

Filing Status Single Married filing jointly Married filing separately (MFS) Head of household (HOH) Qualifying widow(er) (QW)
 Check only one box. If you checked the MFS box, enter the name of your spouse. If you checked the HOH or QW box, enter the child's name if the qualifying person is a child but not your dependent ▶

Your first name and middle initial BHASKAR		Last name BESTHA		Your social security number 004-27-9592	
If joint return, spouse's first name and middle initial RATHNA KUMARI		Last name CHILUKALA		Spouse's social security number 424-89-2973	
Home address (number and street). If you have a P.O. box, see instructions. 16372 SW ESTUARY DR				Apt. no. 105	
City, town, or post office. If you have a foreign address, also complete spaces below. BEAVERTON			State OR	ZIP code 97006	
Foreign country name		Foreign province/state/county		Foreign postal code	

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

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

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

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

Dependents (see instructions):

If more than four dependents, see instructions and check here ▶ <input type="checkbox"/>	(1) First name Last name		(2) Social security number	(3) Relationship to you	(4) <input checked="" type="checkbox"/> if qualifies for (see instructions):	
	(1) First name	Last name	(2) Social security number	(3) Relationship to you	Child tax credit	Credit for other dependents
	VINISHA	BESTHA	779-57-8061	Daughter	<input checked="" type="checkbox"/>	<input type="checkbox"/>
	VIHAANSAI	BESTHA	806-81-8018	Son	<input checked="" type="checkbox"/>	<input type="checkbox"/>
					<input type="checkbox"/>	<input type="checkbox"/>
					<input type="checkbox"/>	<input type="checkbox"/>

Attach Sch. B if required. Standard Deduction for— • Single or Married filing separately, \$12,400 • Married filing jointly or Qualifying widow(er), \$24,800 • Head of household, \$18,650 • If you checked any box under <i>Standard Deduction</i> , see instructions.	1	Wages, salaries, tips, etc. Attach Form(s) W-2		1	122,504.	
	2a	Tax-exempt interest	2a	2b	13.	
	3a	Qualified dividends	3a	30.	3b	30.
	4a	IRA distributions	4a		4b	
	5a	Pensions and annuities	5a		5b	
	6a	Social security benefits	6a		6b	
	7	Capital gain or (loss). Attach Schedule D if required. If not required, check here ▶ <input type="checkbox"/>			7	2,742.
	8	Other income from Schedule 1, line 9			8	-7,050.
	9	Add lines 1, 2b, 3b, 4b, 5b, 6b, 7, and 8. This is your total income ▶			9	118,239.
	10	Adjustments to income:				
	a	From Schedule 1, line 22	10a			
	b	Charitable contributions if you take the standard deduction. See instructions	10b			
	c	Add lines 10a and 10b. These are your total adjustments to income ▶			10c	
	11	Subtract line 10c from line 9. This is your adjusted gross income ▶			11	118,239.
	12	Standard deduction or itemized deductions (from Schedule A)			12	24,800.
13	Qualified business income deduction. Attach Form 8995 or Form 8995-A			13		
14	Add lines 12 and 13			14	24,800.	
15	Taxable income. Subtract line 14 from line 11. If zero or less, enter -0-			15	93,439.	

16	Tax (see instructions). Check if any from Form(s): 1 <input type="checkbox"/> 8814 2 <input type="checkbox"/> 4972 3 <input type="checkbox"/> _____	16	12,134.
17	Amount from Schedule 2, line 3	17	
18	Add lines 16 and 17	18	12,134.
19	Child tax credit or credit for other dependents	19	4,000.
20	Amount from Schedule 3, line 7	20	
21	Add lines 19 and 20	21	4,000.
22	Subtract line 21 from line 18. If zero or less, enter -0-	22	8,134.
23	Other taxes, including self-employment tax, from Schedule 2, line 10	23	0.
24	Add lines 22 and 23. This is your total tax	24	8,134.
25	Federal income tax withheld from:		
a	Form(s) W-2	25a	12,044.
b	Form(s) 1099	25b	
c	Other forms (see instructions)	25c	
d	Add lines 25a through 25c	25d	12,044.
26	2020 estimated tax payments and amount applied from 2019 return	26	
27	Earned income credit (EIC) NO	27	
28	Additional child tax credit. Attach Schedule 8812	28	
29	American opportunity credit from Form 8863, line 8	29	
30	Recovery rebate credit. See instructions	30	
31	Amount from Schedule 3, line 13	31	
32	Add lines 27 through 31. These are your total other payments and refundable credits	32	
33	Add lines 25d, 26, and 32. These are your total payments	33	12,044.

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

Refund

34	If line 33 is more than line 24, subtract line 24 from line 33. This is the amount you overpaid	34	3,910.
35a	Amount of line 34 you want refunded to you . If Form 8888 is attached, check here <input type="checkbox"/>	35a	3,910.
b	Routing number 011900254	c	Type: <input checked="" type="checkbox"/> Checking <input type="checkbox"/> Savings
d	Account number 385018038006		
36	Amount of line 34 you want applied to your 2021 estimated tax	36	

Amount You Owe

For details on how to pay, see instructions.

37	Subtract line 33 from line 24. This is the amount you owe now	37	
38	Estimated tax penalty (see instructions)	38	

Third Party Designee

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

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

Sign Here

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

Your signature	Date	Your occupation SENIOR DATA ENGINEER	If the IRS sent you an Identity Protection PIN, enter it here (see inst.)
Spouse's signature. If a joint return, both must sign.	Date	Spouse's occupation HOME MAKER	If the IRS sent your spouse an Identity Protection PIN, enter it here (see inst.)

Phone no. (203) 628-5879 Email address BESTHA.BHASKAR@GMAIL.COM

Paid Preparer Use Only

Preparer's name SYAM PRIYA RAM SAGAR GUPTA TALLAM	Preparer's signature SYAM PRIYA RAM SAGAR GUPTA TALLAM	Date 09/16/2021	PTIN P02082703	Check if: <input type="checkbox"/> Self-employed
Firm's name GLOBAL TAXES LLC	Firm's address 2530 Pebble Creek Ln Cumming GA 30041		Phone no. (678) 965-9522	Firm's EIN 30-1017196

**SCHEDULE 1
(Form 1040)**

Department of the Treasury
Internal Revenue Service

Additional Income and Adjustments to Income

▶ **Attach to Form 1040, 1040-SR, or 1040-NR.**
▶ **Go to www.irs.gov/Form1040 for instructions and the latest information.**

OMB No. 1545-0074

2020
Attachment
Sequence No. **01**

Name(s) shown on Form 1040, 1040-SR, or 1040-NR
BHASKAR BESTHA & RATHNA KUMARI CHILUKALA

Your social security number
004-27-9592

Part I Additional Income

1	Taxable refunds, credits, or offsets of state and local income taxes	1	
2a	Alimony received	2a	
b	Date of original divorce or separation agreement (see instructions) ▶ _____		
3	Business income or (loss). Attach Schedule C	3	
4	Other gains or (losses). Attach Form 4797	4	
5	Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E	5	-7,050.
6	Farm income or (loss). Attach Schedule F	6	
7	Unemployment compensation	7	
8	Other income. List type and amount ▶ _____	8	
9	Combine lines 1 through 8. Enter here and on Form 1040, 1040-SR, or 1040-NR, line 8	9	-7,050.

Part II Adjustments to Income

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

SCHEDULE D
(Form 1040)

Capital Gains and Losses

OMB No. 1545-0074

2020

Attachment
Sequence No. **12**

Department of the Treasury
Internal Revenue Service (99)

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

Name(s) shown on return

BHASKAR BESTHA & RATHNA KUMARI CHILUKALA

Your social security number

004-27-9592

Did you dispose of any investment(s) in a qualified opportunity fund during the tax year? **Yes** **No**

If "Yes," attach Form 8949 and see its instructions for additional requirements for reporting your gain or loss.

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

See instructions for how to figure the amounts to enter on the lines below.

This form may be easier to complete if you round off cents to whole dollars.

	(d) Proceeds (sales price)	(e) Cost (or other basis)	(g) Adjustments to gain or loss from Form(s) 8949, Part I, line 2, column (g)	(h) Gain or (loss) Subtract column (e) from column (d) and combine the result with column (g)
1a Totals for all short-term transactions reported on Form 1099-B for which basis was reported to the IRS and for which you have no adjustments (see instructions). However, if you choose to report all these transactions on Form 8949, leave this line blank and go to line 1b .				
1b Totals for all transactions reported on Form(s) 8949 with Box A checked	30,369.	27,627.		2,742.
2 Totals for all transactions reported on Form(s) 8949 with Box B checked				
3 Totals for all transactions reported on Form(s) 8949 with Box C checked				
4 Short-term gain from Form 6252 and short-term gain or (loss) from Forms 4684, 6781, and 8824				4
5 Net short-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1				5
6 Short-term capital loss carryover. Enter the amount, if any, from line 8 of your Capital Loss Carryover Worksheet in the instructions				6 ()
7 Net short-term capital gain or (loss). Combine lines 1a through 6 in column (h). If you have any long-term capital gains or losses, go to Part II below. Otherwise, go to Part III on the back				7 2,742.

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

See instructions for how to figure the amounts to enter on the lines below.

This form may be easier to complete if you round off cents to whole dollars.

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

Part III Summary

16	Combine lines 7 and 15 and enter the result	16	2,742.
	<ul style="list-style-type: none"> • If line 16 is a gain, enter the amount from line 16 on Form 1040, 1040-SR, or 1040-NR, line 7. Then, go to line 17 below. • If line 16 is a loss, skip lines 17 through 20 below. Then, go to line 21. Also be sure to complete line 22. • If line 16 is zero, skip lines 17 through 21 below and enter -0- on Form 1040, 1040-SR, or 1040-NR, line 7. Then, go to line 22. 		
17	Are lines 15 and 16 both gains? <input type="checkbox"/> Yes. Go to line 18. <input checked="" type="checkbox"/> No. Skip lines 18 through 21, and go to line 22.		
18	If you are required to complete the 28% Rate Gain Worksheet (see instructions), enter the amount, if any, from line 7 of that worksheet ▶	18	
19	If you are required to complete the Unrecaptured Section 1250 Gain Worksheet (see instructions), enter the amount, if any, from line 18 of that worksheet ▶	19	
20	Are lines 18 and 19 both zero or blank and are you not filing Form 4952? <input type="checkbox"/> Yes. Complete the Qualified Dividends and Capital Gain Tax Worksheet in the instructions for Forms 1040 and 1040-SR, line 16. Don't complete lines 21 and 22 below. <input type="checkbox"/> No. Complete the Schedule D Tax Worksheet in the instructions. Don't complete lines 21 and 22 below.		
21	If line 16 is a loss, enter here and on Form 1040, 1040-SR, or 1040-NR, line 7, the smaller of: <ul style="list-style-type: none"> • The loss on line 16; or • (\$3,000), or if married filing separately, (\$1,500) } 	21	()
	Note: When figuring which amount is smaller, treat both amounts as positive numbers.		
22	Do you have qualified dividends on Form 1040, 1040-SR, or 1040-NR, line 3a? <input checked="" type="checkbox"/> Yes. Complete the Qualified Dividends and Capital Gain Tax Worksheet in the instructions for Forms 1040 and 1040-SR, line 16. <input type="checkbox"/> No. Complete the rest of Form 1040, 1040-SR, or 1040-NR.		

Sales and Other Dispositions of Capital Assets

Department of the Treasury
Internal Revenue Service

▶ Go to www.irs.gov/Form8949 for instructions and the latest information.
▶ File with your Schedule D to list your transactions for lines 1b, 2, 3, 8b, 9, and 10 of Schedule D.

Name(s) shown on return

Social security number or taxpayer identification number

BHASKAR BESTHA & RATHNA KUMARI CHILUKALA

004-27-9592

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

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

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

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

- (A)** Short-term transactions reported on Form(s) 1099-B showing basis was reported to the IRS (see **Note** above)
- (B)** Short-term transactions reported on Form(s) 1099-B showing basis **wasn't** reported to the IRS
- (C)** Short-term transactions not reported to you on Form 1099-B

1	(a) Description of property (Example: 100 sh. XYZ Co.)	(b) Date acquired (Mo., day, yr.)	(c) Date sold or disposed of (Mo., day, yr.)	(d) Proceeds (sales price) (see instructions)	(e) Cost or other basis. See the Note below and see <i>Column (e)</i> in the separate instructions	Adjustment, if any, to gain or loss. If you enter an amount in column (g), enter a code in column (f). See the separate instructions.		(h) Gain or (loss). Subtract column (e) from column (d) and combine the result with column (g)
						(f) Code(s) from instructions	(g) Amount of adjustment	
	Robinhood Securities LLC	01/01/20	07/10/20	30,369.	27,627.			2,742.
2 Totals. Add the amounts in columns (d), (e), (g), and (h) (subtract negative amounts). Enter each total here and include on your Schedule D, line 1b (if Box A above is checked), line 2 (if Box B above is checked), or line 3 (if Box C above is checked) ▶				30,369.	27,627.			2,742.

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

SCHEDULE E
(Form 1040)

Supplemental Income and Loss

OMB No. 1545-0074

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

2020

Department of the Treasury
Internal Revenue Service (99)

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

Attachment
Sequence No. **13**

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

Name(s) shown on return

Your social security number

BHASKAR BESTHA & RATHNA KUMARI CHILUKALA

004-27-9592

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

A Did you make any payments in 2020 that would require you to file Form(s) 1099? See instructions Yes No

B If "Yes," did you or will you file required Form(s) 1099? Yes No

1a	Physical address of each property (street, city, state, ZIP code)				
A	Hindupur Hindupur Andhra Pradesh IN 515201				
B					
C					
1b	Type of Property (from list below)	2 For each rental real estate property listed above, report the number of fair rental and personal use days. Check the QJV box only if you meet the requirements to file as a qualified joint venture. See instructions.	Fair Rental Days	Personal Use Days	QJV
A	3		A 365	0	<input type="checkbox"/>
B			B		<input type="checkbox"/>
C			C		<input type="checkbox"/>

Type of Property:

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

Income:		Properties:		A	B	C
3	Rents received	3		650.		
4	Royalties received	4				
Expenses:						
5	Advertising	5				
6	Auto and travel (see instructions)	6				
7	Cleaning and maintenance	7		1,200.		
8	Commissions.	8				
9	Insurance	9				
10	Legal and other professional fees	10				
11	Management fees	11		800.		
12	Mortgage interest paid to banks, etc. (see instructions)	12				
13	Other interest.	13				
14	Repairs.	14		1,650.		
15	Supplies	15		1,650.		
16	Taxes	16				
17	Utilities.	17		2,400.		
18	Depreciation expense or depletion	18				
19	Other (list) ▶	19				
20	Total expenses. Add lines 5 through 19	20		7,700.		
21	Subtract line 20 from line 3 (rents) and/or 4 (royalties). If result is a (loss), see instructions to find out if you must file Form 6198	21		-7,050.		
22	Deductible rental real estate loss after limitation, if any, on Form 8582 (see instructions)	22	(-7,050.)	()
23a	Total of all amounts reported on line 3 for all rental properties	23a		650.		
b	Total of all amounts reported on line 4 for all royalty properties	23b				
c	Total of all amounts reported on line 12 for all properties	23c				
d	Total of all amounts reported on line 18 for all properties	23d				
e	Total of all amounts reported on line 20 for all properties	23e		7,700.		
24	Income. Add positive amounts shown on line 21. Do not include any losses	24				
25	Losses. Add royalty losses from line 21 and rental real estate losses from line 22. Enter total losses here	25	(7,050.)		
26	Total rental real estate and royalty income or (loss). Combine lines 24 and 25. Enter the result here. If Parts II, III, IV, and line 40 on page 2 do not apply to you, also enter this amount on Schedule 1 (Form 1040), line 5. Otherwise, include this amount in the total on line 41 on page 2	26		-7,050.		

For Paperwork Reduction Act Notice, see the separate instructions.

Schedule E (Form 1040) 2020

Health Savings Accounts (HSAs)

Department of the Treasury
Internal Revenue Service

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

2020
Attachment
Sequence No. **52**

Name(s) shown on Form 1040, 1040-SR, or 1040-NR
BHASKAR BESTHA

Social security number of HSA beneficiary. If both spouses have HSAs, see instructions ▶ **004-27-9592**

Before you begin: Complete Form 8853, Archer MSAs and Long-Term Care Insurance Contracts, if required.

Part I HSA Contributions and Deduction. See the instructions before completing this part. If you are filing jointly and both you and your spouse each have separate HSAs, complete a separate Part I for each spouse.

1	Check the box to indicate your coverage under a high-deductible health plan (HDHP) during 2020. See instructions ▶	<input type="checkbox"/> Self-only	<input checked="" type="checkbox"/> Family
2	HSA contributions you made for 2020 (or those made on your behalf), including those made from January 1, 2021, through April 15, 2021, that were for 2020. Do not include employer contributions, contributions through a cafeteria plan, or rollovers. See instructions	2	0.
3	If you were under age 55 at the end of 2020 and, on the first day of every month during 2020, you were, or were considered, an eligible individual with the same coverage, enter \$3,550 (\$7,100 for family coverage). All others , see the instructions for the amount to enter	3	7,100.
4	Enter the amount you and your employer contributed to your Archer MSAs for 2020 from Form 8853, lines 1 and 2. If you or your spouse had family coverage under an HDHP at any time during 2020, also include any amount contributed to your spouse's Archer MSAs	4	0.
5	Subtract line 4 from line 3. If zero or less, enter -0-	5	7,100.
6	Enter the amount from line 5. But if you and your spouse each have separate HSAs and had family coverage under an HDHP at any time during 2020, see the instructions for the amount to enter	6	7,100.
7	If you were age 55 or older at the end of 2020, married, and you or your spouse had family coverage under an HDHP at any time during 2020, enter your additional contribution amount. See instructions	7	
8	Add lines 6 and 7	8	7,100.
9	Employer contributions made to your HSAs for 2020	9	1,000.
10	Qualified HSA funding distributions	10	
11	Add lines 9 and 10	11	1,000.
12	Subtract line 11 from line 8. If zero or less, enter -0-	12	6,100.
13	HSA deduction. Enter the smaller of line 2 or line 12 here and on Schedule 1 (Form 1040), Part II, line 12 Caution: If line 2 is more than line 13, you may have to pay an additional tax. See instructions.	13	0.

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

14a	Total distributions you received in 2020 from all HSAs (see instructions)	14a	
b	Distributions included on line 14a that you rolled over to another HSA. Also include any excess contributions (and the earnings on those excess contributions) included on line 14a that were withdrawn by the due date of your return. See instructions	14b	
c	Subtract line 14b from line 14a	14c	
15	Qualified medical expenses paid using HSA distributions (see instructions)	15	
16	Taxable HSA distributions. Subtract line 15 from line 14c. If zero or less, enter -0-. Also, include this amount in the total on Schedule 1 (Form 1040), Part I, line 8, and enter "HSA" and the amount on the dotted line	16	
17a	If any of the distributions included on line 16 meet any of the Exceptions to the Additional 20% Tax (see instructions), check here ▶ <input type="checkbox"/>		
b	Additional 20% tax (see instructions). Enter 20% (0.20) of the distributions included on line 16 that are subject to the additional 20% tax. Also, include this amount in the total on Schedule 2 (Form 1040), Part II, line 8; check box c and enter "HSA" and the amount on the line next to the box	17b	

Part III Income and Additional Tax for Failure To Maintain HDHP Coverage. See the instructions before completing this part. If you are filing jointly and both you and your spouse each have separate HSAs, complete a separate Part III for each spouse.

18	Last-month rule	18	
19	Qualified HSA funding distribution	19	
20	Total income. Add lines 18 and 19. Include this amount on Schedule 1 (Form 1040), Part I, line 8, and enter "HSA" and the amount on the dotted line	20	
21	Additional tax. Multiply line 20 by 10% (0.10). Include this amount in the total on Schedule 2 (Form 1040), Part II, line 8; check box c and enter "HDHP" and the amount on the line next to the box	21	

Paid Preparer's Due Diligence Checklist

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

2020

Department of the Treasury
Internal Revenue Service

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

Attachment
Sequence No. **70**

Taxpayer name(s) shown on return BHASKAR BESTHA & RATHNA KUMARI CHILUKALA	Taxpayer identification number 004-27-9592
Enter preparer's name and PTIN SYAM PRIYA RAM SAGAR GUPTA TALLAM	P02082703

Part I Due Diligence Requirements

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

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

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

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

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

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

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

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

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

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

Part VI Eligibility Certification

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

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

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

Passive Activity Loss Limitations

Department of the Treasury
Internal Revenue Service (99)

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

2020
Attachment
Sequence No. **858**

Name(s) shown on return

BHASKAR BESTHA & RATHNA KUMARI CHILUKALA

Identifying number

004-27-9592

Part I 2020 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.)

1a Activities with net income (enter the amount from Worksheet 1, column (a))	1a	0.		
b Activities with net loss (enter the amount from Worksheet 1, column (b))	1b	(7,050.)		
c Prior years' unallowed losses (enter the amount from Worksheet 1, column (c))	1c	()		
d Combine lines 1a, 1b, and 1c	1d			-7,050.

Commercial Revitalization Deductions From Rental Real Estate Activities

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

All Other Passive Activities

3a Activities with net income (enter the amount from Worksheet 3, column (a))	3a	()		
b Activities with net loss (enter the amount from Worksheet 3, column (b))	3b	()		
c Prior years' unallowed losses (enter the amount from Worksheet 3, column (c))	3c	()		
d Combine lines 3a, 3b, and 3c	3d			

4 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	4			-7,050.
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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.

5 Enter the smaller of the loss on line 1d or the loss on line 4	5	7,050.		
6 Enter \$150,000. If married filing separately, see instructions	6	150,000.		
7 Enter modified adjusted gross income, but not less than zero. See instructions	7	125,289.		
Note: 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.				
8 Subtract line 7 from line 6	8	24,711.		
9 Multiply line 8 by 50% (0.50). Do not enter more than \$25,000. If married filing separately, see instructions	9	12,356.		
10 Enter the smaller of line 5 or line 9	10	7,050.		

If line 2c is a loss, go to Part III. Otherwise, go to line 15.

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.

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

Part IV Total Losses Allowed

15 Add the income, if any, on lines 1a and 3a and enter the total	15	0.		
16 Total losses allowed from all passive activities for 2020. Add lines 10, 14, and 15. See instructions to find out how to report the losses on your tax return	16	7,050.		

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
Hindupur	0.	7,050.			7,050.
Total. Enter on Form 8582, lines 1a, 1b, and 1c	0.	7,050.			

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
Total. 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
Total. Enter on Form 8582, lines 3a, 3b, and 3c					

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)
Hindupur	E Ln 22	7,050.	1.00000000	7,050.	0.
Total		7,050.	1.00	7,050.	0.

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
Total			1.00	

TAXABLE YEAR

FORM

2020

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 BHASKAR BESTHA, RATHNA KUMARI CHILUKALA, 004-27-9592, and 424-89-2973.

Part I Tax Return Information (whole dollars only)

Table with 2 columns: Line number and Amount. Line 1: California Adjusted Gross Income (AGI) 71,222. Line 2: Amount You Owe. Line 3: Refund or No Amount Due 3,935.

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

Under penalties of perjury, I declare that I have examined a copy of my individual income tax return and accompanying schedules and statements for the tax year ending December 31, 2020, and to the best of my knowledge and belief, it is true, correct, and complete.

Taxpayer's PIN: check one box only

- Checkboxes for PIN authorization. Option 1: I authorize GLOBAL TAXES LLC to enter my PIN 79592. Option 2: I will enter my PIN as my signature.

Your signature Date

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

- Checkboxes for PIN authorization. Option 1: I authorize GLOBAL TAXES LLC to enter my PIN 92973. Option 2: I will enter my PIN as my signature.

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. 58727861989. Do not enter all zeros

I certify that the above numeric entry is my PIN, which is my signature for the 2020 California individual income tax return for the taxpayer(s) indicated above.

ERO's signature Date 09/16/2021

California Nonresident or Part-Year Resident Income Tax Return

2020

540NR

APE

ATTACH FEDERAL RETURN

004-27-9592 BEST 424-89-2973
BHASKAR BESTHA
RATHNAKUMAR CHILUKALA

20

16372 SW ESTUARY DR APT 105
BEAVERTON OR 97006

05-11-1982 05-10-1985

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

- 1 Single
2 Married/RDP filing jointly. See inst.
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.
8 Blind: If you (or your spouse/RDP) are visually impaired, enter 1; if both are visually impaired, enter 2
9 Senior: If you (or your spouse/RDP) are 65 or older, enter 1; if both are 65 or older, enter 2

Exemptions

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

Table with 3 columns: Dependent 1, Dependent 2, Dependent 3. Rows include First Name, Last Name, SSN, and Relationship to you.

Total dependent exemptions 2 X \$383 = 766

Your name: Your SSN or ITIN:

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

Total Taxable Income	12 Total California wages from your federal Form(s) W-2, box 16 <input checked="" type="radio"/> 12 <input type="text" value="71222"/> <input type="text" value=".00"/>
	13 Enter federal AGI from federal Form 1040, 1040-SR, or 1040-NR, line 11 <input checked="" type="radio"/> 13 <input type="text" value="118239"/> <input type="text" value=".00"/>
	14 California adjustments – subtractions. Enter the amount from Schedule CA (540NR), Part II, line 23, column B <input checked="" type="radio"/> 14 <input type="text" value=""/> <input type="text" value=".00"/>
	15 Subtract line 14 from line 13. If less than zero, enter the result in parentheses. See instructions 15 <input type="text" value="118239"/> <input type="text" value=".00"/>
	16 California adjustments – additions. Enter the amount from Schedule CA (540NR), Part II, line 23, column C <input checked="" type="radio"/> 16 <input type="text" value="1000"/> <input type="text" value=".00"/>
	17 Adjusted gross income from all sources. Combine line 15 and line 16. <input checked="" type="radio"/> 17 <input type="text" value="119239"/> <input type="text" value=".00"/>
	18 Enter the larger of: Your California itemized deductions from Schedule CA (540NR), Part III, line 30; OR Your California standard deduction . See instructions <input checked="" type="radio"/> 18 <input type="text" value="9202"/> <input type="text" value=".00"/>
	19 Subtract line 18 from line 17. This is your total taxable income . If less than zero, enter -0- <input checked="" type="radio"/> 19 <input type="text" value="110037"/> <input type="text" value=".00"/>

CA Taxable Income	31 Tax. Check the box if from: <input type="checkbox"/> Tax Table <input checked="" type="checkbox"/> Tax Rate Schedule
	<input checked="" type="radio"/> 31 <input type="text" value="4585"/> <input type="text" value=".00"/>
	32 CA adjusted gross income from Schedule CA (540NR), Part IV, line 1. <input checked="" type="radio"/> 32 <input type="text" value="71222"/> <input type="text" value=".00"/>
	35 CA Taxable Income from Schedule CA (540NR), Part IV, line 5. <input checked="" type="radio"/> 35 <input type="text" value="65726"/> <input type="text" value=".00"/>
	36 CA Tax Rate. Divide line 31 by line 19. <input checked="" type="radio"/> 36 <input type="text" value="0.0417"/>
	37 CA Tax Before Exemption Credits. Multiply line 35 by line 36. <input checked="" type="radio"/> 37 <input type="text" value="2741"/> <input type="text" value=".00"/>
	38 CA Exemption Credit Percentage. Divide line 35 by line 19. If more than 1, enter 1.0000. <input checked="" type="radio"/> 38 <input type="text" value="0.5973"/>
	39 CA Prorated Exemption Credits. Multiply line 11 by line 38. If the amount on line 13 is more than \$203,341, see instructions <input checked="" type="radio"/> 39 <input type="text" value="606"/> <input type="text" value=".00"/>
	40 CA Regular Tax Before Credits. Subtract line 39 from line 37. If less than zero, enter -0-... <input checked="" type="radio"/> 40 <input type="text" value="2135"/> <input type="text" value=".00"/>
	41 Tax. See instructions. Check the box if from: <input checked="" type="radio"/> Schedule G-1 <input type="checkbox"/> FTB 5870A <input checked="" type="radio"/> 41 <input type="text" value=""/> <input type="text" value=".00"/>
42 Add line 40 and line 41 <input checked="" type="radio"/> 42 <input type="text" value="2135"/> <input type="text" value=".00"/>	

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

Your name: Your SSN or ITIN:

Special Credits continued	58	Enter credit name <input type="text" value="OTHER STATE"/> code <input checked="" type="radio"/> <input type="text" value="187"/> and amount...	58	<input type="text" value="2135"/>	<input type="text" value=".00"/>
	59	Enter credit name <input type="text"/> code <input checked="" type="radio"/> <input type="text"/> and amount...	59	<input type="text"/>	<input type="text" value=".00"/>
	60	To claim more than two credits. See instructions	60	<input type="text"/>	<input type="text" value=".00"/>
	61	Nonrefundable Renter's Credit. See instructions	61	<input type="text"/>	<input type="text" value=".00"/>
	62	Add line 50 and line 55 through 61. These are your total credits	<input checked="" type="radio"/> 62	<input type="text" value="2135"/>	<input type="text" value=".00"/>
	63	Subtract line 62 from line 42. If less than zero, enter -0-	<input checked="" type="radio"/> 63	<input type="text" value="0"/>	<input type="text" value=".00"/>

Other Taxes	71	Alternative Minimum Tax. Attach Schedule P (540NR)	71	<input type="text"/>	<input type="text" value=".00"/>
	72	Mental Health Services Tax. See instructions	72	<input type="text"/>	<input type="text" value=".00"/>
	73	Other taxes and credit recapture. See instructions	73	<input type="text"/>	<input type="text" value=".00"/>
	74	Excess Advance Premium Assistance Subsidy (APAS) repayment. See instructions	74	<input type="text"/>	<input type="text" value=".00"/>
	75	Add line 63, line 71, line 72, line 73, and line 74. This is your total tax	75	<input type="text" value="0"/>	<input type="text" value=".00"/>

Payments	81	California income tax withheld. See instructions	81	<input type="text" value="3935"/>	<input type="text" value=".00"/>
	82	2020 CA estimated tax and other payments. See instructions	82	<input type="text"/>	<input type="text" value=".00"/>
	83	Withholding (Form 592-B and/or 593). See instructions	83	<input type="text"/>	<input type="text" value=".00"/>
	84	Excess SDI (or VPD) withheld. See instructions	84	<input type="text"/>	<input type="text" value=".00"/>
	85	Earned Income Tax Credit (EITC)	85	<input type="text"/>	<input type="text" value=".00"/>
	86	Young Child Tax Credit (YCTC). See instructions	86	<input type="text"/>	<input type="text" value=".00"/>
	87	Net Premium Assistance Subsidy (PAS). See instructions	87	<input type="text"/>	<input type="text" value=".00"/>
	88	Add line 81 through line 87. These are your total payments. See instructions	<input checked="" type="radio"/> 88	<input type="text" value="3935"/>	<input type="text" value=".00"/>

ISR Penalty	91	Individual Shared Responsibility (ISR) Penalty. See instructions	91	<input type="text" value="0"/>	<input type="text" value=".00"/>
		<input checked="" type="radio"/> <input type="checkbox"/> Full-year health care coverage.			

Overpaid Tax/Tax Due	92	Payments after Individual Shared Responsibility Penalty. If line 88 is more than line 91, subtract line 91 from line 88.	<input checked="" type="radio"/> 92	<input type="text" value="3935"/>	<input type="text" value=".00"/>
	93	Individual Shared Responsibility Penalty Balance. If line 91 is more than line 88, subtract line 88 from line 91.	<input checked="" type="radio"/> 93	<input type="text"/>	<input type="text" value=".00"/>
	101	Overpaid tax. If line 92 is more than line 75, subtract line 75 from line 92.	<input checked="" type="radio"/> 101	<input type="text" value="3935"/>	<input type="text" value=".00"/>
	102	Amount of line 101 you want applied to your 2021 estimated tax	102	<input type="text" value="0"/>	<input type="text" value=".00"/>

Your name:

Your SSN or ITIN:

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

104 Tax due. If line 92 is less than line 75, subtract line 92 from line 75 ● **104** .00

		<u>Code</u>	<u>Amount</u>	
Contributions	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 Voluntary Tax Contribution Fund	● 406	<input type="text"/>	.00
	Emergency Food for Families Voluntary Tax Contribution Fund	● 407	<input type="text"/>	.00
	California Peace Officer Memorial Foundation Voluntary Tax Contribution Fund	● 408	<input type="text"/>	.00
	California Sea Otter Voluntary Tax Contribution 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
	Schools Not Prisons Voluntary Tax Contribution Fund	● 443	<input type="text"/>	.00
Suicide Prevention Voluntary Tax Contribution Fund	● 444	<input type="text"/>	.00	
120 Add code 400 through code 444. This is your total contribution	● 120	<input type="text"/>	.00	

Your name: Your SSN or ITIN:

Amount You Owe 121 **AMOUNT YOU OWE.** Add line 93, line 104, and line 120. See instructions. **Do not send cash.**
Mail to: **FRANCHISE TAX BOARD, PO BOX 942867, SACRAMENTO CA 94267-0001.** ● 121 .00
Pay Online – Go to **ftb.ca.gov/pay** for more information.

Interest and Penalties 122 Interest, late return penalties, and late payment penalties. 122 .00
123 Underpayment of estimated tax.
Check the box: ● **FTB 5805 attached** ● **FTB 5805F attached** ● 123 .00
124 Total amount due. See instructions. Enclose, but **do not** staple, any payment 124 .00

Refund and Direct Deposit 125 **REFUND OR NO AMOUNT DUE.** Subtract line 120 from line 103. See instructions.
Mail to: **FRANCHISE TAX BOARD, PO BOX 942840, SACRAMENTO CA 94240-0001.** ● 125 .00

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:

● Routing number ● Type Checking Savings ● Account number ● 126 Direct deposit amount .00

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

● Routing number ● Type Checking Savings ● Account number ● 127 Direct deposit amount .00

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**. To request this notice by mail, call 800.852.5711.

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

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

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

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**)

Firm's name (or yours, if self-employed) ● PTIN

Firm's address ● Firm's FEIN

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 B BESTHA & R CHILUKALA	SSN or ITIN 004279592
----------------------------------------------------------	--------------------------

Part I Residency Information. Complete all lines that apply to you and your spouse/RDP for taxable year 2020.

During 2020:

- 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"/>	<input checked="" type="radio"/>
4 I became a CA nonresident (enter new state of residence and date (mm/dd/yyyy) of move) .	<input checked="" type="radio"/>	<input checked="" type="radio"/>
5 I was a CA nonresident the entire year (enter state of residence).	<input checked="" type="radio"/> OR	<input checked="" type="radio"/> OR
6 The number of days I spent in CA for any purpose was:	<input checked="" type="radio"/>	<input checked="" 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 Before 2020: I was a CA resident for the period of	<input checked="" type="radio"/>	<input checked="" 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"/> 122,504.	<input checked="" type="radio"/>	<input checked="" type="radio"/> 1,000.	<input checked="" type="radio"/> 123,504.	<input checked="" type="radio"/> 71,222.
2 Taxable interest. a <input checked="" type="radio"/> 2b	<input checked="" type="radio"/> 13.	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/> 13.	<input checked="" type="radio"/> 0.
3 Ordinary dividends. See instructions. a <input checked="" type="radio"/> 30. 3b	<input checked="" type="radio"/> 30.	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/> 30.	<input checked="" type="radio"/> 0.
4 IRA distributions. See instructions. a <input checked="" type="radio"/> 4b	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
5 Pensions and annuities. See instructions. a <input checked="" type="radio"/> 5b	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
6 Social security benefits. a <input checked="" type="radio"/> 6b	<input checked="" type="radio"/>	<input checked="" type="radio"/>			
7 Capital gain or (loss). See instructions 7	<input checked="" type="radio"/> 2,742.	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/> 2,742.	<input checked="" type="radio"/> 0.
Section B — Additional Income from federal Schedule 1 (Form 1040)					
1 Taxable refunds, credits, or offsets of state and local income taxes. 1	<input checked="" type="radio"/>	<input checked="" type="radio"/>			
2a Alimony received. See instructions. 2a	<input checked="" type="radio"/>		<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
3 Business income or (loss). See instructions. 3	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
4 Other gains or (losses) 4	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
5 Rental real estate, royalties, partnerships, S corporations, trusts, etc 5	<input checked="" type="radio"/> -7,050.	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/> -7,050.	<input checked="" type="radio"/>

	A	B	C	D	E
Section B — Additional Income Continued	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)
6 Farm income or (loss) 6	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
7 Unemployment compensation 7	<input checked="" type="radio"/>	<input checked="" type="radio"/>			
8 Other income.					
a California lottery winnings		<input checked="" type="radio"/>	a _____		
b Disaster loss deduction from FTB 3805V		<input checked="" type="radio"/>	b _____		
c Federal NOL (Schedule 1 (Form 1040), line 8)		<input type="radio"/>	c <input checked="" type="radio"/>		
d NOL deduction from FTB 3805V 8	<input checked="" type="radio"/>	<input checked="" type="radio"/>	d _____	8 <input checked="" type="radio"/>	8 <input checked="" type="radio"/>
e NOL from FTB 3805Z, FTB 3807, or FTB 3809		<input checked="" type="radio"/>	e _____		
f Other (describe): <input type="radio"/> _____		<input checked="" type="radio"/>	f <input checked="" type="radio"/>		
g Student loan discharged due to closure of a for-profit school		<input checked="" type="radio"/>	g _____		
9 Total. Combine Section A, line 1 through line 7, and Section B, line 1 through line 8, in each column. Go to Section C 9	<input checked="" type="radio"/> 118,239.	<input checked="" type="radio"/>	<input checked="" type="radio"/> 1,000.	<input checked="" type="radio"/> 119,239.	<input checked="" type="radio"/> 71,222.

	A	B	C	D	E
Section C — Adjustments to Income from federal Schedule 1 (Form 1040)	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)
10 Educator expenses 10	<input checked="" type="radio"/>	<input checked="" type="radio"/>			
11 Certain business expenses of reservists, performing artists, and fee-basis government officials 11	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
12 Health savings account deduction 12	<input checked="" type="radio"/>	<input checked="" type="radio"/>			
13 Moving expenses. Attach federal Form 3903. See instructions 13	<input checked="" type="radio"/>		<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
14 Deductible part of self-employment tax. See instructions. 14	<input checked="" type="radio"/>	<input checked="" type="radio"/>		<input checked="" type="radio"/>	<input checked="" type="radio"/>
15 Self-employed SEP, SIMPLE, and qualified plans 15	<input checked="" type="radio"/>			<input checked="" type="radio"/>	<input checked="" type="radio"/>
16 Self-employed health insurance deduction. See instructions. 16	<input checked="" type="radio"/>	<input checked="" type="radio"/>		<input checked="" type="radio"/>	<input checked="" type="radio"/>
17 Penalty on early withdrawal of savings . . . 17	<input checked="" type="radio"/>			<input checked="" type="radio"/>	<input checked="" type="radio"/>
18a Alimony paid. b Enter recipient's: SSN <input checked="" type="radio"/> _____ Last name <input checked="" type="radio"/> _____ 18a	<input checked="" type="radio"/>		<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
19 IRA deduction 19	<input checked="" type="radio"/>			<input checked="" type="radio"/>	<input checked="" type="radio"/>
20 Student loan interest deduction 20	<input checked="" type="radio"/>		<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
21 Tuition and fees 21	<input checked="" type="radio"/>	<input checked="" type="radio"/>			
22 Add line 10 through line 21 in each column, A through E 22	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
23 Total. Subtract line 22 from line 9 in each column, A through E. See instructions. . . 23	<input checked="" type="radio"/> 118,239.	<input checked="" type="radio"/>	<input checked="" type="radio"/> 1,000.	<input checked="" type="radio"/> 119,239.	<input checked="" type="radio"/> 71,222.

Part III Adjustments to Federal Itemized Deductions

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

A	B	C
Federal Amounts (from federal Schedule A (Form 1040))	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 11 <input checked="" type="radio"/>	118,239.	2		
3	Multiply line 2 by 7.5% (0.075) <input checked="" type="radio"/>	8,868.	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"/>

Taxes You Paid

5a	State and local income tax or general sales taxes <input checked="" type="radio"/>	12,516.			
5b	State and local real estate taxes <input checked="" type="radio"/>		5b		
5c	State and local personal property taxes <input checked="" type="radio"/>		5c		
5d	Add line 5a through line 5c <input checked="" type="radio"/>	12,516.	5d		
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 <input checked="" type="radio"/>	10,000.	5e	<input checked="" type="radio"/>	<input checked="" type="radio"/>
6	Other taxes. List type <input checked="" type="radio"/>		6	<input checked="" type="radio"/>	<input checked="" type="radio"/>
7	Add line 5e and line 6 <input checked="" type="radio"/>	10,000.	7	<input checked="" type="radio"/>	<input checked="" type="radio"/>

Interest You Paid

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

Gifts to Charity

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

Casualty and Theft Losses

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

16	Other—from list in federal instructions <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"/>	<input checked="" type="radio"/>

18	Total. Combine line 17 column A less column B plus column C <input checked="" type="radio"/>				0.
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Job Expenses and Certain Miscellaneous Deductions

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

20 Tax preparation fees. 20

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

22 Add line 19 through line 21 22

23 Enter amount from federal Form 1040 or 1040-SR, line 11 118,239.

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 \$203,341
 Head of household \$305,016
 Married/RDP filing jointly or qualifying widow(er) \$406,687

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

Yes. Complete the Itemized Deductions Worksheet in the instructions for Schedule CA (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. \$4,601
 Married/RDP filing jointly, head of household, or qualifying widow(er) \$9,202 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 .

2020 Other State Tax Credit

S

Attach to Form 540, Form 540NR, or Form 541.

Name(s) as shown on your California tax return B B E S T H A & R C H I L U K A L A	SSN, ITIN, or FEIN 004279592
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Part I Double-Taxed Income (Read specific line instructions for Part I before completing.)

(a) Income item(s) description	(b) Double-taxed income taxable by California	(c) Double-taxed income taxable by other state
<input checked="" type="radio"/> WAGES, SALARIES, TIPS	<input checked="" type="radio"/> 71,222.	<input checked="" type="radio"/> 71,222.
<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
1 Total double-taxed income	<input checked="" type="radio"/> 71,222.	<input checked="" type="radio"/> 71,222.

Part II Figure Your Other State Tax Credit (Read specific line instructions for Part II before completing.)

2 California tax liability. See instructions	<input checked="" type="radio"/> 2	2,135.00
3 Double-taxed income taxable by California. Enter the amount from Part I, line 1, column (b)	<input checked="" type="radio"/> 3	71,222.00
4 California adjusted gross income. See instructions	<input checked="" type="radio"/> 4	71,222.00
5 Divide line 3 by line 4. Do not enter more than 1.0000	<input checked="" type="radio"/> 5	1.0000
6 Multiply line 2 by line 5	<input checked="" type="radio"/> 6	2,135.00
7 Income tax liability paid to other state (use state's abbreviation) <input checked="" type="radio"/> OR See instructions	<input checked="" type="radio"/> 7	5,843.00
8 Double-taxed income taxable by other state. Enter the amount from Part I, line 1, column (c)	<input checked="" type="radio"/> 8	71,222.00
9 Adjusted gross income taxable by other state. See instructions	<input checked="" type="radio"/> 9	115,905.00
10 Divide line 8 by line 9. Do not enter more than 1.0000	<input checked="" type="radio"/> 10	0.6145
11 Multiply line 7 by line 10	<input checked="" type="radio"/> 11	3,591.00
12 Other state tax credit. Enter the smaller of line 6 or line 11. Use credit code 187 . See instructions	<input checked="" type="radio"/> 12	2,135.00

2020 Passive Activity Loss Limitations

3801

Attach to Form 540, Form 540NR, Form 541, or Form 100S.

Name(s) as shown on tax return B BESTHA & R CHILUKALA	SSN, ITIN, FEIN, or CA corporation no. 004279592
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Part I 2020 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	0.	00	
1b Activities with net loss from Worksheet 1, column (b)	1b	(7,050.)	00	
1c Prior year unallowed losses from Worksheet 1, column (c)	1c	()	00	
1d Combine line 1a, line 1b, and line 1c.	1d			-7,050. 00

All Other Passive Activities

2a Activities with net income from Worksheet 2, column (a)	2a		00	
2b Activities with net loss from Worksheet 2, column (b)	2b	()	00	
2c Prior year unallowed losses from Worksheet 2, column (c)	2c	()	00	
2d Combine line 2a, line 2b, and line 2c.	2d			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			-7,050. 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 smaller of losses from line 1d or line 3.	4		7,050.	00
5 Enter \$150,000. If married/RDP filing a separate tax return, see instructions.	5	150,000.	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	125,289.	00	
7 Subtract line 6 from line 5.	7	24,711.	00	
8 Multiply line 7 by 50% (.50). Do not enter more than \$25,000.	8			12,356. 00
9 Enter the smaller of line 4 or line 8	9			7,050. 00

Part III Total Losses Allowed

10 Add the income, if any, from line 1a and line 2a and enter the total	10	0.	00	
11 Total losses allowed from all passive activities for 2020. 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			7,050. 00

Health Coverage Exemptions and Individual Shared Responsibility Penalty

2020

3853

Attach to your California Form 540, Form 540NR, or Form 540 2EZ.

Name(s) as shown on your California tax return B BESTHA & R CHILUKALA	SSN or ITIN 004-27-9592
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Part I Applicable Household Members. List all members of your applicable household whether or not they have an exemption or an Exemption Certificate Number (ECN) granted by the Marketplace. See instructions.

	First Name	Initial	SSN	Date of Birth (mm/dd/yyyy)	Modified AGI
1	<input checked="" type="radio"/> BHASKAR	<input checked="" type="radio"/>	<input checked="" type="radio"/> 004-27-9592	<input checked="" type="radio"/> 05/11/1982	<input checked="" type="radio"/> 119,239.
	Last Name <input checked="" type="radio"/> BESTHA		ECN 1 <input type="radio"/>	ECN 2 <input type="radio"/>	ECN 3 <input type="radio"/>
2	<input checked="" type="radio"/> RATHNA KUMARI	<input checked="" type="radio"/>	<input checked="" type="radio"/> 424-89-2973	<input checked="" type="radio"/> 05/10/1985	<input checked="" type="radio"/> 0.
	Last Name <input checked="" type="radio"/> CHILUKALA		ECN 1 <input type="radio"/>	ECN 2 <input type="radio"/>	ECN 3 <input type="radio"/>
3	<input checked="" type="radio"/> VINISHA	<input checked="" type="radio"/>	<input checked="" type="radio"/> 779-57-8061	<input checked="" type="radio"/> 08/09/2015	<input checked="" type="radio"/> 0.
	Last Name <input checked="" type="radio"/> BESTHA		ECN 1 <input type="radio"/>	ECN 2 <input type="radio"/>	ECN 3 <input type="radio"/>
4	<input checked="" type="radio"/> VIHAANSAI	<input checked="" type="radio"/>	<input checked="" type="radio"/> 806-81-8018	<input checked="" type="radio"/> 02/21/2018	<input checked="" type="radio"/> 0.
	Last Name <input checked="" type="radio"/> BESTHA		ECN 1 <input type="radio"/>	ECN 2 <input type="radio"/>	ECN 3 <input type="radio"/>
5	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
	Last Name <input type="radio"/>		ECN 1 <input type="radio"/>	ECN 2 <input type="radio"/>	ECN 3 <input type="radio"/>
6	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
	Last Name <input type="radio"/>		ECN 1 <input type="radio"/>	ECN 2 <input type="radio"/>	ECN 3 <input type="radio"/>
7	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
	Last Name <input type="radio"/>		ECN 1 <input type="radio"/>	ECN 2 <input type="radio"/>	ECN 3 <input type="radio"/>
8	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
	Last Name <input type="radio"/>		ECN 1 <input type="radio"/>	ECN 2 <input type="radio"/>	ECN 3 <input type="radio"/>
9	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
	Last Name <input type="radio"/>		ECN 1 <input type="radio"/>	ECN 2 <input type="radio"/>	ECN 3 <input type="radio"/>
10	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
	Last Name <input type="radio"/>		ECN 1 <input type="radio"/>	ECN 2 <input type="radio"/>	ECN 3 <input type="radio"/>
11	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
	Last Name <input type="radio"/>		ECN 1 <input type="radio"/>	ECN 2 <input type="radio"/>	ECN 3 <input type="radio"/>
12	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
	Last Name <input type="radio"/>		ECN 1 <input type="radio"/>	ECN 2 <input type="radio"/>	ECN 3 <input type="radio"/>

Part II Coverage Exemption Claimed on Your Tax Return for Your Household

1 If you are claiming a coverage exemption because your applicable household income or gross income is below the filing threshold, check the box here. See instructions.

Your Name: **B BESTHA & R CHILUKALA**

Your SSN or ITIN: **004-27-9592**

Part III Coverage and Exemptions Claimed on Your Tax Return for Individuals. If you and/or a member of your applicable household are reporting any coverage or are claiming exemptions for the tax year, complete Part III. See instructions.

Coverage and Exemption Codes

		(a) Full-year	(b) Jan	(c) Feb	(d) Mar	(e) Apr	(f) May	(g) June	(h) July	(i) Aug	(j) Sept	(k) Oct	(l) Nov	(m) Dec
1	First Name <input checked="" type="radio"/> BHASKAR	<input checked="" type="radio"/> E	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
	Initial <input checked="" type="radio"/>													
	Last Name <input checked="" type="radio"/> BESTHA		<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
2	First Name <input checked="" type="radio"/> RATHNA KUMARI	<input checked="" type="radio"/> E	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
	Initial <input checked="" type="radio"/>													
	Last Name <input checked="" type="radio"/> CHILUKALA		<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
3	First Name <input checked="" type="radio"/> VINISHA	<input checked="" type="radio"/> E	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
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	Last Name <input checked="" type="radio"/> BESTHA		<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
4	First Name <input checked="" type="radio"/> VIHAANSAI	<input checked="" type="radio"/> E	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
	Initial <input checked="" type="radio"/>													
	Last Name <input checked="" type="radio"/> BESTHA		<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
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7	First Name <input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
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9	First Name <input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
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10	First Name <input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
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11	First Name <input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
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12	First Name <input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
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Part IV Individual Shared Responsibility Penalty

1 Your Individual Shared Responsibility Penalty. Enter on Form 540, line 92; Form 540NR, line 91; or Form 540 2EZ, line 27. See instructions **1.** **0.**

Name as Shown on Return
 B BESTHA & R CHILUKALA

Social Security No.
 004-27-9592

Line 1 – Wages, Salaries, Tips, Etc.

	(B) Subtractions	(C) Additions
1 Excess reimbursements from Form 2106 included in wage income		
2 Active duty military pay		
3 Sick pay received under the Federal Insurance Contributions Act and Railroad Retirement Act		
4 Income exempted by U.S. tax treaties (unless specifically exempt for state purposes also)		
5 Exclusion for compensation from exercising a California Qualified Stock Option (CQSO)		
6 Ridesharing fringe benefit differences		
7 HSA employer contributions		1,000.
8 Paid Family Leave Insurance (PFL) benefits		
9 Employer-provided adoption benefits income exclusions.		
10 In-Home Supportive Services (IHSS) supplementary payment		
11 Native American income (Form 3504)		
12		
a as smallest of amount spent or fair rental value.		
b Enter the amount spent on qual. housing expenses _____		
13 Excess moving reimbursements		
14 CA Employees and federal Independent Contractors income		
15 Other (itemize):		
a _____		
b _____		
c _____		
d _____		
Total adjustments to wages, salaries, tips, etc. Enter here and on Schedule CA (540/540NR), line 1.		1,000.

Line 4 – IRA, Pensions, and Annuities

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

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)
HINDUPUR	SCH E	N/A	-7,050.	0.	-7,050.

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
				If the amount below is positive , 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 negative , 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)	1(d)*	1(e)

(a) Schedule E Activities	(b) Passive or Nonpassive	(c) California Amount	(d) Federal Amount	(e) California Adjustment
HINDUPUR, HINDUPUR, ANDHRA PRADESH, 515001, INDIA	PASSIVE	-7,050.	-7,050.	If the amount below is positive , 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 negative , 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) -7,050.	2(d)** -7,050.	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 positive , 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 negative , 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.

Form OR-40-V
Oregon Individual Income Tax Payment Voucher

Oregon Department of Revenue

Page 1 of 1 • Use UPPERCASE letters. • Use blue or black ink. • Print actual size (100%). • Don't submit photocopies or use staples.

Tax year begins (MM/DD/YYYY)

Tax year ends (MM/DD/YYYY)

01/01/2020

12/31/2020

First name

Initial

BHASKAR

Last name

BESTHA

Social Security number (SSN)

004-27-9592

Spouse's first name

Initial

RATHNA KUMARI

Spouse's last name

CHILUKALA

Spouse's SSN

424-89-2973

Current mailing address

16372 SW ESTUARY DR APT 105

City

State

ZIP code

BEAVERTON

OR

97006

Contact phone

203-628-5879

Payment type (check one)

Original return

Estimated payment

Amended return

Enter payment amount

REV 05/29/21 PRO



150-101-172
(Rev. 07-28-20, ver. 03)

1555 00

\$

792.00

1003000000004279592BEST424892973202012310101555009

2020 Form OR-40

Page 1 of 4, 150-101-040
(Rev. 11-05-20 ver. 01)

Oregon Department of Revenue



00462001011555

Office use only	

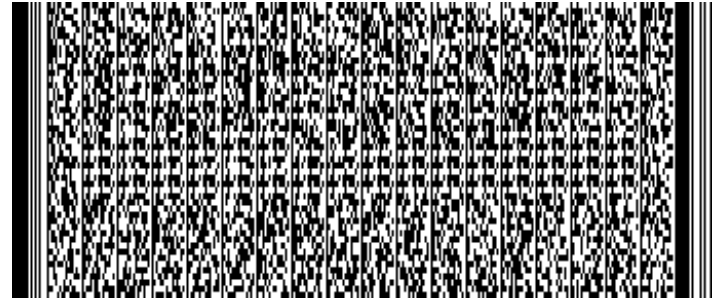
Oregon Individual Income Tax Return for Full-year Residents

Submit original form—do not submit photocopy

Fiscal year ending:

Space for 2-D barcode—do not write in box below

- Amended return. If amending for an NOL, tax year the NOL was generated:
- Calculated using "as if" federal return.
- Short-year tax election. Federal disaster relief.
- Extension filed. Federal Form 8886.
- Form OR-24.



First name BHASKAR	Initial	Last name BESTHA	<input type="checkbox"/> Deceased	Social Security no. (SSN) 004-27-9592	<input type="checkbox"/> First time using this SSN (see instructions)	<input type="checkbox"/> Applied for ITIN
Spouse's first name RATHNA KUMAR	Initial	Spouse's last name CHILUKALA	<input type="checkbox"/> Deceased	Spouse's SSN 424-89-2973	<input type="checkbox"/> First time using this SSN (see instructions)	<input type="checkbox"/> Applied for ITIN
Current mailing address 16372 SW ESTUARY DR APT 105				Date of birth (mm/dd/yyyy) 05/11/1982	Spouse's date of birth 05/10/1985	
City BEAVERTON		State OR	ZIP code 97006	Country USA	Phone (203) 628-5879	

Filing status (check only **one** box)

- 1. Single.
- 2. Married filing jointly.
- 3. Married filing separately (enter spouse's information **above**).
- 4. Head of household (with qualifying dependent).
- 5. Qualifying widow(er) with dependent child.

Exemptions

6a. Credits for yourself: Regular Severely disabled ... 6a. **Total 1**

Check box if someone else can claim you as a dependent.

6b. Credits for spouse: Regular Severely disabled ... 6b. **1**

Check box if someone else can claim your spouse as a dependent.

Dependents. List your dependents in order from youngest to oldest. If more than four, check this box and include Schedule OR-ADD-DEP with your return.

First name	Last name	Code*	Dependent's SSN	Dependent's date of birth (mm/dd/yyyy)	Check if child with qualifying disability
VIHAANSAI	BESTHA	SD	806-81-8018	02/21/2018	<input type="checkbox"/>
VINISHA	BESTHA	SD	779-57-8061	08/09/2015	<input type="checkbox"/>
					<input type="checkbox"/>
					<input type="checkbox"/>

*Dependent relationship code (see instructions).

6c. Total number of dependents 6c. **2**

6d. Total number of dependent children with a qualifying disability (see instructions) 6d.

6e. Total exemptions. Add 6a through 6d **Total. 6e. 4**

2020 Form OR-40

Page 2 of 4, 150-101-040 (Rev. 11-05-20 ver. 01)

Oregon Department of Revenue



00462001021555

Name: BHASKAR BESTHA, SSN: 004-27-9592

Note: Reprint page 1 if you make changes to this page.

Taxable income

Table with 3 columns: Line number, Description, Amount. Includes Federal adjusted gross income (118,239.00) and Total additions (118,239.00).

Subtractions

Table with 3 columns: Line number, Description, Amount. Includes 2020 federal tax liability (2,334.00) and Total subtractions (2,334.00).

Deductions

Table with 3 columns: Line number, Description, Amount. Includes Oregon itemized deductions (0.00) and Standard deduction (4,630.00).

You were: 17a. [] 65 or older 17b. [] Blind Your spouse was: 17c. [] 65 or older 17d. [] Blind

Oregon tax

Table with 3 columns: Line number, Description, Amount. Includes Tax (9,231.00) and Total tax before credits (9,231.00).

Standard and carryforward credits

Table with 3 columns: Line number, Description, Amount. Includes Exemption credit (840.00) and Total standard credits (3,388.00).

2020 Form OR-40

Page 3 of 4, 150-101-040 (Rev. 11-05-20 ver. 01)

Oregon Department of Revenue



00462001031555

Name: BHASKAR BESTHA SSN: 004-27-9592

Note: Reprint page 1 if you make changes to this page.

Payments and refundable credits

Table with 2 columns: Description (lines 30-36) and Amount. Total refundable credits and total payments are both 5,051.00.

Tax to pay or refund

Table with 2 columns: Description (lines 37-49) and Amount. Net tax is 792.00. Net refund is 792.00.

Direct deposit

Form for direct deposit with checkboxes for account type (Checking/Savings) and routing/account numbers.

Reserved

2020 Form OR-40

Page 4 of 4, 150-101-040 (Rev. 11-05-20 ver. 01)

Oregon Department of Revenue



00462001041555

Name: BHASKAR BESTHA, SSN: 004-27-9592

Note: Reprint page 1 if you make changes to this page.

Sign here. Under penalty of false swearing, I declare that the information in this return is true, correct, and complete.

Signature and date fields for taxpayer and preparer XSYAM PRIYA RAM SAGAR GUPTA TALLAM.

Signing this return does not grant your preparer the right to represent you or make decisions on your behalf.

Important: Include a copy of your federal Form 1040, 1040-SR, 1040-X, 1040-NR, or 1040-NR-EZ. Without this information, we may adjust your return.

Make your payment (if you have an amount due on line 42)

- Online payments: Visit our website at www.oregon.gov/dor.
Mailing your payment: Make your check or money order payable to the Oregon Department of Revenue.

Send in your return

- Non-2-D barcode. If the 2-D barcode area on the front of this return is blank:
2-D barcode. If the 2-D barcode area on the front of this return is filled in:

Amended statement. Complete this section only if you're amending your 2020 return or filing with a new SSN.

If filing an amended return, use this space to explain what you're changing. Include the return line numbers and the reason for each change.

If filing with a new SSN, enter your former identification number.

Horizontal lines for providing details on amended statements or former SSN.

2020 Schedule OR-ASC

Page 1 of 1, 150-101-063
(Rev. 08-13-20 ver. 01)

Oregon Department of Revenue



Office use only

Oregon Adjustments for Form OR-40 Filers

Submit original form—do not submit photocopy.

First name BHASKAR	Initial	Last name BESTHA	Social Security number (SSN) 004-27-9592
Spouse's first name RATHNA KUMAR	Initial	Spouse's last name CHILUKALA	Spouse's SSN 424-89-2973

Use Schedule OR-ASC to claim any of the following that aren't included on Form OR-40:

- Additions.
- Subtractions.
- Standard credits.
- Carryforward credits.
- Refundable credits.

Identify the code you're claiming and enter the information requested in the corresponding section. Enter the total from each section on the line indicated for Form OR-40.

For more information, refer to the instructions, Publication OR-CODES, or Publication OR-17.

Section 1: Additions (codes 100–199)

Code	Amount
1a.	1b.
1c.	1d.
1e.	1f.
1g.	1h.
1i.	1j.

Enter total on Form OR-40,
line 8

Section 2: Subtractions (codes 300–399)

Code	Amount
2a.	2b.
2c.	2d.
2e.	2f.
2g.	2h.
2i.	2j.

Enter total on Form OR-40,
line 13

Section 3: Standard credits (codes 800–834)

Code	Amount	State abbreviation (if claiming code 802 or 815)
3a. 802	3b. 2,548.00	3c. CT
3d.	3e.	3f.
3g.	3h.	3i.
3j.	3k.	3l.
3m.	3n.	3o.

Enter total on Form OR-40,
line 25

Section 4: Carryforward credits (codes 835–889)

Code	Amount from prior year	Amount awarded this year	Total used this year
4a.	4b.	4c.	4d.
4e.	4f.	4g.	4h.
4i.	4j.	4k.	4l.
4m.	4n.	4o.	4p.
4q.	4r.	4s.	4t.

Enter total on Form OR-40,
line 28

Section 5: Refundable credits (codes 890–899)

Code	Amount
5a.	5b.
5c.	5d.
5e.	5f.

Enter total on Form OR-40,
line 35

— You must include this schedule with your Oregon income tax return —

Form CT-1040NR/PY Required Fields

The following fields are required to be automatically populated or completed for taxpayers to continue filing, or must be completed in response to the selection of other fields.

Required to be Automatically-Populated Fields

Each page of each form submitted to DRS must include the following automatically populated fields:

1. **Document Identification Numbers** - Three occurrences of the Document Identification Number (DIN) must be on each page. The QR Code and two DINs must be on each scannable page. (See Document Identification Number and Quick Reference (QR) Code, on Page 4.)
2. **Social Security Number** - The Social Security Number must appear at the top of Form CT-1040NR/PY, Pages 2, 3, and 4; Supplemental Schedule CT-1040WH; Schedule CT-IT Credit, Pages 1 and 2; Schedule CT-PE; **and** Form CT-6251, Pages 1 and 2.
3. In addition, the following **Checklist for filing your Connecticut income tax return** must be included when hard copies of the form are printed. Taxpayers should not send the checklist to DRS with the return.

Do not send this sheet with your return.

Checklist for filing your Connecticut income tax return:

1. Do not send this sheet with your return. Be sure that Page 1 of your return is not printed on the back of this sheet.
2. Verify that the address lines on the return are correct and proper abbreviations are used.
3. If the Employer or Payer's Federal ID # is not listed on Page 2, Lines 20a through 20e, Column A, **all** withholding claimed will be disallowed and your return will not be successfully processed.
4. Do not attempt to remove or modify the solid boxes that print out on your return. Altering target marks may affect the processing of your return.
5. Do not send "Draft" or "Unapproved" versions of your return. This will delay or stop the processing of your return.
6. Do not make manual (hand written or typed) corrections to your return; this is a machine readable return. Changes may only be made by reentering information in your software and re-printing the return.
7. Do not use this return to change or amend previously filed returns. You must use Form CT-1040X to change or amend a previously filed Connecticut income tax return. (File Form CT-1040X electronically at www.ct.gov/TSC using the Taxpayer Service Center.)
8. **Do not attach or send copies of forms W-2 or 1099.**
9. Send **all** completed pages of CT-1040NR/PY, Supplemental Schedule CT-1040WH, Schedule CT-IT Credit, Schedule CT-PE, and Form CT-6251.
10. Make check payable to: Commissioner of Revenue Services
11. To ensure proper posting, write your SSN(s) (optional) and "2020 Form CT-1040NR/PY" on your check.
12. To mail your return, use the following addresses:
For all tax returns with payment:
Department of Revenue Services
PO Box 2977
Hartford CT 06104-2977

For refunds and tax returns without payment:
Department of Revenue Services
PO Box 2976
Hartford CT 06104-2976
13. Verify that all fields print completely and any preparer information is filled out and legible before filing this return. If you find any errors, do not make manual changes. Re-enter information in your software and re-print the return.
14. If you wish to directly deposit a refund into a checking or savings bank account, confirm that Lines 27a through 27d have been completed. You **must** enter bank information on both the federal and Connecticut returns for each to be correctly deposited.
15. When making payment using Form CT-1040V, **DO NOT** attach copies of your previously filed Form CT-1040NR/PY.

Do not send this sheet with your return.

NRPY1220V011555



Form CT-1040NR/PY - 2020

Connecticut Nonresident and Part-Year Resident Income Tax Return (Rev. 12/20)

Page 1 of 4

Other tax year, beginning: and ending:

N S Y FJ N MFS N HOH N QW
004 - 27 - 9592 424 - 89 - 2973

BHASKAR BESTHA N Dec. N P
RATHNA KUMARI CHILUKALA N Dec. Y N

16372 SW ESTUARY DR N CT-8379 N CT-2210

APT 105 N CT-1040 CRC N Federal Form 1310

BEAVERTON OR 97006 - •

Table with 3 columns: Line number, Description, and Amount. Includes lines 1 through 18 for income calculation.

Clip check here. Do not use staples. Do not send Forms W-2 or 1099, or Schedules CT K-1.



Form CT-1040NR/PY, Page 2 of 4

NRPY1220V021555



• 004279592

19. Amount from Line 18

19. • 2548

Forms W-2, W-2G, 1099, and Schedule CT K-1 Information

	Col. A - Employer's Federal ID #	Col. B - CT Wages, Tips, etc.	Sch. CT K-1	Col. C - CT Income Tax Withheld
20a.	20 - 1917468	• 52282	•	2695
20b.	-	• 0	•	0
20c.	-	• 0	•	0
20d.	-	• 0	•	0
20e.	-	• 0	•	0

20f. Additional Connecticut withholding (from Supplemental Schedule CT-1040WH, Line 3) 20f. 0

20. Total Connecticut income tax withheld: Amounts in Column C. 20. 2695

21. All 2020 estimated tax payments and any overpayments applied from a prior year 21. 0

22. Payments made with Form CT-1040 EXT 22. 0

22a. Claim of right credit (from Form CT-1040 CRC, Line 6) 22a. 0

22b. Pass-through entity tax credit (from Schedule CT-PE, Line 1). Schedule must be attached. 22b. 0

23. Total payments and refundable credits: Add Lines 20, 21, 22, 22a and 22b. 23. 2695

24. Overpayment: If Line 23 is more than Line 19, Line 19 subtracted from Line 23. 24. 147

25. Amount of Line 24 you want applied to your 2021 estimated tax 25. 0

26. Reserved for future use 26. 0

26a. Total contributions of refund to designated charities (from Schedule 4, Line 63) 26a. 0

27. Refund: Lines 25, 26, and 26a subtracted from Line 24. 27. 147

If you have not elected to direct deposit, a refund check will be issued and processing may be delayed.

27a. Acct. type Y Ck. N Sv. 27b. Rout. # 011900254 27c. Acct. # 385018038006

27d. Refund going to a bank account outside the U.S. 27d. N

28. Tax due: If Line 19 is more than Line 23, Line 23 subtracted from Line 19. 28. 0

29. If late: Penalty entered. Line 28 multiplied by 10% (.10). 29. 0

30. If late: Interest entered. 30. 0

Line 28 multiplied by number of months or fraction of a month late, then by 1% (.01).

31. Interest on underpayment of estimated tax (from Form CT-2210.) 31. 0

32. Total amount due: Add Lines 28 through 31. 32. 0.00

Declaration: I declare under penalty of law that I have examined this return and all accompanying schedules and statements, including reporting and payment of any use tax due, and, to the best of my knowledge and belief, it is true, complete, and correct. I understand the penalty for willfully delivering a false return or document to DRS is a fine of not more than \$5,000, or imprisonment for not more than five years, or both. The declaration of a paid preparer other than the taxpayer is based on all information of which the preparer has any knowledge.

Your signature •	Date •	Home/cell telephone number 2036285879
Spouse's signature (if joint return) •	Date •	Daytime telephone number •
Paid preparer's signature • SYAM PRIYA RAM SAGAR GU	Date • 091621	Telephone number • 6789659522
Paid preparer's name SYAM PRIYA RAM SAGAR GUPTA TALL		Paid Preparer's PTIN P02082703
Firm's name, address and ZIP code GLOBAL TAXES LLC 2530 PEBBLE CREEK LN CUMMING GA 30041 -		FEIN 301017196
		Self-employed N

Third Party Designee - Complete the following to authorize DRS to contact another person about this return.

Designee's name •	Telephone number •	Personal identification number (PIN) •
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NRPY1220V021555

Sign Here
Keep a copy for your records.

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Schedule 1 - Modifications to Federal Adjusted Gross Income

33. Interest on state and local government obligations other than Connecticut	33.	0
34. Mutual fund exempt-interest dividends from non-Connecticut state or municipal government obligations	34.	0
35. Taxable amount of lump-sum distributions from qualified plans not included in federal adjusted gross income	35.	0
36. Beneficiary's share of Connecticut fiduciary adjustment: Entered only if greater than zero.	36.	0
37. Loss on sale of Connecticut state and local government bonds	37.	0
38. Section 168(k) federal bonus depreciation deduction allowed for property placed in service during this year.	38.	0
38a. 80% of Section 179 federal deduction.	38a.	0
39. Other - specify •	39.	0
40. Total additions: Add Lines 33 through 39.	40.	0
41. Interest on U.S. government obligations	41.	0
42. Exempt dividends from certain qualifying mutual funds derived from U.S. government obligations	42.	0
43. Social Security benefit adjustment (from Social Security Benefit Adjustment Worksheet)	43.	0
44. Refunds of state and local income taxes	44.	0
45. Tier 1 and Tier 2 railroad retirement benefits and supplemental annuities	45.	0
46. Military retirement pay	46.	0
47. 25% of income received from Connecticut Teachers' Retirement System	47.	0
48. Beneficiary's share of Connecticut fiduciary adjustment: Entered only if less than zero.	48.	0
49. Gain on sale of Connecticut state and local government bonds	49.	0
50. CHET contributions made in 2020 or an excess carried forward from a prior year Acct. #	50.	0
50a. 25% of Section 168(k) federal bonus depreciation deduction added back in preceding three years.	50a.	0
50b. 28% of pension or annuity income.	50b.	0
51. Other - specify •	51.	0
52. Total subtractions: Add Lines 41 through 51.	52.	0

Schedule 2 - Credit for Income Taxes Paid to Qualifying Jurisdictions

53. Connecticut AGI during residency portion of taxable year	53.	0
	Col. A	Col. B
54. Qualifying jurisdiction's name and two-letter code	54. •	•
55. Non-Connecticut income included on Line 53 and reported on a qualifying jurisdiction's income tax return (from Schedule 2 Worksheet)	55.	0
56. Line 55 divided by Line 53. May not exceed 1.0000.	56.	0.0000
57. Apportioned income tax	57.	0
58. Line 56 multiplied by Line 57	58.	0
59. Allowable income tax paid to a qualifying jurisdiction	59.	0
60. Lesser of Line 58 or Line 59	60.	0
61. Total credit: Add Line 60, all columns.	61.	0

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Schedule 3 - Individual Use Tax

62a. Use tax at 1% (from Connecticut Individual Use Tax Worksheet, Section A, Column 7)	62a.	0
62b. Use tax at 6.35% (from Connecticut Individual Use Tax Worksheet, Section B, Column 7)	62b.	0
62c. Use tax at 7.75% (from Connecticut Individual Use Tax Worksheet, Section C, Column 7)	62c.	0
62d. Use tax at 2.99% (from Connecticut Individual Use Tax Worksheet, Section D, Column 7)	62d.	0
62. Individual use tax: Add Lines 62a, 62b, 62c, and 62d.	62. •	0

Schedule 4 - Contributions to Designated Charities

63a. AR	63a.	0
63b. OT	63b.	0
63c. ES/W	63c.	0
63d. BCR	63d.	0
63e. SNS	63e.	0
63f. MR	63f.	0
63g. CBS	63g.	0
63h. MHCIA	63h.	0
63. Total Contributions: Add Lines 63a through 63h.	63.	0

Taxpayer email



Schedule CT-SI

Nonresident or Part-Year Resident

Schedule of Income From Connecticut Sources

2020

Complete this schedule if you were a nonresident or part-year resident of Connecticut and attach it to Form CT-1040NR/PY. Do not use staples. Complete in blue or black ink only. Please note that each form is year specific. To prevent any delay in processing your return, the correct year's form **must** be submitted to the Department of Revenue Services (DRS).

Your first name and middle initial BHASKAR	Last name BESTHA	Your Social Security Number 0 0 4 : 2 7 : 9 5 9 2
If joint return, spouse's first name and middle initial RATHNA KUMARI	Last name CHILUKALA	Spouse's Social Security Number 4 2 4 : 8 9 : 2 9 7 3

See 2020 Connecticut Nonresident and Part-Year Resident Income Tax Return Instructions online before completing this schedule.

Part 1 - Connecticut Income - Part-Year Residents: Complete **Schedule CT-1040AW, Part-Year Resident Income Allocation.** Add Columns B and D for each line of Schedule CT-1040AW and enter the totals on Lines 1 through 30 below.
Nonresidents: Enter the income received from Connecticut sources.

1. Wages, salaries, tips, etc.	▶ 1.	52,282	
2. Taxable interest	▶ 2.	0	
3. Ordinary dividends	▶ 3.	0	
4. Alimony received	▶ 4.		
5. Business income or (loss)	▶ 5.		
6. Capital gain or (loss)	▶ 6.	0	
7. Other gains or (losses)	▶ 7.		
8. Taxable amount of IRA distributions	▶ 8.		
9. Taxable amounts of pension and annuities	▶ 9.		
10. Rental real estate, royalties, partnerships, S corporations, trusts, etc.	▶ 10.	0	
11. Farm income or (loss)	▶ 11.		
12. Unemployment compensation	▶ 12.		
13. Taxable amount of social security benefits	▶ 13.		
14. Other income: See instructions.	▶ 14.		
15. Gross income from Connecticut sources: Add Lines 1 through 14.	▶ 15.	52,282	00

Part 2 - Adjustments to Connecticut Income - Enter adjustments **directly** related to income reported above.

16. Educator expenses	▶ 16.		
17. Certain business expenses of reservists, performing artists, and fee-basis government officials	▶ 17.		
18. Health savings account deduction	▶ 18.	0	
19. Moving expenses for members of the armed forces	▶ 19.		
20. Deductible part of self-employment tax	▶ 20.		
21. Self-employed SEP, SIMPLE, and qualified plans	▶ 21.		
22. Self-employed health insurance deduction	▶ 22.		
23. Penalty on early withdrawal of savings	▶ 23.		
24. Alimony paid. Recipient's last name ▶ _____ SSN ▶ _____ - _____ - _____	▶ 24.		
25. IRA deduction	▶ 25.		
26. Student loan interest deduction	▶ 26.		
27. Tuition and fees	▶ 27.		
28. <i>Reserved for future use</i>	▶ 28.		
29. Total adjustments: Add Lines 16 through 27.	▶ 29.	0	
30. Income from Connecticut sources: Subtract Line 29 from Line 15. Enter the amount here and on Form CT-1040NR/PY , Line 6.	▶ 30.	52,282	00

Employee Apportionment Worksheet - Complete Lines A through G only when the income from employment is earned both inside and outside Connecticut and the exact amount of Connecticut income is not known. **Do not complete Lines A through G if you know the exact amount of your Connecticut-sourced income.**

A. Working days (or other basis) outside Connecticut	A		
B. Working days (or other basis) inside Connecticut	B		
C. Total working days: Add Line A and Line B.	C		
D. Nonworking days (Holidays, weekends, etc.)	D		
E. Connecticut ratio: Divide Line B by Line C. Round to four decimal places.	E		
F. Total income being apportioned	F		
G. Connecticut income: Multiply Line E by Line F. Enter here and on Schedule CT-SI, Line 1. Basis, if other than working days: _____	G		