**EXPLANATION TO LINE ITEM CHANGES IN AMENDED U.S. INDIVIDUAL INCOME TAX RETURN (FORM 1040X) FOR THE TAX YEAR 2018**

**BHASKER RAO JAKKULA AND SATYA VANI CHINNAMANENI**

Dear IRS –

The below explanation is in reference to line item changes on Part II of Form 1040X: Amended US Individual Income Tax Return being filed with IRS for the Tax Year 2018.

Line 1:

Adjusted Gross Income for BHASKER RAO JAKKULA AND SATYA VANI CHNNAMANENI has been changed from $20,270 to $39,202 on account of Income from Wages and Miscellaneous for the tax year 2018.

Line 3:

 Income before exemptions reduces from -$3,730 to $15,202 on account of net change in Line item 1.

 Line 5:

 Taxable Income reduces from -$3,730 to $14,057 on account of net change in Line Item 3 and 4a.

 Line 6:

 Tax liability has been reduces from $0 to $1,408 on account of net change in Line Item5.

Line 19 & Line 20:

Per Original Return filed, BHASKER RAO JAKKULA AND SATYA VANI CHNNAMANENI was entitled to receive a refund amount of $1,309. BHASKER RAO JAKKULA AND SATYA VANI CHNNAMANENI appeals to the IRS through this Amended Return filed this 19th DECEMBER 2020 to kindly accept owe amount of $1,648 for the Tax Year 2018 with the changes noted through this Amended U.S. Individual Income Tax Return filed with the IRS for the Tax Year 2018.

Though this letter we request IRS to withdraw the penalties and Interest of $2,267 as per the notice issued dated October 26th 2020 for the Tax Year 2018.

This Amended U.S. Individual Income Tax Return (Form 1040X) for the Tax Year 2018 with supporting schedules is prepared by Mr. *SYAM PRIYA RAM SAGAR GUPTA TALLAM* (PTIN: *P02082703*) based on the information submitted by me. I respectfully submit my consent through this Explanation Note that the IRS may anytime discuss on this Tax Return with us.

Sincerely,

BHASKER RAO JAKKULA SATYA VANI CHNNAMANENI

SSN: 075-51-7952 SSN: 826-25-4430