enclose Schedule CR	<b>50</b> <u>.00</u>
<b>51</b>	Net income tax paid to another state. Enclose Schedule OS	<b>51</b> <u>.00</u>
<b>52</b>	Add lines 47 through 51	<b>52</b> <u>0.00</u>
<b>53</b>	Subtract line 52 from line 46. If line 52 is more than line 46, fill in 0 (zero). This is your net tax	<b>53</b> <u>1571.00</u>
<b>54</b>	Sales and use tax due on Internet, mail order, or other out-of-state purchases (see page 39) If you certify that no sales or use tax is due, check here <input checked="" type="checkbox"/>	<b>54</b> <u>.00</u>
<b>55</b>	Donations (decreases refund or increases amount owed)	
<b>a</b>	Endangered resources <u>.00</u>	<b>e</b> Military family relief <u>.00</u>
<b>b</b>	Cancer research <u>.00</u>	<b>f</b> Second Harvest/Feeding Amer. <u>.00</u>
<b>c</b>	Veterans trust fund <u>.00</u>	<b>g</b> Red Cross WI Disaster Relief <u>.00</u>
<b>d</b>	Multiple sclerosis <u>.00</u>	<b>h</b> Special Olympics Wisconsin <u>.00</u>
	Total (add lines a through h)	<b>55i</b> <u>.00</u>
<b>56</b>	Penalties on IRAs, other retirement plans, MSAs, etc. (see page 41)	<b>56</b> <u>.00</u> x .33 = <u>.00</u>
<b>57</b>	Other penalties (see page 41)	<b>57</b> <u>.00</u>
<b>58</b>	Add lines 53 through 57	<b>58</b> <u>1571.00</u>

**Payments and Credits**

<b>59</b>	Wisconsin income tax withheld. Enclose readable withholding statements	<b>59</b> <u>1628.00</u>
<b>60</b>	2019 Wisconsin estimated tax paid and amount applied from 2018 return	<b>60</b> <u>.00</u>
<b>61</b>	Earned income credit. (Full-year Wisconsin residents only) Number of qualifying children <input type="checkbox"/> Federal credit <u>.00</u> x <u>    </u> % =	<b>61</b> <u>.00</u>
<b>62</b>	Farmland preservation credit. <b>a.</b> Schedule FC, line 17	<b>62a</b> <u>.00</u>
	<b>b.</b> Schedule FC-A, line 13	<b>62b</b> <u>.00</u>
<b>63</b>	Repayment credit	<b>63</b> <u>.00</u>
<b>64</b>	Homestead credit. (Full-year Wisconsin residents only)	<b>64</b> <u>.00</u>
<b>65</b>	Eligible veterans and surviving spouses property tax credit	<b>65</b> <u>.00</u>
<b>66</b>	Refundable credits from Schedule CR, line 40	<b>66</b> <u>.00</u>
<b>67</b>	AMENDED RETURN ONLY – amount previously paid (see page 46)	<b>67</b> <u>.00</u>
<b>68</b>	Add lines 59 through 67	<b>68</b> <u>1628.00</u>
<b>69</b>	AMENDED RETURN ONLY – amount previously refunded (see page 46)	<b>69</b> <u>.00</u>
<b>70</b>	Subtract line 69 from line 68	<b>70</b> <u>1628.00</u>



Refund or Amount You Owe

Table with 2 columns: Line number and Amount. Rows include: 71 Amount overpaid 57.00, 72 Amount refunded to you 57.00, 73 Amount applied to tax 0.00, 74 Amount you owe .00, 75 Underpayment interest .00.

Third Party Designee section. Includes fields for name, phone number, and personal identification number (PIN).

Under penalties of law, I declare that this return and all attachments are true, correct, and complete to the best of my knowledge and belief.

Sign here section. Includes lines for 'Your signature', 'Spouse's signature', and 'Date'.

Mail your return to: Wisconsin Department of Revenue. Includes addresses for 'if tax is due' (PO Box 268) and 'if refund or no tax due' (PO Box 59).

Schedule 1 - Wisconsin Itemized Deduction Credit (see line 40 instructions)

Table for Schedule 1 with 2 columns: Line number and Amount. Rows include: 1 Medical and dental expenses .00, 2 Interest paid .00, 3 Gifts to charity .00, 4 Casualty losses .00, 5 Add lines 1 through 4 .00, 6 Wisconsin standard deduction .00, 7 Subtract line 6 from line 5 .00, 8 Rate of credit is .05 (5%) x .05, 9 Multiply line 7 by line 8 .00.

Schedule 2 - Married Couple Credit May be claimed only when both spouses have earned income taxable by Wisconsin.

Table for Schedule 2 with 3 columns: Line number, (A) YOURSELF, and (B) YOUR SPOUSE. Rows include: 1 Wages, salaries, tips, etc. (A) 27132.00, (B) .00; 2 Net profit or (loss) from self-employment (A) .00, (B) 0.00; 3 Combine lines 1 and 2 (A) 27132.00, (B) 0.00; 4 Add amounts on Form 1NPR (A) 0.00, (B) .00; 5 Subtract line 4 from line 3 (A) 27132.00, (B) 0.00; 6 Compare the amount in columns (A) and (B) (A) 0.00, (B) 0.00; 7 Rate of credit is .03 (3%) x .03; 8 Multiply line 6 by line 7 (A) 0.00, (B) 0.00.



**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 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 <b>SUJAN KUMAR</b>	Last name <b>PEPOLLA</b>	<b>Your social security number</b> <b>633-27-3076</b>
If joint return, spouse's first name and middle initial <b>LAKSHMI PRASANNA</b>	Last name <b>PEPOLLA</b>	<b>Spouse's social security number</b> <b>995-86-3267</b>
Home address (number and street). If you have a P.O. box, see instructions. <b>40813 ROBIN STREET</b>		<b>Presidential Election Campaign</b> 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, state, and ZIP code. If you have a foreign address, also complete spaces below (see instructions). <b>FREMONT CA 94538</b>		
Foreign country name	Foreign province/state/county	Foreign postal code
If more than four dependents, see instructions and ✓ here <input type="checkbox"/>		

**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, 1955  Are blind **Spouse:**  Was born before January 2, 1955  Is blind

<b>Dependents</b> (see instructions):		<b>(2)</b> Social security number	<b>(3)</b> Relationship to you	<b>(4)</b> ✓ if qualifies for (see instructions):	
<b>(1)</b> First name	Last name			Child tax credit	Credit for other dependents
<b>SAI SATHVIK</b>	<b>PEPOLLA</b>	<b>995-86-3301</b>	<b>Son</b>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<b>RUPAVARSHITHA</b>	<b>PEPOLLA</b>	<b>913-96-5409</b>	<b>Daughter</b>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
				<input type="checkbox"/>	<input type="checkbox"/>
				<input type="checkbox"/>	<input type="checkbox"/>

<b>1</b> Wages, salaries, tips, etc. Attach Form(s) W-2 . . . . .		<b>1</b>	<b>149,880.</b>
<b>2a</b> Tax-exempt interest . . . . .	<b>2a</b>	<b>b</b> Taxable interest. Attach Sch. B if required	<b>2b</b>
<b>3a</b> Qualified dividends . . . . .	<b>3a</b>	<b>b</b> Ordinary dividends. Attach Sch. B if required	<b>3b</b>
<b>4a</b> IRA distributions . . . . .	<b>4a</b>	<b>b</b> Taxable amount . . . . .	<b>4b</b>
<b>c</b> Pensions and annuities . . . . .	<b>4c</b>	<b>d</b> Taxable amount . . . . .	<b>4d</b>
<b>5a</b> Social security benefits . . . . .	<b>5a</b>	<b>b</b> Taxable amount . . . . .	<b>5b</b>
<b>6</b> Capital gain or (loss). Attach Schedule D if required. If not required, check here . . . . .			<b>6</b>
<b>7a</b> Other income from Schedule 1, line 9 . . . . .			<b>7a</b> <b>6,337.</b>
<b>b</b> Add lines 1, 2b, 3b, 4b, 4d, 5b, 6, and 7a. This is your <b>total income</b> . . . . .			<b>7b</b> <b>156,217.</b>
<b>8a</b> Adjustments to income from Schedule 1, line 22 . . . . .			<b>8a</b> <b>1,244.</b>
<b>b</b> Subtract line 8a from line 7b. This is your <b>adjusted gross income</b> . . . . .			<b>8b</b> <b>154,973.</b>
<b>9</b> <b>Standard deduction or itemized deductions</b> (from Schedule A) . . . . .	<b>9</b> <b>24,400.</b>		
<b>10</b> Qualified business income deduction. Attach Form 8995 or Form 8995-A . . . . .	<b>10</b> <b>3,271.</b>		
<b>11a</b> Add lines 9 and 10 . . . . .			<b>11a</b> <b>27,671.</b>
<b>b</b> <b>Taxable income.</b> Subtract line 11a from line 8b. If zero or less, enter -0- . . . . .			<b>11b</b> <b>127,302.</b>

**Standard Deduction for—**  
 • Single or Married filing separately, \$12,200  
 • Married filing jointly or Qualifying widow(er), \$24,400  
 • Head of household, \$18,350  
 • If you checked any box under *Standard Deduction*, see instructions.

<b>12a</b>	<b>Tax</b> (see inst.) Check if any from Form(s): 1 <input type="checkbox"/> 8814 2 <input type="checkbox"/> 4972 3 <input type="checkbox"/> _____	<b>12a</b>	19,723.	
<b>b</b>	Add Schedule 2, line 3, and line 12a and enter the total	<b>12b</b>	19,723.	
<b>13a</b>	Child tax credit or credit for other dependents	<b>13a</b>	1,000.	
<b>b</b>	Add Schedule 3, line 7, and line 13a and enter the total	<b>13b</b>	1,000.	
<b>14</b>	Subtract line 13b from line 12b. If zero or less, enter -0-	<b>14</b>	18,723.	
<b>15</b>	Other taxes, including self-employment tax, from Schedule 2, line 10	<b>15</b>	2,487.	
<b>16</b>	Add lines 14 and 15. This is your <b>total tax</b>	<b>16</b>	21,210.	
<b>17</b>	Federal income tax withheld from Forms W-2 and 1099	<b>17</b>	16,702.	
<b>18</b>	Other payments and refundable credits:			
<b>a</b>	Earned income credit (EIC)	<b>18a</b>		
<b>b</b>	Additional child tax credit. Attach Schedule 8812	<b>18b</b>		
<b>c</b>	American opportunity credit from Form 8863, line 8	<b>18c</b>		
<b>d</b>	Schedule 3, line 14	<b>18d</b>	1,451.	
<b>e</b>	Add lines 18a through 18d. These are your <b>total other payments and refundable credits</b>	<b>18e</b>	1,451.	
<b>19</b>	Add lines 17 and 18e. These are your <b>total payments</b>	<b>19</b>	18,153.	

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

**Refund**

<b>20</b>	If line 19 is more than line 16, subtract line 16 from line 19. This is the amount you <b>overpaid</b>	<b>20</b>	
<b>21a</b>	Amount of line 20 you want <b>refunded to you</b> . If Form 8888 is attached, check here <input type="checkbox"/>	<b>21a</b>	
<b>b</b>	Routing number <u>X X X X X X X X X</u> ▶ <b>c</b> Type: <input type="checkbox"/> Checking <input type="checkbox"/> Savings		
<b>d</b>	Account number <u>X X X X X X X X X X X X X X X X</u>		
<b>22</b>	Amount of line 20 you want <b>applied to your 2020 estimated tax</b>	<b>22</b>	

**Amount You Owe**

<b>23</b>	<b>Amount you owe.</b> Subtract line 19 from line 16. For details on how to pay, see instructions	<b>23</b>	3,089.
<b>24</b>	Estimated tax penalty (see instructions)	<b>24</b>	32.

**Third Party Designee**

Do you want to allow another person (other than your paid preparer) to discuss this return with the IRS? See instructions.  Yes. Complete below.  No

(Other than paid preparer) 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	If the IRS sent you an Identity Protection PIN, enter it here (see inst.) <input type="text"/>
Spouse's signature. If a joint return, <b>both</b> must sign.	Date	Spouse's occupation	If the IRS sent your spouse an Identity Protection PIN, enter it here (see inst.) <input type="text"/>
Phone no.	Email address		

**Paid Preparer Use Only**

Preparer's name	Preparer's signature	Date	PTIN	Check if:
SYAM PRIYA RAM SAGAR GUPTA TALLAM	SYAM PRIYA RAM SAGAR GUPTA TALLAM	03/03/2020	P02082703	<input type="checkbox"/> 3rd Party Designee
Firm's name ▶ GLOBAL TAXES LLC	Phone no. (646) 727-7157		<input type="checkbox"/> Self-employed	
Firm's address ▶ 2530 Pebble Creek Ln Cumming GA 30041	Firm's EIN ▶ 30-1017196			



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

Department of the Treasury  
Internal Revenue Service

**Additional Income and Adjustments to Income**

▶ **Attach to Form 1040 or 1040-SR.**  
▶ **Go to [www.irs.gov/Form1040](http://www.irs.gov/Form1040) for instructions and the latest information.**

OMB No. 1545-0074

**2019**  
Attachment  
Sequence No. **01**

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

SUJAN KUMAR & LAKSHMI PRASANNA PEPOLLA

Your social security number

633-27-3076

At any time during 2019, did you receive, sell, send, exchange, or otherwise acquire any financial interest in any virtual currency?  Yes  No

**Part I Additional Income**

<b>1</b>	Taxable refunds, credits, or offsets of state and local income taxes . . . . .	<b>1</b>	
<b>2a</b>	Alimony received . . . . .	<b>2a</b>	
<b>b</b>	Date of original divorce or separation agreement (see instructions) ▶		
<b>3</b>	Business income or (loss). Attach Schedule C . . . . .	<b>3</b>	17,600.
<b>4</b>	Other gains or (losses). Attach Form 4797 . . . . .	<b>4</b>	
<b>5</b>	Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E . . . . .	<b>5</b>	-11,263.
<b>6</b>	Farm income or (loss). Attach Schedule F . . . . .	<b>6</b>	
<b>7</b>	Unemployment compensation . . . . .	<b>7</b>	
<b>8</b>	Other income. List type and amount ▶	<b>8</b>	
<b>9</b>	Combine lines 1 through 8. Enter here and on Form 1040 or 1040-SR, line 7a . . . . .	<b>9</b>	6,337.

**Part II Adjustments to Income**

<b>10</b>	Educator expenses . . . . .	<b>10</b>	
<b>11</b>	Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106 . . . . .	<b>11</b>	
<b>12</b>	Health savings account deduction. Attach Form 8889 . . . . .	<b>12</b>	
<b>13</b>	Moving expenses for members of the Armed Forces. Attach Form 3903 . . . . .	<b>13</b>	
<b>14</b>	Deductible part of self-employment tax. Attach Schedule SE . . . . .	<b>14</b>	1,244.
<b>15</b>	Self-employed SEP, SIMPLE, and qualified plans . . . . .	<b>15</b>	
<b>16</b>	Self-employed health insurance deduction . . . . .	<b>16</b>	
<b>17</b>	Penalty on early withdrawal of savings . . . . .	<b>17</b>	
<b>18a</b>	Alimony paid . . . . .	<b>18a</b>	
<b>b</b>	Recipient's SSN . . . . . ▶		
<b>c</b>	Date of original divorce or separation agreement (see instructions) ▶		
<b>19</b>	IRA deduction . . . . .	<b>19</b>	
<b>20</b>	Student loan interest deduction . . . . .	<b>20</b>	
<b>21</b>	Tuition and fees. Attach Form 8917 . . . . .	<b>21</b>	
<b>22</b>	Add lines 10 through 21. These are your <b>adjustments to income</b> . Enter here and on Form 1040 or 1040-SR, line 8a . . . . .	<b>22</b>	1,244.

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

REV 02/23/20 PRO

Schedule 1 (Form 1040 or 1040-SR) 2019

**SCHEDULE 2**  
**(Form 1040 or 1040-SR)**

Department of the Treasury  
Internal Revenue Service

**Additional Taxes**

▶ **Attach to Form 1040 or 1040-SR.**

▶ **Go to [www.irs.gov/Form1040](http://www.irs.gov/Form1040) for instructions and the latest information.**

OMB No. 1545-0074

**2019**  
Attachment  
Sequence No. **02**

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

SUJAN KUMAR & LAKSHMI PRASANNA PEPOLLA

Your social security number

633-27-3076

**Part I Tax**

<b>1</b>	Alternative minimum tax. Attach Form 6251 . . . . .	<b>1</b>	
<b>2</b>	Excess advance premium tax credit repayment. Attach Form 8962 . . . . .	<b>2</b>	
<b>3</b>	Add lines 1 and 2. Enter here and include on Form 1040 or 1040-SR, line 12b . . . . .	<b>3</b>	

**Part II Other Taxes**

<b>4</b>	Self-employment tax. Attach Schedule SE . . . . .	<b>4</b>	2,487.
<b>5</b>	Unreported social security and Medicare tax from Form: <b>a</b> <input type="checkbox"/> 4137 <b>b</b> <input type="checkbox"/> 8919 . . . . .	<b>5</b>	
<b>6</b>	Additional tax on IRAs, other qualified retirement plans, and other tax-favored accounts. Attach Form 5329 if required . . . . .	<b>6</b>	
<b>7a</b>	Household employment taxes. Attach Schedule H . . . . .	<b>7a</b>	
<b>b</b>	Repayment of first-time homebuyer credit from Form 5405. Attach Form 5405 if required . . . . .	<b>7b</b>	
<b>8</b>	Taxes from: <b>a</b> <input type="checkbox"/> Form 8959 <b>b</b> <input type="checkbox"/> Form 8960 <b>c</b> <input type="checkbox"/> Instructions; enter code(s) _____	<b>8</b>	
<b>9</b>	Section 965 net tax liability installment from Form 965-A . . . . .	<b>9</b>	
<b>10</b>	Add lines 4 through 8. These are your <b>total other taxes</b> . Enter here and on Form 1040 or 1040-SR, line 15 . . . . .	<b>10</b>	2,487.

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

REV 02/23/20 PRO

Schedule 2 (Form 1040 or 1040-SR) 2019

**SCHEDULE 3**  
**(Form 1040 or 1040-SR)**

Department of the Treasury  
Internal Revenue Service

**Additional Credits and Payments**

▶ **Attach to Form 1040 or 1040-SR.**  
▶ **Go to [www.irs.gov/Form1040](http://www.irs.gov/Form1040) for instructions and the latest information.**

OMB No. 1545-0074

**2019**  
Attachment  
Sequence No. **03**

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

SUJAN KUMAR & LAKSHMI PRASANNA PEPOLLA

Your social security number

633-27-3076

**Part I Nonrefundable Credits**

<b>1</b>	Foreign tax credit. Attach Form 1116 if required . . . . .	<b>1</b>	
<b>2</b>	Credit for child and dependent care expenses. Attach Form 2441 . . . . .	<b>2</b>	
<b>3</b>	Education credits from Form 8863, line 19 . . . . .	<b>3</b>	
<b>4</b>	Retirement savings contributions credit. Attach Form 8880 . . . . .	<b>4</b>	
<b>5</b>	Residential energy credits. Attach Form 5695 . . . . .	<b>5</b>	
<b>6</b>	Other credits from Form: <b>a</b> <input type="checkbox"/> 3800 <b>b</b> <input type="checkbox"/> 8801 <b>c</b> <input type="checkbox"/> _____	<b>6</b>	
<b>7</b>	Add lines 1 through 6. Enter here and include on Form 1040 or 1040-SR, line 13b . . . . .	<b>7</b>	

**Part II Other Payments and Refundable Credits**

<b>8</b>	2019 estimated tax payments and amount applied from 2018 return . . . . .	<b>8</b>	
<b>9</b>	Net premium tax credit. Attach Form 8962 . . . . .	<b>9</b>	
<b>10</b>	Amount paid with request for extension to file (see instructions) . . . . .	<b>10</b>	
<b>11</b>	Excess social security and tier 1 RRTA tax withheld . . . . .	<b>11</b>	1,451.
<b>12</b>	Credit for federal tax on fuels. Attach Form 4136 . . . . .	<b>12</b>	
<b>13</b>	Credits from Form: <b>a</b> <input type="checkbox"/> 2439 <b>b</b> <input checked="" type="checkbox"/> Reserved <b>c</b> <input type="checkbox"/> 8885 <b>d</b> <input type="checkbox"/> _____	<b>13</b>	
<b>14</b>	Add lines 8 through 13. Enter here and on Form 1040 or 1040-SR, line 18d . . . . .	<b>14</b>	1,451.

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

REV 02/23/20 PRO

Schedule 3 (Form 1040 or 1040-SR) 2019

**SCHEDULE C**  
**(Form 1040 or 1040-SR)**

**Profit or Loss From Business**  
**(Sole Proprietorship)**

OMB No. 1545-0074

**2019**  
Attachment  
Sequence No. **09**

Department of the Treasury  
Internal Revenue Service (99)

▶ Go to [www.irs.gov/ScheduleC](http://www.irs.gov/ScheduleC) for instructions and the latest information.

▶ Attach to Form 1040, 1040-SR, 1040-NR, or 1041; partnerships generally must file Form 1065.

Name of proprietor <b>LAKSHMI PRASANNA PEPOLLA</b>		Social security number (SSN) <b>995-86-3267</b>
<b>A</b> Principal business or profession, including product or service (see instructions) <b>GO COTE ENGINEERING LLC</b>	<b>B</b> Enter code from instructions ▶ <b>7 2 1 1 0 0</b>	
<b>C</b> Business name. If no separate business name, leave blank. <b>LAKSHMI PRASANNA</b>	<b>D</b> Employer ID number (EIN) (see instr.)	
<b>E</b> Business address (including suite or room no.) ▶ <b>14757 ADDISON WAY</b> City, town or post office, state, and ZIP code <b>WOODBINE, MD 21797</b>		
<b>F</b> Accounting method: (1) <input checked="" type="checkbox"/> Cash (2) <input type="checkbox"/> Accrual (3) <input type="checkbox"/> Other (specify) ▶		
<b>G</b> Did you "materially participate" in the operation of this business during 2019? If "No," see instructions for limit on losses . . . . . <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
<b>H</b> If you started or acquired this business during 2019, check here . . . . . <input type="checkbox"/>		
<b>I</b> Did you make any payments in 2019 that would require you to file Form(s) 1099? (see instructions) . . . . . <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No		
<b>J</b> If "Yes," did you or will you file required Forms 1099? . . . . . <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No		

**Part I Income**

<b>1</b> Gross receipts or sales. See instructions for line 1 and check the box if this income was reported to you on Form W-2 and the "Statutory employee" box on that form was checked . . . . . <input type="checkbox"/>	<b>1</b>	28,800.
<b>2</b> Returns and allowances . . . . .	<b>2</b>	
<b>3</b> Subtract line 2 from line 1 . . . . .	<b>3</b>	28,800.
<b>4</b> Cost of goods sold (from line 42) . . . . .	<b>4</b>	
<b>5</b> <b>Gross profit.</b> Subtract line 4 from line 3 . . . . .	<b>5</b>	28,800.
<b>6</b> Other income, including federal and state gasoline or fuel tax credit or refund (see instructions) . . . . .	<b>6</b>	
<b>7</b> <b>Gross income.</b> Add lines 5 and 6 . . . . . ▶	<b>7</b>	28,800.

**Part II Expenses.** Enter expenses for business use of your home **only** on line 30.

<b>8</b> Advertising . . . . .	<b>8</b>	1,200.	<b>18</b> Office expense (see instructions)	<b>18</b>	
<b>9</b> Car and truck expenses (see instructions) . . . . .	<b>9</b>		<b>19</b> Pension and profit-sharing plans . . . . .	<b>19</b>	
<b>10</b> Commissions and fees . . . . .	<b>10</b>		<b>20</b> Rent or lease (see instructions):		
<b>11</b> Contract labor (see instructions) . . . . .	<b>11</b>		<b>a</b> Vehicles, machinery, and equipment	<b>20a</b>	
<b>12</b> Depletion . . . . .	<b>12</b>		<b>b</b> Other business property . . . . .	<b>20b</b>	
<b>13</b> Depreciation and section 179 expense deduction (not included in Part III) (see instructions) . . . . .	<b>13</b>		<b>21</b> Repairs and maintenance . . . . .	<b>21</b>	3,200.
<b>14</b> Employee benefit programs (other than on line 19) . . . . .	<b>14</b>		<b>22</b> Supplies (not included in Part III) . . . . .	<b>22</b>	1,800.
<b>15</b> Insurance (other than health) . . . . .	<b>15</b>		<b>23</b> Taxes and licenses . . . . .	<b>23</b>	
<b>16</b> Interest (see instructions):			<b>24</b> Travel and meals:		
<b>a</b> Mortgage (paid to banks, etc.)	<b>16a</b>		<b>a</b> Travel . . . . .	<b>24a</b>	2,800.
<b>b</b> Other . . . . .	<b>16b</b>		<b>b</b> Deductible meals (see instructions) . . . . .	<b>24b</b>	1,600.
<b>17</b> Legal and professional services	<b>17</b>		<b>25</b> Utilities . . . . .	<b>25</b>	600.
<b>28</b> <b>Total expenses</b> before expenses for business use of home. Add lines 8 through 27a . . . . . ▶	<b>28</b>	11,200.	<b>26</b> Wages (less employment credits) . . . . .	<b>26</b>	
<b>29</b> Tentative profit or (loss). Subtract line 28 from line 7 . . . . .	<b>29</b>	17,600.	<b>27a</b> Other expenses (from line 48) . . . . .	<b>27a</b>	
<b>30</b> Expenses for business use of your home. Do not report these expenses elsewhere. Attach Form 8829 unless using the simplified method (see instructions). <b>Simplified method filers only:</b> enter the total square footage of: (a) your home: _____ and (b) the part of your home used for business: _____. Use the Simplified Method Worksheet in the instructions to figure the amount to enter on line 30 . . . . .	<b>30</b>		<b>27b</b> <b>Reserved for future use</b> . . . . .	<b>27b</b>	
<b>31</b> <b>Net profit or (loss).</b> Subtract line 30 from line 29. • If a profit, enter on both <b>Schedule 1 (Form 1040 or 1040-SR), line 3</b> (or <b>Form 1040-NR, line 13</b> ) and on <b>Schedule SE, line 2</b> . (If you checked the box on line 1, see instructions). Estates and trusts, enter on <b>Form 1041, line 3</b> . • If a loss, you <b>must</b> go to line 32.	<b>31</b>	17,600.			
<b>32</b> If you have a loss, check the box that describes your investment in this activity (see instructions). • If you checked 32a, enter the loss on both <b>Schedule 1 (Form 1040 or 1040-SR), line 3</b> (or <b>Form 1040-NR, line 13</b> ) and on <b>Schedule SE, line 2</b> . (If you checked the box on line 1, see the line 31 instructions). Estates and trusts, enter on <b>Form 1041, line 3</b> . • If you checked 32b, you <b>must</b> attach <b>Form 6198</b> . Your loss may be limited.					<b>32a</b> <input type="checkbox"/> All investment is at risk. <b>32b</b> <input type="checkbox"/> Some investment is not at risk.



**SCHEDULE E**  
(Form 1040 or 1040-SR)

**Supplemental Income and Loss**

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

OMB No. 1545-0074

**2019**  
Attachment  
Sequence No. **13**

Department of the Treasury  
Internal Revenue Service (99)

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

▶ Go to [www.irs.gov/ScheduleE](http://www.irs.gov/ScheduleE) for instructions and the latest information.

Name(s) shown on return

SUJAN KUMAR & LAKSHMI PRASANNA PEPOLLA

Your social security number

633-27-3076

**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 2019 that would require you to file Form(s) 1099? (see instructions) . . . . .  Yes  No

**B** If "Yes," did you or will you file required Forms 1099? . . . . .  Yes  No

<b>1a</b>	Physical address of each property (street, city, state, ZIP code)				
<b>A</b>	AMEERPET HYDERABAD TELANGANA IN 500016				
<b>B</b>					
<b>C</b>					
<b>1b</b>	Type of Property (from list below)	<b>2</b> For each rental real estate property listed above, report the number of fair rental and personal use days. Check the <b>QJV</b> box only if you meet the requirements to file as a qualified joint venture. See instructions.	<b>Fair Rental Days</b>	<b>Personal Use Days</b>	<b>QJV</b>
<b>A</b>	1		365	0	<input type="checkbox"/>
<b>B</b>					<input type="checkbox"/>
<b>C</b>					<input type="checkbox"/>

**Type of Property:**

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

Income:		Properties:		A	B	C
<b>3</b>	Rents received . . . . .	<b>3</b>		600.		
<b>4</b>	Royalties received . . . . .	<b>4</b>				
<b>Expenses:</b>						
<b>5</b>	Advertising . . . . .	<b>5</b>		100.		
<b>6</b>	Auto and travel (see instructions) . . . . .	<b>6</b>		350.		
<b>7</b>	Cleaning and maintenance . . . . .	<b>7</b>				
<b>8</b>	Commissions. . . . .	<b>8</b>				
<b>9</b>	Insurance . . . . .	<b>9</b>				
<b>10</b>	Legal and other professional fees . . . . .	<b>10</b>				
<b>11</b>	Management fees . . . . .	<b>11</b>				
<b>12</b>	Mortgage interest paid to banks, etc. (see instructions)	<b>12</b>				
<b>13</b>	Other interest. . . . .	<b>13</b>		6,500.		
<b>14</b>	Repairs. . . . .	<b>14</b>		200.		
<b>15</b>	Supplies . . . . .	<b>15</b>				
<b>16</b>	Taxes . . . . .	<b>16</b>		4,713.		
<b>17</b>	Utilities. . . . .	<b>17</b>				
<b>18</b>	Depreciation expense or depletion . . . . .	<b>18</b>				
<b>19</b>	Other (list) ▶ . . . . .	<b>19</b>				
<b>20</b>	Total expenses. Add lines 5 through 19 . . . . .	<b>20</b>		11,863.		
<b>21</b>	Subtract line 20 from line 3 (rents) and/or 4 (royalties). If result is a (loss), see instructions to find out if you must file Form 6198 . . . . .	<b>21</b>		-11,263.		
<b>22</b>	Deductible rental real estate loss after limitation, if any, on Form 8582 (see instructions) . . . . .	<b>22</b>	(	-11,263.)	(	)
<b>23a</b>	Total of all amounts reported on line 3 for all rental properties . . . . .	<b>23a</b>		600.		
<b>b</b>	Total of all amounts reported on line 4 for all royalty properties . . . . .	<b>23b</b>				
<b>c</b>	Total of all amounts reported on line 12 for all properties . . . . .	<b>23c</b>				
<b>d</b>	Total of all amounts reported on line 18 for all properties . . . . .	<b>23d</b>				
<b>e</b>	Total of all amounts reported on line 20 for all properties . . . . .	<b>23e</b>		11,863.		
<b>24</b>	<b>Income.</b> Add positive amounts shown on line 21. Do not include any losses . . . . .	<b>24</b>				
<b>25</b>	<b>Losses.</b> Add royalty losses from line 21 and rental real estate losses from line 22. Enter total losses here . . . . .	<b>25</b>	(	11,263.)		
<b>26</b>	<b>Total rental real estate and royalty income or (loss).</b> Combine lines 24 and 25. Enter the result here. If Parts II, III, IV, and line 40 on page 2 do not apply to you, also enter this amount on Schedule 1 (Form 1040 or 1040-SR), line 5, or Form 1040-NR, line 18. Otherwise, include this amount in the total on line 41 on page 2 . . . . .	<b>26</b>		-11,263.		-11,263.

**SCHEDULE SE**  
**(Form 1040 or 1040-SR)**

**Self-Employment Tax**

OMB No. 1545-0074

**2019**

Attachment  
Sequence No. **17**

Department of the Treasury  
Internal Revenue Service (99)

▶ Go to [www.irs.gov/ScheduleSE](http://www.irs.gov/ScheduleSE) for instructions and the latest information.

▶ Attach to Form 1040, 1040-SR, or 1040-NR.

Name of person with self-employment income (as shown on Form 1040, 1040-SR, or 1040-NR)

LAKSHMI PRASANNA PEPOLLA

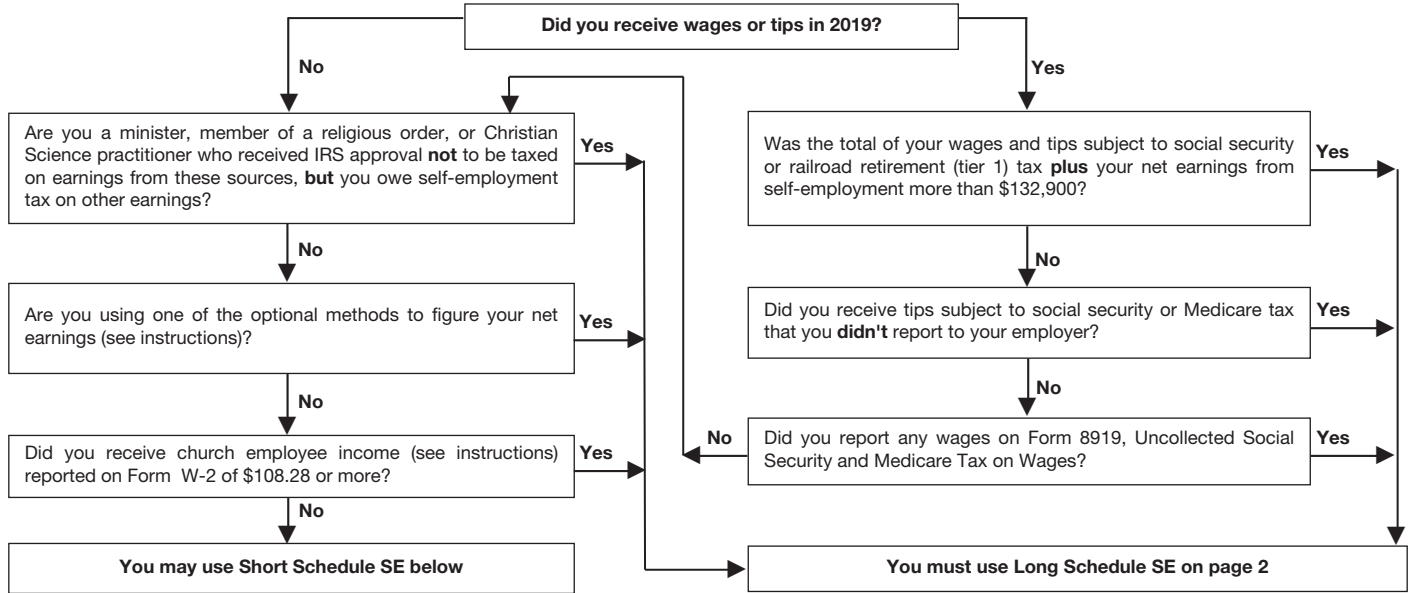
Social security number of person  
with **self-employment** income ▶

995-86-3267

**Before you begin:** To determine if you must file Schedule SE, see the instructions.

**May I Use Short Schedule SE or Must I Use Long Schedule SE?**

**Note:** Use this flowchart **only** if you must file Schedule SE. If unsure, see *Who Must File Schedule SE* in the instructions.



**Section A—Short Schedule SE. Caution:** Read above to see if you can use Short Schedule SE.

<b>1a</b>	Net farm profit or (loss) from Schedule F, line 34, and farm partnerships, Schedule K-1 (Form 1065), box 14, code A . . . . .	<b>1a</b>	
<b>b</b>	If you received social security retirement or disability benefits, enter the amount of Conservation Reserve Program payments included on Schedule F, line 4b, or listed on Schedule K-1 (Form 1065), box 20, code AH . . . . .	<b>1b</b>	( )
<b>2</b>	Net profit or (loss) from Schedule C, line 31; and Schedule K-1 (Form 1065), box 14, code A (other than farming). Ministers and members of religious orders, see instructions for types of income to report on this line. See instructions for other income to report . . . . .	<b>2</b>	17,600.
<b>3</b>	Combine lines 1a, 1b, and 2 . . . . .	<b>3</b>	17,600.
<b>4</b>	Multiply line 3 by 92.35% (0.9235). If less than \$400, you don't owe self-employment tax; <b>don't</b> file this schedule unless you have an amount on line 1b . . . . . ▶	<b>4</b>	16,254.
<b>5</b>	<b>Self-employment tax.</b> If the amount on line 4 is: • \$132,900 or less, multiply line 4 by 15.3% (0.153). Enter the result here and on <b>Schedule 2 (Form 1040 or 1040-SR), line 4, or Form 1040-NR, line 55.</b> • More than \$132,900, multiply line 4 by 2.9% (0.029). Then, add \$16,479.60 to the result. Enter the total here and on <b>Schedule 2 (Form 1040 or 1040-SR), line 4, or Form 1040-NR, line 55 .</b>	<b>5</b>	2,487.
<b>6</b>	<b>Deduction for one-half of self-employment tax.</b> Multiply line 5 by 50% (0.50). Enter the result here and on <b>Schedule 1 (Form 1040 or 1040-SR), line 14, or Form 1040-NR, line 27 . . . . .</b>	<b>6</b>	1,244.

# 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](http://www.irs.gov/Form8889) for instructions and the latest information.**

2019

Attachment  
Sequence No. **52**

Name(s) shown on Form 1040, 1040-SR, or 1040-NR  
**SUJAN KUMAR PEPOLLA**

Social security number of HSA beneficiary. If both spouses have HSAs, see instructions ▶ **633-27-3076**

**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.

<b>1</b>	Check the box to indicate your coverage under a high-deductible health plan (HDHP) during 2019 (see instructions) . . . . . ▶		<input type="checkbox"/> Self-only <input checked="" type="checkbox"/> Family
<b>2</b>	HSA contributions you made for 2019 (or those made on your behalf), including those made from January 1, 2020, through April 15, 2020, that were for 2019. <b>Do not</b> include employer contributions, contributions through a cafeteria plan, or rollovers (see instructions) . . . . .	<b>2</b>	0.
<b>3</b>	If you were under age 55 at the end of 2019 and, on the first day of <b>every</b> month during 2019, you were, or were considered, an eligible individual with the <b>same</b> coverage, enter \$3,500 (\$7,000 for family coverage). <b>All others</b> , see the instructions for the amount to enter . . . . .	<b>3</b>	7,000.
<b>4</b>	Enter the amount you and your employer contributed to your Archer MSAs for 2019 from Form 8853, lines 1 and 2. If you or your spouse had family coverage under an HDHP at any time during 2019, also include any amount contributed to your spouse's Archer MSAs . . . . .	<b>4</b>	0.
<b>5</b>	Subtract line 4 from line 3. If zero or less, enter -0- . . . . .	<b>5</b>	7,000.
<b>6</b>	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 2019, see the instructions for the amount to enter . . . . .	<b>6</b>	7,000.
<b>7</b>	If you were age 55 or older at the end of 2019, married, and you or your spouse had family coverage under an HDHP at any time during 2019, enter your additional contribution amount (see instructions) . . . . .	<b>7</b>	
<b>8</b>	Add lines 6 and 7 . . . . .	<b>8</b>	7,000.
<b>9</b>	Employer contributions made to your HSAs for 2019 . . . . .	<b>9</b>	1,000.
<b>10</b>	Qualified HSA funding distributions . . . . .	<b>10</b>	
<b>11</b>	Add lines 9 and 10 . . . . .	<b>11</b>	1,000.
<b>12</b>	Subtract line 11 from line 8. If zero or less, enter -0- . . . . .	<b>12</b>	6,000.
<b>13</b>	<b>HSA deduction.</b> Enter the <b>smaller</b> of line 2 or line 12 here and on Schedule 1 (Form 1040 or 1040-SR), line 12, or Form 1040-NR, line 25 . . . . .	<b>13</b>	0.
<b>Caution:</b> If line 2 is more than line 13, you may have to pay an additional tax (see instructions).			

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

<b>14a</b>	Total distributions you received in 2019 from all HSAs (see instructions) . . . . .	<b>14a</b>	
<b>b</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) . . . . .	<b>14b</b>	
<b>c</b>	Subtract line 14b from line 14a . . . . .	<b>14c</b>	
<b>15</b>	Qualified medical expenses paid using HSA distributions (see instructions) . . . . .	<b>15</b>	
<b>16</b>	<b>Taxable HSA distributions.</b> Subtract line 15 from line 14c. If zero or less, enter -0-. Also, include this amount in the total on Schedule 1 (Form 1040 or 1040-SR), line 8, or Form 1040-NR, line 21. Enter "HSA" and the amount on the line next to the box . . . . .	<b>16</b>	
<b>17a</b>	If any of the distributions included on line 16 meet any of the <b>Exceptions to the Additional 20% Tax</b> (see instructions), check here . . . . . ▶ <input type="checkbox"/>		
<b>b</b>	<b>Additional 20% tax</b> (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 or 1040-SR), line 8, or Form 1040-NR, line 60. Check box c on Schedule 2 (Form 1040 or 1040-SR), line 8, or box b on Form 1040-NR, line 60. Enter "HSA" and the amount on the line next to the box . . . . .	<b>17b</b>	



**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.

<b>18</b>	Last-month rule . . . . .	<b>18</b>	
<b>19</b>	Qualified HSA funding distribution . . . . .	<b>19</b>	
<b>20</b>	<b>Total income.</b> Add lines 18 and 19. Include this amount on Schedule 1 (Form 1040 or 1040-SR), line 8, or Form 1040-NR, line 21. On the dotted line next to Schedule 1 (Form 1040 or 1040-SR), line 8, or Form 1040-NR, line 21, enter "HSA" and the amount . . . . .	<b>20</b>	
<b>21</b>	<b>Additional tax.</b> Multiply line 20 by 10% (0.10). Include this amount in the total on Schedule 2 (Form 1040 or 1040-SR), line 8, or Form 1040-NR, line 60. Check box c on Schedule 2 (Form 1040 or 1040-SR), line 8, or box b on Form 1040-NR, line 60. Enter "HDHP" and the amount on the line next to the box . . . . .	<b>21</b>	

## Qualified Business Income Deduction Simplified Computation

Department of the Treasury  
Internal Revenue Service

▶ **Attach to your tax return.**

Attachment  
Sequence No. **55**

▶ **Go to [www.irs.gov/Form8995](http://www.irs.gov/Form8995) for instructions and the latest information.**

Name(s) shown on return <b>SUJAN KUMAR &amp; LAKSHMI PRASANNA PEPOLLA</b>	Your taxpayer identification number <b>633-27-3076</b>
--	---

1	(a) Trade, business, or aggregation name	(b) Taxpayer identification number	(c) Qualified business income or (loss)
i	LAKSHMI PRASANNA	995863267	16,356.
ii			
iii			
iv			
v			

2	Total qualified business income or (loss). Combine lines 1i through 1v, column (c)	2	16,356.		
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	16,356.		
5	Qualified business income component. Multiply line 4 by 20% (0.20)			5	3,271.
6	Qualified REIT dividends and publicly traded partnership (PTP) income or (loss) (see instructions)	6			
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			
9	REIT and PTP component. Multiply line 8 by 20% (0.20)			9	
10	Qualified business income deduction before the income limitation. Add lines 5 and 9			10	3,271.
11	Taxable income before qualified business income deduction	11	130,573.		
12	Net capital gain (see instructions)	12	0.		
13	Subtract line 12 from line 11. If zero or less, enter -0-	13	130,573.		
14	Income limitation. Multiply line 13 by 20% (0.20)			14	26,115.
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	3,271.
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.

**Paid Preparer's Due Diligence Checklist**

Department of the Treasury  
Internal Revenue Service

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

**2019**

► **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](http://www.irs.gov/Form8867) for instructions and the latest information.**

Attachment  
Sequence No. **70**

Taxpayer name(s) shown on return: **SUJAN KUMAR & LAKSHMI PRASANNA PEPOLLA** Taxpayer identification number: **633-27-3076**

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

**Part I Due Diligence Requirements**

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

	Yes	No	N/A
<b>1</b> Did you complete the return based on information for tax year 2019 provided by the taxpayer or reasonably obtained by you? . . . . .	<input checked="" type="checkbox"/>	<input type="checkbox"/>	
<b>2</b> If credits are claimed on the return, did you complete the applicable EIC and/or CTC/ACTC/ODC worksheets found in the Form 1040, 1040-SR, 1040-NR, 1040-PR, or 1040-SS instructions, and/or the AOTC worksheet found in the Form 8863 instructions, or your own worksheet(s) that provides the same information, and all related forms and schedules for each credit claimed? . . . . .	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<b>3</b> 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) . . . . .	<input checked="" type="checkbox"/>	<input type="checkbox"/>	
<b>4</b> Did any information provided by the taxpayer or a third party for use in preparing the return, or information reasonably known to you, appear to be incorrect, incomplete, or inconsistent? (If "Yes," answer questions 4a and 4b. If "No," go to question 5.) . . . . .	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
<b>a</b> Did you make reasonable inquiries to determine the correct, complete, and consistent information? . . . . .	<input type="checkbox"/>	<input type="checkbox"/>	
<b>b</b> Did you contemporaneously document your inquiries? (Documentation should include the questions you asked, whom you asked, when you asked, the information that was provided, and the impact the information had on your preparation of the return.) . . . . .	<input type="checkbox"/>	<input type="checkbox"/>	
<b>5</b> 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) . . . . . List those documents, if any, that you relied on. _____ _____ _____	<input checked="" type="checkbox"/>	<input type="checkbox"/>	
<b>6</b> Did you ask the taxpayer whether he/she could provide documentation to substantiate eligibility for the credit(s) and/or HOH filing status and the amount(s) of any credit(s) claimed on the return if his/her return is selected for audit? . . . . .	<input checked="" type="checkbox"/>	<input type="checkbox"/>	
<b>7</b> Did you ask the taxpayer if any of these credits were disallowed or reduced in a previous year? . . . . . (If credits were disallowed or reduced, go to question 7a; if not, go to question 8.)	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<b>a</b> Did you complete the required recertification Form 8862? . . . . .	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<b>8</b> If the taxpayer is reporting self-employment income, did you ask questions to prepare a complete and correct Schedule C (Form 1040 or 1040-SR)? . . . . .	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

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

	Yes	No	N/A
<b>9a</b> 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 is claiming the EIC and does not have a qualifying child.) . . . . .	<input type="checkbox"/>	<input type="checkbox"/>	
<b>b</b> Did you ask the taxpayer if the child lived with the taxpayer for over half of the year, even if the taxpayer has supported the child the entire year? . . . . .	<input type="checkbox"/>	<input type="checkbox"/>	
<b>c</b> Did you explain to the taxpayer the rules about claiming the EIC when a child is the qualifying child of more than one person (tiebreaker rules)? . . . . .	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

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

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

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

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

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

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

**Part VI Eligibility Certification**

► **You will have complied with all due diligence requirements for claiming the applicable credit(s) and/or HOH filing status on the return of the taxpayer identified above if you:**

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

► **If you have not complied with all due diligence requirements, you may have to pay a \$530 penalty for each failure to comply related to a claim of an applicable credit or HOH filing status.**

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

**Passive Activity Loss Limitations**

Department of the Treasury  
Internal Revenue Service (99)

▶ See separate instructions.  
▶ Attach to Form 1040, Form 1040-SR, or Form 1041.  
▶ Go to [www.irs.gov/Form8582](http://www.irs.gov/Form8582) for instructions and the latest information.

**2019**  
Attachment  
Sequence No. **88**

Name(s) shown on return

SUJAN KUMAR & LAKSHMI PRASANNA PEPOLLA

Identifying number

633-27-3076

**Part I 2019 Passive Activity Loss**

**Caution:** Complete Worksheets 1, 2, and 3 before completing Part I.

**Rental Real Estate Activities With Active Participation** (For the definition of active participation, see **Special Allowance for Rental Real Estate Activities** in the instructions.)

<b>1a</b> Activities with net income (enter the amount from Worksheet 1, column (a)) . . . . .	<b>1a</b>		
<b>b</b> Activities with net loss (enter the amount from Worksheet 1, column (b)) . . . . .	<b>1b</b>	( )	
<b>c</b> Prior years' unallowed losses (enter the amount from Worksheet 1, column (c)) . . . . .	<b>1c</b>	( )	
<b>d</b> Combine lines 1a, 1b, and 1c . . . . .			<b>1d</b>

**Commercial Revitalization Deductions From Rental Real Estate Activities**

<b>2a</b> Commercial revitalization deductions from Worksheet 2, column (a) . . . . .	<b>2a</b>	( )	
<b>b</b> Prior year unallowed commercial revitalization deductions from Worksheet 2, column (b) . . . . .	<b>2b</b>	( )	
<b>c</b> Add lines 2a and 2b . . . . .			<b>2c</b> ( )

**All Other Passive Activities**

<b>3a</b> Activities with net income (enter the amount from Worksheet 3, column (a)) . . . . .	<b>3a</b>	17,600.	
<b>b</b> Activities with net loss (enter the amount from Worksheet 3, column (b)) . . . . .	<b>3b</b>	( 0. )	
<b>c</b> Prior years' unallowed losses (enter the amount from Worksheet 3, column (c)) . . . . .	<b>3c</b>	( )	
<b>d</b> Combine lines 3a, 3b, and 3c . . . . .			<b>3d</b> 17,600.

<b>4</b> Combine lines 1d, 2c, and 3d. If this line is zero or more, stop here and include this form with your return; all losses are allowed, including any prior year unallowed losses entered on line 1c, 2b, or 3c. Report the losses on the forms and schedules normally used . . . . .	<b>4</b>		17,600.
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- If line 4 is a loss and:
- Line 1d is a loss, go to Part II.
  - Line 2c is a loss (and line 1d is zero or more), skip Part II and go to Part III.
  - Line 3d is a loss (and lines 1d and 2c are zero or more), skip Parts II and III and go to line 15.

**Caution:** If your filing status is married filing separately and you lived with your spouse at any time during the year, **do not** complete Part II or Part III. Instead, go to line 15.

**Part II Special Allowance for Rental Real Estate Activities With Active Participation**

**Note:** Enter all numbers in Part II as positive amounts. See instructions for an example.

<b>5</b> Enter the <b>smaller</b> of the loss on line 1d or the loss on line 4 . . . . .	<b>5</b>	
<b>6</b> Enter \$150,000. If married filing separately, see instructions . . . . .	<b>6</b>	
<b>7</b> Enter modified adjusted gross income, but not less than zero. See instructions <b>Note:</b> If line 7 is greater than or equal to line 6, skip lines 8 and 9, enter -0- on line 10. Otherwise, go to line 8.	<b>7</b>	
<b>8</b> Subtract line 7 from line 6 . . . . .	<b>8</b>	
<b>9</b> Multiply line 8 by 50% (0.50). <b>Do not</b> enter more than \$25,000. If married filing separately, see instructions	<b>9</b>	
<b>10</b> Enter the <b>smaller</b> of line 5 or line 9 . . . . . If line 2c is a loss, go to Part III. Otherwise, go to line 15.	<b>10</b>	0.

**Part III Special Allowance for Commercial Revitalization Deductions From Rental Real Estate Activities**

**Note:** Enter all numbers in Part III as positive amounts. See the example for Part II in the instructions.

<b>11</b> Enter \$25,000 reduced by the amount, if any, on line 10. If married filing separately, see instructions . . . . .	<b>11</b>	
<b>12</b> Enter the loss from line 4 . . . . .	<b>12</b>	
<b>13</b> Reduce line 12 by the amount on line 10 . . . . .	<b>13</b>	
<b>14</b> Enter the <b>smallest</b> of line 2c (treated as a positive amount), line 11, or line 13 . . . . .	<b>14</b>	

**Part IV Total Losses Allowed**

<b>15</b> Add the income, if any, on lines 1a and 3a and enter the total . . . . .	<b>15</b>	
<b>16</b> <b>Total losses allowed from all passive activities for 2019.</b> Add lines 10, 14, and 15. See instructions to find out how to report the losses on your tax return . . . . .	<b>16</b>	

**Caution:** The worksheets must be filed with your tax return. Keep a copy for your records.

**Worksheet 1—For Form 8582, Lines 1a, 1b, and 1c** (see instructions)

Name of activity	Current year		Prior years	Overall gain or loss	
	(a) Net income (line 1a)	(b) Net loss (line 1b)	(c) Unallowed loss (line 1c)	(d) Gain	(e) Loss
<b>Total.</b> Enter on Form 8582, lines 1a, 1b, and 1c . . . . . ▶					

**Worksheet 2—For Form 8582, Lines 2a and 2b** (see instructions)

Name of activity	(a) Current year deductions (line 2a)	(b) Prior year unallowed deductions (line 2b)	(c) Overall loss
<b>Total.</b> Enter on Form 8582, lines 2a and 2b . . . . . ▶			

**Worksheet 3—For Form 8582, Lines 3a, 3b, and 3c** (see instructions)

Name of activity	Current year		Prior years	Overall gain or loss	
	(a) Net income (line 3a)	(b) Net loss (line 3b)	(c) Unallowed loss (line 3c)	(d) Gain	(e) Loss
LAKSHMI PRASANNA	17,600.	0.		17,600.	
<b>Total.</b> Enter on Form 8582, lines 3a, 3b, and 3c . . . . . ▶	17,600.	0.			

**Worksheet 4—Use This Worksheet if an Amount Is Shown on Form 8582, Line 10 or 14.** See instructions.

Name of activity	Form or schedule and line number to be reported on (see instructions)	(a) Loss	(b) Ratio	(c) Special allowance	(d) Subtract column (c) from column (a)
<b>Total</b> . . . . . ▶			1.00		

**Worksheet 5—Allocation of Unallowed Losses** (see instructions)

Name of activity	Form or schedule and line number to be reported on (see instructions)	(a) Loss	(b) Ratio	(c) Unallowed loss
<b>Total</b> . . . . . ▶			1.00	