

# IRS e-file Signature Authorization

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

Submission Identification Number (SID) ▶

|   |  |
|---|--|
| Taxpayer's name<br><b>SANDEEP GUPTA</b> | Social security number<br>832-08-4468          |
| Spouse's name<br><b>SMITA GUPTA</b>     | Spouse's social security number<br>763-53-9496 |

**Part I Tax Return Information – Tax Year Ending December 31,** (Enter year you are authorizing.)

Enter whole dollars only on lines 1 through 5.

**Note:** Form 1040-SS filers use line 4 only. Leave lines 1, 2, 3, and 5 blank.

|  |          |         |
|--|----------|---------|
| <b>1</b> Adjusted gross income . . . . .   | <b>1</b> | 92,074. |
| <b>2</b> Total tax . . . . .   | <b>2</b> | 5,823.  |
| <b>3</b> Federal income tax withheld from Form(s) W-2 and Form(s) 1099 . . . . . | <b>3</b> | 16,766. |
| <b>4</b> Amount you want refunded to you . . . . .                               | <b>4</b> | 14,543. |
| <b>5</b> Amount you owe . . . . .  | <b>5</b> |         |

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

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

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

I authorize GLOBAL TAXES LLC to enter or generate my PIN 

|   |   |   |   |   |
|---|---|---|---|---|
| 8 | 4 | 4 | 6 | 8 |
|---|---|---|---|---|

 as my signature on the income tax return (original or amended) I am now authorizing.

Enter five digits, but don't enter all zeros

I will enter my PIN as my signature on the income tax return (original or amended) I am now authorizing. Check this box **only** if you are entering your own PIN **and** your return is filed using the Practitioner PIN method. The ERO must complete Part III below.

Your signature ▶ \_\_\_\_\_ Date ▶ \_\_\_\_\_

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

I authorize GLOBAL TAXES LLC to enter or generate my PIN 

|   |   |   |   |   |
|---|---|---|---|---|
| 3 | 9 | 4 | 9 | 6 |
|---|---|---|---|---|

 as my signature on the income tax return (original or amended) I am now authorizing.

Enter five digits, but don't enter all zeros

I will enter my PIN as my signature on the income tax return (original or amended) I am now authorizing. Check this box **only** if you are entering your own PIN **and** your return is filed using the Practitioner PIN method. The ERO must complete Part III below.

Spouse's signature ▶ \_\_\_\_\_ Date ▶ \_\_\_\_\_

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

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

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

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

  
Don't enter all zeros

I certify that the above numeric entry is my PIN, which is my signature for the electronic individual income tax return (original or amended) I am now authorized to file for tax year indicated above for the taxpayer(s) indicated above. I confirm that I am submitting this return in accordance with the requirements of the Practitioner PIN method and **Pub. 1345**, Handbook for Authorized IRS e-file Providers of Individual Income Tax Returns.

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

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

**Filing Status**  Single  Married filing jointly  Married filing separately (MFS)  Head of household (HOH)  Qualifying widow(er) (QW)  
Check only one box. If you checked the MFS box, enter the name of 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<br>SANDEEP   |  | Last name<br>GUPTA            |             | Your social security number<br>832-08-4468     |  |
| If joint return, spouse's first name and middle initial<br>SMITA                                |  | Last name<br>GUPTA            |             | Spouse's social security number<br>763-53-9496 |  |
| Home address (number and street). If you have a P.O. box, see instructions.<br>826 W 880 N OREM |  |                               |             | Apt. no.                                       |  |
| City, town, or post office. If you have a foreign address, also complete spaces below.<br>OREM  |  |                               | State<br>UT | ZIP code<br>84057                              |  |
| 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): |                             |
|--|----------------|-----------|----------------------------|-------------------------|--|-----------------------------|
|  |                |           |                            |                         | Child tax credit   | Credit for other dependents |
|  |                |           |                            |                         | <input type="checkbox"/>   | <input type="checkbox"/>    |
|  |                |           |                            |                         | <input type="checkbox"/>   | <input type="checkbox"/>    |
|  |                |           |                            |                         | <input type="checkbox"/>   | <input type="checkbox"/>    |
|  |                |           |                            |                         | <input type="checkbox"/>   | <input type="checkbox"/>    |

|  |  |   |            |                                       |           |    |
|--|--|---|------------|---------------------------------------|-----------|----|
| Attach Sch. B if required.<br><br><b>Standard Deduction for—</b><br>• Single or Married filing separately, \$12,400<br>• Married filing jointly or Qualifying widow(er), \$24,800<br>• Head of household, \$18,650<br>• If you checked any box under <i>Standard Deduction</i> , see instructions. | <b>1</b>   | Wages, salaries, tips, etc. Attach Form(s) W-2 . . . . .  |            | <b>1</b>                              | 99,020.   |    |
|  | <b>2a</b>  | Tax-exempt interest . . . . .   | <b>2a</b>  | <b>2b</b>                             |           |    |
|  | <b>3a</b>  | Qualified dividends . . . . .   | <b>3a</b>  | <b>b</b> Taxable interest . . . . .   | <b>3b</b> | 7. |
|  | <b>4a</b>  | IRA distributions . . . . .   | <b>4a</b>  | <b>b</b> Ordinary dividends . . . . . | <b>4b</b> |    |
|  | <b>5a</b>  | Pensions and annuities . . . . .  | <b>5a</b>  | <b>b</b> Taxable amount . . . . .     | <b>5b</b> |    |
|  | <b>6a</b>  | Social security benefits . . . . .  | <b>6a</b>  | <b>b</b> Taxable amount . . . . .     | <b>6b</b> |    |
|  | <b>7</b>   | Capital gain or (loss). Attach Schedule D if required. If not required, check here . . . . . ▶ <input type="checkbox"/> |            | <b>7</b>                              | 1,121.    |    |
|  | <b>8</b>   | Other income from Schedule 1, line 9 . . . . .  |            | <b>8</b>                              | -7,200.   |    |
|  | <b>9</b>   | Add lines 1, 2b, 3b, 4b, 5b, 6b, 7, and 8. This is your <b>total income</b> . . . . . ▶                                 |            | <b>9</b>                              | 92,948.   |    |
|  | <b>10</b>  | Adjustments to income:  |            |                                       |           |    |
|  | <b>a</b>   | From Schedule 1, line 22 . . . . .  | <b>10a</b> | 594.                                  |           |    |
|  | <b>b</b>   | Charitable contributions if you take the standard deduction. See instructions . . . . .                                 | <b>10b</b> | 280.                                  |           |    |
|  | <b>c</b>   | Add lines 10a and 10b. These are your <b>total adjustments to income</b> . . . . . ▶                                    | <b>10c</b> | 874.                                  |           |    |
|  | <b>11</b>  | Subtract line 10c from line 9. This is your <b>adjusted gross income</b> . . . . . ▶                                    | <b>11</b>  | 92,074.                               |           |    |
|  | <b>12</b>  | <b>Standard deduction or itemized deductions</b> (from Schedule A) . . . . .  | <b>12</b>  | 24,800.                               |           |    |
| <b>13</b>  | Qualified business income deduction. Attach Form 8995 or Form 8995-A . . . . .             | <b>13</b>   |            |                                       |           |    |
| <b>14</b>  | Add lines 12 and 13 . . . . .  | <b>14</b>   | 24,800.    |                                       |           |    |
| <b>15</b>  | <b>Taxable income.</b> Subtract line 14 from line 11. If zero or less, enter -0- . . . . . | <b>15</b>   | 67,274.    |                                       |           |    |

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

|           |  |            |         |
|-----------|--|------------|---------|
| <b>16</b> | <b>Tax</b> (see instructions). Check if any from Form(s): 1 <input type="checkbox"/> 8814 2 <input type="checkbox"/> 4972 3 <input type="checkbox"/> _____ | <b>16</b>  | 7,678.  |
| <b>17</b> | Amount from Schedule 2, line 3   | <b>17</b>  |         |
| <b>18</b> | Add lines 16 and 17  | <b>18</b>  | 7,678.  |
| <b>19</b> | Child tax credit or credit for other dependents  | <b>19</b>  |         |
| <b>20</b> | Amount from Schedule 3, line 7   | <b>20</b>  | 1,855.  |
| <b>21</b> | Add lines 19 and 20  | <b>21</b>  | 1,855.  |
| <b>22</b> | Subtract line 21 from line 18. If zero or less, enter -0-  | <b>22</b>  | 5,823.  |
| <b>23</b> | Other taxes, including self-employment tax, from Schedule 2, line 10   | <b>23</b>  | 0.      |
| <b>24</b> | Add lines 22 and 23. This is your <b>total tax</b>   | <b>24</b>  | 5,823.  |
| <b>25</b> | Federal income tax withheld from:  |            |         |
| <b>a</b>  | Form(s) W-2  | <b>25a</b> | 16,766. |
| <b>b</b>  | Form(s) 1099   | <b>25b</b> |         |
| <b>c</b>  | Other forms (see instructions)   | <b>25c</b> |         |
| <b>d</b>  | Add lines 25a through 25c  | <b>25d</b> | 16,766. |
| <b>26</b> | 2020 estimated tax payments and amount applied from 2019 return  | <b>26</b>  |         |
| <b>27</b> | Earned income credit (EIC) <b>NO</b>   | <b>27</b>  |         |
| <b>28</b> | Additional child tax credit. Attach Schedule 8812  | <b>28</b>  |         |
| <b>29</b> | American opportunity credit from Form 8863, line 8   | <b>29</b>  |         |
| <b>30</b> | Recovery rebate credit. See instructions   | <b>30</b>  | 3,600.  |
| <b>31</b> | Amount from Schedule 3, line 13  | <b>31</b>  |         |
| <b>32</b> | Add lines 27 through 31. These are your <b>total other payments and refundable credits</b>   | <b>32</b>  | 3,600.  |
| <b>33</b> | Add lines 25d, 26, and 32. These are your <b>total payments</b>  | <b>33</b>  | 20,366. |

**Refund**

|            |   |            |   |
|------------|---|------------|---|
| <b>34</b>  | If line 33 is more than line 24, subtract line 24 from line 33. This is the amount you <b>overpaid</b>            | <b>34</b>  | 14,543.   |
| <b>35a</b> | Amount of line 34 you want <b>refunded to you</b> . If Form 8888 is attached, check here <input type="checkbox"/> | <b>35a</b> | 14,543.   |
| <b>b</b>   | Routing number 1 2 4 0 0 1 5 4 5  | <b>c</b>   | Type: <input checked="" type="checkbox"/> Checking <input type="checkbox"/> Savings |
| <b>d</b>   | Account number 2 3 7 1 8 0 3 3 3  |            |   |
| <b>36</b>  | Amount of line 34 you want <b>applied to your 2021 estimated tax</b>  | <b>36</b>  |   |

**Amount You Owe**

|           |  |           |  |
|-----------|--|-----------|--|
| <b>37</b> | Subtract line 33 from line 24. This is the <b>amount you owe now</b> | <b>37</b> |  |
| <b>38</b> | Estimated tax penalty (see instructions)                             | <b>38</b> |  |

**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<br>DEVOPS ENGINEER | If the IRS sent you an Identity Protection PIN, enter it here (see inst.)         |
| Spouse's signature. If a joint return, <b>both</b> must sign. | Date          | Spouse's occupation<br>STUDENT     | If the IRS sent your spouse an Identity Protection PIN, enter it here (see inst.) |
| Phone no.   | Email address |                                    |   |

**Paid Preparer Use Only**

|  |   |                    |                   |   |
|--|---|--------------------|-------------------|---|
| Preparer's name<br>SYAM PRIYA RAM SAGAR GUPTA TALLAM | Preparer's signature<br>SYAM PRIYA RAM SAGAR GUPTA TALLAM | Date<br>02/18/2021 | PTIN<br>P02082703 | Check if:<br><input type="checkbox"/> Self-employed |
| Firm's name<br>GLOBAL TAXES LLC                      | Firm's address<br>2530 Pebble Creek Ln Cumming GA 30041   |                    |                   | Phone no. (678) 965-9522<br>Firm's EIN 30-1017196   |

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

**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](http://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  
SANDEEP & SMITA GUPTA

Your social security number  
832-08-4468

**Part I Additional Income**

|  |           |         |
|--|-----------|---------|
| <b>1</b> Taxable refunds, credits, or offsets of state and local income taxes . . . . .                | <b>1</b>  |         |
| <b>2a</b> Alimony received . . . . .   | <b>2a</b> |         |
| <b>b</b> Date of original divorce or separation agreement (see instructions) ▶ _____                   |           |         |
| <b>3</b> Business income or (loss). Attach Schedule C . . . . .  | <b>3</b>  |         |
| <b>4</b> Other gains or (losses). Attach Form 4797 . . . . .   | <b>4</b>  |         |
| <b>5</b> Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E   | <b>5</b>  | -7,200. |
| <b>6</b> Farm income or (loss). Attach Schedule F . . . . .  | <b>6</b>  |         |
| <b>7</b> Unemployment compensation . . . . .   | <b>7</b>  |         |
| <b>8</b> Other income. List type and amount ▶ _____  | <b>8</b>  |         |
| _____  |           |         |
| <b>9</b> Combine lines 1 through 8. Enter here and on Form 1040, 1040-SR, or 1040-NR, line 8 . . . . . | <b>9</b>  | -7,200. |

**Part II Adjustments to Income**

|   |            |      |
|---|------------|------|
| <b>10</b> Educator expenses . . . . .   | <b>10</b>  |      |
| <b>11</b> Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106 . . . . .                 | <b>11</b>  |      |
| <b>12</b> Health savings account deduction. Attach Form 8889 . . . . .  | <b>12</b>  |      |
| <b>13</b> Moving expenses for members of the Armed Forces. Attach Form 3903 . . . . .   | <b>13</b>  |      |
| <b>14</b> Deductible part of self-employment tax. Attach Schedule SE . . . . .  | <b>14</b>  |      |
| <b>15</b> Self-employed SEP, SIMPLE, and qualified plans . . . . .  | <b>15</b>  |      |
| <b>16</b> Self-employed health insurance deduction . . . . .  | <b>16</b>  |      |
| <b>17</b> Penalty on early withdrawal of savings . . . . .  | <b>17</b>  |      |
| <b>18a</b> Alimony paid . . . . .   | <b>18a</b> |      |
| <b>b</b> Recipient's SSN . . . . . ▶ _____  |            |      |
| <b>c</b> Date of original divorce or separation agreement (see instructions) ▶ _____  |            |      |
| <b>19</b> IRA deduction . . . . .   | <b>19</b>  |      |
| <b>20</b> Student loan interest deduction . . . . .   | <b>20</b>  | 594. |
| <b>21</b> Tuition and fees deduction. Attach Form 8917 . . . . .  | <b>21</b>  |      |
| <b>22</b> Add lines 10 through 21. These are your <b>adjustments to income</b> . Enter here and on Form 1040, 1040-SR, or 1040-NR, line 10a . . . . . | <b>22</b>  | 594. |

**SCHEDULE 3  
(Form 1040)**

Department of the Treasury  
Internal Revenue Service

**Additional Credits and Payments**

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

OMB No. 1545-0074

**2020**  
Attachment  
Sequence No. **03**

Name(s) shown on Form 1040, 1040-SR, or 1040-NR  
SANDEEP & SMITA GUPTA

**Your social security number**  
832-08-4468

**Part I Nonrefundable Credits**

|          |  |          |        |
|----------|--|----------|--------|
| <b>1</b> | Foreign tax credit. Attach Form 1116 if required . . . . .   | <b>1</b> |        |
| <b>2</b> | Credit for child and dependent care expenses. Attach Form 2441 . . . . .   | <b>2</b> |        |
| <b>3</b> | Education credits from Form 8863, line 19 . . . . .  | <b>3</b> | 1,855. |
| <b>4</b> | Retirement savings contributions credit. Attach Form 8880 . . . . .  | <b>4</b> |        |
| <b>5</b> | Residential energy credits. Attach Form 5695 . . . . .   | <b>5</b> |        |
| <b>6</b> | Other credits from Form: <b>a</b> <input type="checkbox"/> 3800 <b>b</b> <input type="checkbox"/> 8801 <b>c</b> <input type="checkbox"/> _____ | <b>6</b> |        |
| <b>7</b> | Add lines 1 through 6. Enter here and on Form 1040, 1040-SR, or 1040-NR, line 20   | <b>7</b> | 1,855. |

**Part II Other Payments and Refundable Credits**

|           |   |            |  |
|-----------|---|------------|--|
| <b>8</b>  | Net premium tax credit. Attach Form 8962 . . . . .                                    | <b>8</b>   |  |
| <b>9</b>  | Amount paid with request for extension to file (see instructions) . . . . .           | <b>9</b>   |  |
| <b>10</b> | Excess social security and tier 1 RRTA tax withheld . . . . .                         | <b>10</b>  |  |
| <b>11</b> | Credit for federal tax on fuels. Attach Form 4136 . . . . .                           | <b>11</b>  |  |
| <b>12</b> | Other payments or refundable credits:   |            |  |
| <b>a</b>  | Form 2439 . . . . .   | <b>12a</b> |  |
| <b>b</b>  | Qualified sick and family leave credits from Schedule(s) H and Form(s) 7202 . . . . . | <b>12b</b> |  |
| <b>c</b>  | Health coverage tax credit from Form 8885 . . . . .                                   | <b>12c</b> |  |
| <b>d</b>  | Other: _____  | <b>12d</b> |  |
| <b>e</b>  | Deferral for certain Schedule H or SE filers (see instructions) . . . . .             | <b>12e</b> |  |
| <b>f</b>  | Add lines 12a through 12e . . . . .   | <b>12f</b> |  |
| <b>13</b> | Add lines 8 through 12f. Enter here and on Form 1040, 1040-SR, or 1040-NR, line 31    | <b>13</b>  |  |

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

BAA

REV 02/07/21 PRO

Schedule 3 (Form 1040) 2020

**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](http://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

SANDEEP & SMITA GUPTA

Your social security number

832-08-4468

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)<br>Proceeds<br>(sales price) | (e)<br>Cost<br>(or other basis) | (g)<br>Adjustments<br>to gain or loss from<br>Form(s) 8949, Part I,<br>line 2, column (g) | (h) Gain or (loss)<br>Subtract column (e)<br>from column (d) and<br>combine the result<br>with column (g) |
|--|----------------------------------|---------------------------------|---|---|
| <b>1a</b> 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 . |                                  |                                 |   |   |
| <b>1b</b> Totals for all transactions reported on Form(s) 8949 with <b>Box A</b> checked . . . . .   | 5,599.                           | 4,478.                          |   | 1,121.  |
| <b>2</b> Totals for all transactions reported on Form(s) 8949 with <b>Box B</b> checked . . . . .  |                                  |                                 |   |   |
| <b>3</b> Totals for all transactions reported on Form(s) 8949 with <b>Box C</b> checked . . . . .  |                                  |                                 |   |   |
| <b>4</b> Short-term gain from Form 6252 and short-term gain or (loss) from Forms 4684, 6781, and 8824 . . . . .  |                                  |                                 |   | <b>4</b>  |
| <b>5</b> Net short-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1 . . . . .   |                                  |                                 |   | <b>5</b>  |
| <b>6</b> Short-term capital loss carryover. Enter the amount, if any, from line 8 of your <b>Capital Loss Carryover Worksheet</b> in the instructions . . . . .  |                                  |                                 |   | <b>6</b> ( )  |
| <b>7 Net short-term capital gain or (loss).</b> 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 . . . . .  |                                  |                                 |   | <b>7</b> 1,121.   |

**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)<br>Proceeds<br>(sales price) | (e)<br>Cost<br>(or other basis) | (g)<br>Adjustments<br>to gain or loss from<br>Form(s) 8949, Part II,<br>line 2, column (g) | (h) Gain or (loss)<br>Subtract column (e)<br>from column (d) and<br>combine the result<br>with column (g) |
|---|----------------------------------|---------------------------------|--|---|
| <b>8a</b> 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 . |                                  |                                 |  |   |
| <b>8b</b> Totals for all transactions reported on Form(s) 8949 with <b>Box D</b> checked . . . . .  |                                  |                                 |  |   |
| <b>9</b> Totals for all transactions reported on Form(s) 8949 with <b>Box E</b> checked . . . . .   |                                  |                                 |  |   |
| <b>10</b> Totals for all transactions reported on Form(s) 8949 with <b>Box F</b> checked . . . . .  |                                  |                                 |  |   |
| <b>11</b> 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 . . . . .  |                                  |                                 |  | <b>11</b>   |
| <b>12</b> Net long-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1 . . . . .  |                                  |                                 |  | <b>12</b>   |
| <b>13</b> Capital gain distributions. See the instructions . . . . .  |                                  |                                 |  | <b>13</b>   |
| <b>14</b> Long-term capital loss carryover. Enter the amount, if any, from line 13 of your <b>Capital Loss Carryover Worksheet</b> in the instructions . . . . .  |                                  |                                 |  | <b>14</b> ( )   |
| <b>15 Net long-term capital gain or (loss).</b> Combine lines 8a through 14 in column (h). Then, go to Part III on the back . . . . .   |                                  |                                 |  | <b>15</b>   |

**Part III Summary**

|   |               |        |
|---|---------------|--------|
| <p><b>16</b> Combine lines 7 and 15 and enter the result . . . . .</p> <ul style="list-style-type: none"> <li>• If line 16 is a <b>gain</b>, enter the amount from line 16 on Form 1040, 1040-SR, or 1040-NR, line 7. Then, go to line 17 below.</li> <li>• If line 16 is a <b>loss</b>, skip lines 17 through 20 below. Then, go to line 21. Also be sure to complete line 22.</li> <li>• If line 16 is <b>zero</b>, skip lines 17 through 21 below and enter -0- on Form 1040, 1040-SR, or 1040-NR, line 7. Then, go to line 22.</li> </ul> | <b>16</b>     | 1,121. |
| <p><b>17</b> Are lines 15 and 16 <b>both</b> gains?</p> <p><input type="checkbox"/> <b>Yes.</b> Go to line 18.</p> <p><input checked="" type="checkbox"/> <b>No.</b> Skip lines 18 through 21, and go to line 22.</p>   |               |        |
| <p><b>18</b> If you are required to complete the <b>28% Rate Gain Worksheet</b> (see instructions), enter the amount, if any, from line 7 of that worksheet . . . . . ▶</p>   | <b>18</b>     |        |
| <p><b>19</b> If you are required to complete the <b>Unrecaptured Section 1250 Gain Worksheet</b> (see instructions), enter the amount, if any, from line 18 of that worksheet . . . . . ▶</p>   | <b>19</b>     |        |
| <p><b>20</b> Are lines 18 and 19 both zero or blank and are you not filing Form 4952?</p> <p><input type="checkbox"/> <b>Yes.</b> Complete the <b>Qualified Dividends and Capital Gain Tax Worksheet</b> in the instructions for Forms 1040 and 1040-SR, line 16. <b>Don't</b> complete lines 21 and 22 below.</p> <p><input type="checkbox"/> <b>No.</b> Complete the <b>Schedule D Tax Worksheet</b> in the instructions. <b>Don't</b> complete lines 21 and 22 below.</p>  |               |        |
| <p><b>21</b> If line 16 is a loss, enter here and on Form 1040, 1040-SR, or 1040-NR, line 7, the <b>smaller</b> of:</p> <ul style="list-style-type: none"> <li>• The loss on line 16; or</li> <li>• (\$3,000), or if married filing separately, (\$1,500) } . . . . .</li> </ul> <p><b>Note:</b> When figuring which amount is smaller, treat both amounts as positive numbers.</p>   | <b>21</b> ( ) |        |
| <p><b>22</b> Do you have qualified dividends on Form 1040, 1040-SR, or 1040-NR, line 3a?</p> <p><input type="checkbox"/> <b>Yes.</b> Complete the <b>Qualified Dividends and Capital Gain Tax Worksheet</b> in the instructions for Forms 1040 and 1040-SR, line 16.</p> <p><input checked="" type="checkbox"/> <b>No.</b> Complete the rest of Form 1040, 1040-SR, or 1040-NR.</p>   |               |        |



**Sales and Other Dispositions of Capital Assets**

Department of the Treasury  
Internal Revenue Service

► Go to [www.irs.gov/Form8949](http://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

SANDEEP & SMITA GUPTA

832-08-4468

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)<br>Description of property<br>(Example: 100 sh. XYZ Co.) | (b)<br>Date acquired<br>(Mo., day, yr.) | (c)<br>Date sold or<br>disposed of<br>(Mo., day, yr.) | (d)<br>Proceeds<br>(sales price)<br>(see instructions) | (e)<br>Cost or other basis.<br>See the <b>Note</b> below<br>and see <i>Column (e)</i><br>in the separate<br>instructions | Adjustment, if any, to gain or loss.<br>If you enter an amount in column (g),<br>enter a code in column (f).<br><b>See the separate instructions.</b> |                                | (h)<br><b>Gain or (loss).</b><br>Subtract column (e)<br>from column (d) and<br>combine the result<br>with column (g) |
|--|--|---|---|--|--|---|--------------------------------|--|
|  |  |   |   |  |  | (f)<br>Code(s) from<br>instructions   | (g)<br>Amount of<br>adjustment |  |
|  | ROBINHOOD SECURITIES LLC                                     | 06/11/20                                | 11/25/20  | 5,599.   | 4,478.   |   |                                | 1,121.   |
|  |  |   |   |  |  |   |                                |  |
|  |  |   |   |  |  |   |                                |  |
|  |  |   |   |  |  |   |                                |  |
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|  |  |   |   |  |  |   |                                |  |
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|  |  |   |   |  |  |   |                                |  |
|  |  |   |   |  |  |   |                                |  |
|  |  |   |   |  |  |   |                                |  |
|  |  |   |   |  |  |   |                                |  |
|  |  |   |   |  |  |   |                                |  |
|  |  |   |   |  |  |   |                                |  |
| <b>2 Totals.</b> Add the amounts in columns (d), (e), (g), and (h) (subtract negative amounts). Enter each total here and include on your Schedule D, <b>line 1b</b> (if <b>Box A</b> above is checked), <b>line 2</b> (if <b>Box B</b> above is checked), or <b>line 3</b> (if <b>Box C</b> above is checked) ► |  |   |   | 5,599.   | 4,478.   |   |                                | 1,121.   |

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

Name(s) shown on return

Your social security number

SANDEEP & SMITA GUPTA

832-08-4468

**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**

|           |   |  |                         |                          |                          |
|-----------|---|--|-------------------------|--------------------------|--------------------------|
| <b>1a</b> | Physical address of each property (street, city, state, ZIP code) |  |                         |                          |                          |
| <b>A</b>  | BALLIA BALLIA UTTAR PRADESH IN 221715                             |  |                         |                          |                          |
| <b>B</b>  |   |  |                         |                          |                          |
| <b>C</b>  |   |  |                         |                          |                          |
| <b>1b</b> | Type of Property (from list below)                                | <b>2</b> For each rental real estate property listed above, report the number of fair rental and personal use days. Check the <b>QJV</b> box only if you meet the requirements to file as a qualified joint venture. See instructions. | <b>Fair Rental Days</b> | <b>Personal Use Days</b> | <b>QJV</b>               |
| <b>A</b>  | 3   |  | <b>A</b> 365            | 0                        | <input type="checkbox"/> |
| <b>B</b>  |   |  | <b>B</b>                |                          | <input type="checkbox"/> |
| <b>C</b>  |   |  | <b>C</b>                |                          | <input type="checkbox"/> |

**Type of Property:**

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

| <b>Income:</b>   |   | <b>Properties:</b> |   | <b>A</b> | <b>B</b> | <b>C</b> |
|------------------|---|--------------------|---|----------|----------|----------|
| <b>3</b>         | Rents received . . . . .  | <b>3</b>           |   | 500.     |          |          |
| <b>4</b>         | Royalties received . . . . .  | <b>4</b>           |   |          |          |          |
| <b>Expenses:</b> |   |                    |   |          |          |          |
| <b>5</b>         | Advertising . . . . .   | <b>5</b>           |   |          |          |          |
| <b>6</b>         | Auto and travel (see instructions) . . . . .  | <b>6</b>           |   |          |          |          |
| <b>7</b>         | Cleaning and maintenance . . . . .  | <b>7</b>           |   | 900.     |          |          |
| <b>8</b>         | Commissions. . . . .  | <b>8</b>           |   |          |          |          |
| <b>9</b>         | Insurance . . . . .   | <b>9</b>           |   |          |          |          |
| <b>10</b>        | Legal and other professional fees . . . . .   | <b>10</b>          |   |          |          |          |
| <b>11</b>        | Management fees . . . . .   | <b>11</b>          |   | 700.     |          |          |
| <b>12</b>        | Mortgage interest paid to banks, etc. (see instructions)  | <b>12</b>          |   |          |          |          |
| <b>13</b>        | Other interest. . . . .   | <b>13</b>          |   |          |          |          |
| <b>14</b>        | Repairs. . . . .  | <b>14</b>          |   | 2,250.   |          |          |
| <b>15</b>        | Supplies . . . . .  | <b>15</b>          |   | 1,900.   |          |          |
| <b>16</b>        | Taxes . . . . .   | <b>16</b>          |   |          |          |          |
| <b>17</b>        | Utilities. . . . .  | <b>17</b>          |   | 1,950.   |          |          |
| <b>18</b>        | Depreciation expense or depletion . . . . .   | <b>18</b>          |   |          |          |          |
| <b>19</b>        | Other (list) ▶ . . . . .  | <b>19</b>          |   |          |          |          |
| <b>20</b>        | Total expenses. Add lines 5 through 19 . . . . .  | <b>20</b>          |   | 7,700.   |          |          |
| <b>21</b>        | Subtract line 20 from line 3 (rents) and/or 4 (royalties). If result is a (loss), see instructions to find out if you must file <b>Form 6198</b> . . . . .  | <b>21</b>          |   | -7,200.  |          |          |
| <b>22</b>        | Deductible rental real estate loss after limitation, if any, on <b>Form 8582</b> (see instructions) . . . . .   | <b>22</b>          | ( | -7,200.) | (        | )        |
| <b>23a</b>       | Total of all amounts reported on line 3 for all rental properties . . . . .   | <b>23a</b>         |   | 500.     |          |          |
| <b>b</b>         | Total of all amounts reported on line 4 for all royalty properties . . . . .  | <b>23b</b>         |   |          |          |          |
| <b>c</b>         | Total of all amounts reported on line 12 for all properties . . . . .   | <b>23c</b>         |   |          |          |          |
| <b>d</b>         | Total of all amounts reported on line 18 for all properties . . . . .   | <b>23d</b>         |   |          |          |          |
| <b>e</b>         | Total of all amounts reported on line 20 for all properties . . . . .   | <b>23e</b>         |   | 7,700.   |          |          |
| <b>24</b>        | <b>Income.</b> Add positive amounts shown on line 21. <b>Do not</b> include any losses . . . . .  | <b>24</b>          |   |          |          |          |
| <b>25</b>        | <b>Losses.</b> Add royalty losses from line 21 and rental real estate losses from line 22. Enter total losses here . . . . .  | <b>25</b>          | ( | 7,200.)  |          |          |
| <b>26</b>        | <b>Total rental real estate and royalty income or (loss).</b> Combine lines 24 and 25. Enter the result here. If Parts II, III, IV, and line 40 on page 2 do not apply to you, also enter this amount on Schedule 1 (Form 1040), line 5. Otherwise, include this amount in the total on line 41 on page 2 . . . . . | <b>26</b>          |   | -7,200.  |          |          |

For Paperwork Reduction Act Notice, see the separate instructions.

Schedule E (Form 1040) 2020

**Education Credits**  
**(American Opportunity and Lifetime Learning Credits)**

Department of the Treasury  
Internal Revenue Service (99)

▶ **Attach to Form 1040 or 1040-SR.**

**2020**  
Attachment  
Sequence No. **50**

▶ **Go to [www.irs.gov/Form8863](http://www.irs.gov/Form8863) for instructions and the latest information.**

Name(s) shown on return

Your social security number

SANDEEP & SMITA GUPTA

832-08-4468



*Complete a separate Part III on page 2 for each student for whom you're claiming either credit before you complete Parts I and II.*

**Part I Refundable American Opportunity Credit**

|          |   |          |  |
|----------|---|----------|--|
| <b>1</b> | After completing Part III for each student, enter the total of all amounts from all Parts III, line 30 . . .  | <b>1</b> |  |
| <b>2</b> | Enter: \$180,000 if married filing jointly; \$90,000 if single, head of household, or qualifying widow(er) . . . . .  | <b>2</b> |  |
| <b>3</b> | Enter the amount from Form 1040 or 1040-SR, line 11. If you're filing Form 2555 or 4563, or you're excluding income from Puerto Rico, see Pub. 970 for the amount to enter . . . . .  | <b>3</b> |  |
| <b>4</b> | Subtract line 3 from line 2. If zero or less, <b>stop</b> ; you can't take any education credit . . . . .   | <b>4</b> |  |
| <b>5</b> | Enter: \$20,000 if married filing jointly; \$10,000 if single, head of household, or qualifying widow(er) . . . . .   | <b>5</b> |  |
| <b>6</b> | If line 4 is:<br>• Equal to or more than line 5, enter 1.000 on line 6 . . . . .<br>• Less than line 5, divide line 4 by line 5. Enter the result as a decimal (rounded to at least three places) . . . . .   | <b>6</b> |  |
| <b>7</b> | Multiply line 1 by line 6. <b>Caution:</b> If you were under age 24 at the end of the year <b>and</b> meet the conditions described in the instructions, you <b>can't</b> take the refundable American opportunity credit; skip line 8, enter the amount from line 7 on line 9, and check this box . . . . . <input type="checkbox"/> | <b>7</b> |  |
| <b>8</b> | <b>Refundable American opportunity credit.</b> Multiply line 7 by 40% (0.40). Enter the amount here and on Form 1040 or 1040-SR, line 29. Then go to line 9 below. . . . .  | <b>8</b> |  |

**Part II Nonrefundable Education Credits**

|           |   |           |          |
|-----------|---|-----------|----------|
| <b>9</b>  | Subtract line 8 from line 7. Enter here and on line 2 of the Credit Limit Worksheet (see instructions) . . . . .  | <b>9</b>  |          |
| <b>10</b> | After completing Part III for each student, enter the total of all amounts from all Parts III, line 31. If zero, skip lines 11 through 17, enter -0- on line 18, and go to line 19 . . . . .                              | <b>10</b> | 9,274.   |
| <b>11</b> | Enter the smaller of line 10 or \$10,000 . . . . .  | <b>11</b> | 9,274.   |
| <b>12</b> | Multiply line 11 by 20% (0.20) . . . . .  | <b>12</b> | 1,855.   |
| <b>13</b> | Enter: \$138,000 if married filing jointly; \$69,000 if single, head of household, or qualifying widow(er) . . . . .  | <b>13</b> | 138,000. |
| <b>14</b> | Enter the amount from Form 1040 or 1040-SR, line 11. If you're filing Form 2555 or 4563, or you're excluding income from Puerto Rico, see Pub. 970 for the amount to enter . . . . .                                      | <b>14</b> | 92,074.  |
| <b>15</b> | Subtract line 14 from line 13. If zero or less, skip lines 16 and 17, enter -0- on line 18, and go to line 19 . . . . .   | <b>15</b> | 45,926.  |
| <b>16</b> | Enter: \$20,000 if married filing jointly; \$10,000 if single, head of household, or qualifying widow(er) . . . . .   | <b>16</b> | 20,000.  |
| <b>17</b> | If line 15 is:<br>• Equal to or more than line 16, enter 1.000 on line 17 and go to line 18<br>• Less than line 16, divide line 15 by line 16. Enter the result as a decimal (rounded to at least three places) . . . . . | <b>17</b> | 1.000    |
| <b>18</b> | Multiply line 12 by line 17. Enter here and on line 1 of the Credit Limit Worksheet (see instructions) ▶  | <b>18</b> | 1,855.   |
| <b>19</b> | <b>Nonrefundable education credits.</b> Enter the amount from line 7 of the Credit Limit Worksheet (see instructions) here and on Schedule 3 (Form 1040), line 3 . . . . .  | <b>19</b> | 1,855.   |

|  |  |
|--|--|
| Name(s) shown on return<br>SANDEEP & SMITA GUPTA | Your social security number<br>832-08-4468 |
|--|--|



**Complete Part III for each student for whom you're claiming either the American opportunity credit or lifetime learning credit. Use additional copies of page 2 as needed for each student.**

**Part III Student and Educational Institution Information.** See instructions.

|  |   |
|--|---|
| <b>20</b> Student name (as shown on page 1 of your tax return)<br>SMITA<br>GUPTA | <b>21</b> Student social security number (as shown on page 1 of your tax return)<br><br>763-53-9496 |
|--|---|

|   |  |
|---|--|
| <b>22</b> Educational institution information (see instructions)  |  |
| <b>a.</b> Name of first educational institution<br>UTAH VALLEY UNIVERSITY<br><br><b>(1)</b> Address. Number and street (or P.O. box). City, town or post office, state, and ZIP code. If a foreign address, see instructions.<br>800W, UNIVERSITY PKWY,<br>OREM UT 84058<br><br><b>(2)</b> Did the student receive Form 1098-T from this institution for 2020? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No<br><br><b>(3)</b> Did the student receive Form 1098-T from this institution for 2019 with box 7 checked? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br><br><b>(4)</b> Enter the institution's employer identification number (EIN) if you're claiming the American opportunity credit or if you checked "Yes" in <b>(2)</b> or <b>(3)</b> . You can get the EIN from Form 1098-T or from the institution.<br><br>87-0280648 | <b>b.</b> Name of second educational institution (if any)<br><br><b>(1)</b> Address. Number and street (or P.O. box). City, town or post office, state, and ZIP code. If a foreign address, see instructions.<br><br><b>(2)</b> Did the student receive Form 1098-T from this institution for 2020? <input type="checkbox"/> Yes <input type="checkbox"/> No<br><br><b>(3)</b> Did the student receive Form 1098-T from this institution for 2019 with box 7 checked? <input type="checkbox"/> Yes <input type="checkbox"/> No<br><br><b>(4)</b> Enter the institution's employer identification number (EIN) if you're claiming the American opportunity credit or if you checked "Yes" in <b>(2)</b> or <b>(3)</b> . You can get the EIN from Form 1098-T or from the institution. |

**23** Has the Hope Scholarship Credit or American opportunity credit been claimed for this student for any 4 tax years before 2020?  Yes — **Stop!** Go to line 31 for this student.  No — Go to line 24.

**24** Was the student enrolled at least half-time for at least one academic period that began or is treated as having begun in 2020 at an eligible educational institution in a program leading towards a postsecondary degree, certificate, or other recognized postsecondary educational credential? See instructions.  Yes — Go to line 25.  No — **Stop!** Go to line 31 for this student.

**25** Did the student complete the first 4 years of postsecondary education before 2020? See instructions.  Yes — **Stop!** Go to line 31 for this student.  No — Go to line 26.

**26** Was the student convicted, before the end of 2020, of a felony for possession or distribution of a controlled substance?  Yes — **Stop!** Go to line 31 for this student.  No — Complete lines 27 through 30 for this student.



**You can't take the American opportunity credit and the lifetime learning credit for the same student in the same year. If you complete lines 27 through 30 for this student, don't complete line 31.**

**American Opportunity Credit**

|  |           |
|--|-----------|
| <b>27</b> Adjusted qualified education expenses (see instructions). <b>Don't enter more than \$4,000</b> . . . . .   | <b>27</b> |
| <b>28</b> Subtract \$2,000 from line 27. If zero or less, enter -0- . . . . .  | <b>28</b> |
| <b>29</b> Multiply line 28 by 25% (0.25) . . . . .   | <b>29</b> |
| <b>30</b> If line 28 is zero, enter the amount from line 27. Otherwise, add \$2,000 to the amount on line 29 and enter the result. Skip line 31. Include the total of all amounts from all Parts III, line 30, on Part I, line 1 . . . . . | <b>30</b> |

**Lifetime Learning Credit**

|   |           |
|---|-----------|
| <b>31</b> Adjusted qualified education expenses (see instructions). Include the total of all amounts from all Parts III, line 31, on Part II, line 10 . . . . . | <b>31</b> |
|---|-----------|

9,274.

# Health Savings Accounts (HSAs)

Department of the Treasury  
Internal Revenue Service

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

**2020**  
Attachment  
Sequence No. **52**

Name(s) shown on Form 1040, 1040-SR, or 1040-NR  
**SANDEEP GUPTA**

Social security number of HSA beneficiary. If both spouses have HSAs, see instructions ▶ **832-08-4468**

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

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

|           |  |                                    |  |
|-----------|--|------------------------------------|--|
| <b>1</b>  | Check the box to indicate your coverage under a high-deductible health plan (HDHP) during 2020. See instructions . . . . . ▶   | <input type="checkbox"/> Self-only | <input checked="" type="checkbox"/> Family |
| <b>2</b>  | 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. <b>Do not</b> include employer contributions, contributions through a cafeteria plan, or rollovers. See instructions . . . . .                        | <b>2</b>                           | 0.   |
| <b>3</b>  | If you were under age 55 at the end of 2020 and, on the first day of <b>every</b> month during 2020, you were, or were considered, an eligible individual with the <b>same</b> coverage, enter \$3,550 (\$7,100 for family coverage). <b>All others</b> , see the instructions for the amount to enter . . . . . | <b>3</b>                           | 7,100.                                     |
| <b>4</b>  | 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 . . . . .                                       | <b>4</b>                           | 0.   |
| <b>5</b>  | Subtract line 4 from line 3. If zero or less, enter -0- . . . . .  | <b>5</b>                           | 7,100.                                     |
| <b>6</b>  | Enter the amount from line 5. But if you and your spouse each have separate HSAs and had family coverage under an HDHP at any time during 2020, see the instructions for the amount to enter . . . . .   | <b>6</b>                           | 7,100.                                     |
| <b>7</b>  | 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 . . . . .   | <b>7</b>                           |  |
| <b>8</b>  | Add lines 6 and 7 . . . . .  | <b>8</b>                           | 7,100.                                     |
| <b>9</b>  | Employer contributions made to your HSAs for 2020 . . . . .  | <b>9</b>                           | 1,302.                                     |
| <b>10</b> | Qualified HSA funding distributions . . . . .  | <b>10</b>                          |  |
| <b>11</b> | Add lines 9 and 10 . . . . .   | <b>11</b>                          | 1,302.                                     |
| <b>12</b> | Subtract line 11 from line 8. If zero or less, enter -0- . . . . .   | <b>12</b>                          | 5,798.                                     |
| <b>13</b> | <b>HSA deduction.</b> Enter the <b>smaller</b> of line 2 or line 12 here and on Schedule 1 (Form 1040), Part II, line 12 <b>Caution:</b> If line 2 is more than line 13, you may have to pay an additional tax. See instructions.  | <b>13</b>                          | 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.

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

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

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

40001

1555

Utah State Tax Commission  
**Utah Individual Income Tax Return**  
 All State Income Tax Dollars Fund Education

**2020**  
**TC-40**  
 INTUIT

• Amended Return - enter code: (see instructions)

Full-yr Resident?

|                          |                     |                    |                  |                               |
|--------------------------|---------------------|--------------------|------------------|-------------------------------|
| Your Social Security No. | Your first name     | Your last name     |                  | Y/N                           |
| 832084468                | SANDEEP             | GUPTA              |                  | Y                             |
| Spouse's Soc. Sec. No.   | Spouse's first name | Spouse's last name |                  |                               |
| 763539496                | SMITA               | GUPTA              |                  | Y                             |
|                          | Address             |                    | Telephone number |                               |
|                          | 826 W 880 N OREM    |                    | 801-512-6278     |                               |
|                          | City                | State              | ZIP+4            | Foreign country (if not U.S.) |
|                          | OREM                | UT                 | 84057            |                               |

If deceased, complete page 3, Part 1

|   |   |  |            |          |   |   |
|---|---|--|------------|----------|---|---|
| <b>1 Filing Status - enter code</b><br>1 = Single<br>• 2 = Married filing jointly<br>3 = Married filing separately<br>4 = Head of household<br>5 = Qualifying widow(er)<br><small>If using code 2 or 3, enter spouse's name and SSN above</small> | <b>2 Qualifying Dependents</b><br>a Dependents age 16 and under<br>b Other dependents<br>c 0 Total (add lines a and b)<br>Dependents must be claimed for the child tax credit on your federal return. See instructions. | <b>3 Election Campaign Fund</b><br>Does not increase your tax or reduce your refund.<br>Enter the code for the party of your choice. <table style="margin-left: 20px;"> <tr> <td>• Yourself</td> <td>• Spouse</td> </tr> <tr> <td>•</td> <td>•</td> </tr> </table> See instructions for code letters or go to <a href="http://incometax.utah.gov/elect">incometax.utah.gov/elect</a> .<br>If no contribution, enter <b>N</b> . | • Yourself | • Spouse | • | • |
| • Yourself  | • Spouse  |  |            |          |   |   |
| •   | •   |  |            |          |   |   |

|  |      |       |
|--|------|-------|
| 4 Federal adjusted gross income from federal return  | • 4  | 92074 |
| 5 Additions to income from TC-40A, Part 1 (attach TC-40A, page 1)  | • 5  |       |
| 6 Total income - add line 4 and line 5   | 6    | 92074 |
| 7 State tax refund included on federal form <b>1040, Schedule 1, line 1</b> (if any)   | • 7  |       |
| 8 Subtractions from income from TC-40A, Part 2 (attach TC-40A, page 1)   | • 8  |       |
| 9 <b>Utah taxable income (loss)</b> - subtract the sum of lines 7 and 8 from line 6  | • 9  | 92074 |
| 10 <b>Utah tax</b> - multiply line 9 by 4.95% (.0495) (not less than zero)   | • 10 | 4558  |
| 11 Utah personal exemption (multiply line 2c by \$590)   | • 11 | 0     |
| 12 Federal standard or itemized deductions   | • 12 | 24800 |
| 13 Add line 11 and line 12   | 13   | 24800 |
| 14 State income tax deducted on federal <b>Schedule A, line 5a</b> (if any)  | • 14 |       |
| 15 Subtract line 14 from line 13   | 15   | 24800 |
| 16 Initial credit before phase-out - multiply line 15 by 6% (.06)  | • 16 | 1488  |
| 17 Enter: <b>\$14,879</b> (if single or married filing separately); <b>\$22,318</b> (if head of household); or <b>\$29,758</b> (if married filing jointly or qualifying widower) | • 17 | 29758 |
| 18 Income subject to phase-out - subtract line 17 from line 9 (not less than zero)   | 18   | 62316 |
| 19 Phase-out amount - multiply line 18 by 1.3% (.013)  | • 19 | 810   |
| 20 Taxpayer tax credit - subtract line 19 from line 16 (not less than zero)  | • 20 | 678   |
| 21 If you are a qualified exempt taxpayer, enter "X" (complete worksheet in instr.)  | • 21 |       |
| 22 <b>Utah income tax</b> - subtract line 20 from line 10 (not less than zero)   | • 22 | 3880  |

**Electronic filing is quick, easy and free, and will speed up your refund.**

**To learn more, go to [tap.utah.gov](http://tap.utah.gov)**

**Utah Individual Income Tax Return (continued)**

INTUIT

**TC-40  
2020**

Pg. 2

40002 SSN 832084468

Last name GUPTA

|    |   |   |                            |
|----|---|---|----------------------------|
| 23 | Enter tax from TC-40, page 1, line 22   | 23  | 3880                       |
| 24 | Apportionable nonrefundable credits from TC-40A, Part 3 (attach TC-40A, page 1)   | • 24  |                            |
| 25 | Full-year resident, subtract line 24 from line 23 (not less than zero)<br>Non or Part-year resident, complete and enter the UTAH TAX from TC-40B, line 37 | • 25  | 3880                       |
| 26 | Nonapportionable nonrefundable credits from TC-40A, Part 4 (attach TC-40A, page 1)  | • 26  |                            |
| 27 | Subtract line 26 from line 25 (not less than zero)  | 27  | 3880                       |
| 28 | Voluntary contributions from TC-40, page 3, Part 4 (attach TC-40, page 3)   | • 28  |                            |
| 29 | AMENDED RETURN ONLY - previous refund   | • 29  |                            |
| 30 | Recapture of low-income housing credit  | • 30  |                            |
| 31 | Utah use tax  | • 31  |                            |
| 32 | <b>Total tax, use tax and additions to tax</b> (add lines 27 through 31)  | 32  | 3880                       |
| 33 | Utah income tax withheld shown on TC-40W, Part 1 (attach TC-40W, page 1)  | • 33  | 4858                       |
| 34 | Credit for Utah income taxes prepaid from TC-546 and 2019 refund applied to 2020  | • 34  |                            |
| 35 | Pass-through entity withholding tax shown on TC-40W, Part 3 (attach TC-40W, page 2)   | • 35  |                            |
| 36 | Mineral production withholding tax shown on TC-40W, Part 2 (attach TC-40W, page 2)  | • 36  |                            |
| 37 | AMENDED RETURN ONLY - previous payments   | • 37  |                            |
| 38 | Refundable credits from TC-40A, Part 5 (attach TC-40A, page 2)  | • 38  |                            |
| 39 | Total withholding and refundable credits - add lines 33 through 38  | 39  | 4858                       |
| 40 | <b>TAX DUE</b> - subtract line 39 from line 32 (not less than zero)   | • 40  |                            |
| 41 | Penalty and interest (see instructions)   | 41  |                            |
| 42 | <b>TOTAL DUE - PAY THIS AMOUNT</b> - add line 40 and line 41  | • 42  |                            |
| 43 | <b>REFUND</b> - subtract line 32 from line 39 (not less than zero)  | • 43  | 978                        |
| 44 | Voluntary subtractions from refund (not greater than line 43)<br>Enter the total from page 3, Part 5  | • 44  |                            |
| 45 | <b>DIRECT DEPOSIT YOUR REMAINING REFUND</b> - provide account information (see instructions for foreign accounts)   | checking  | savings                    |
|    | • Routing number 124001545 • Account number 237180333   | Account type: • <input checked="" type="checkbox"/> | • <input type="checkbox"/> |

Under penalties of perjury, I declare to the best of my knowledge and belief, this return and accompanying schedules are true, correct and complete.

SIGN Your signature \_\_\_\_\_ Date \_\_\_\_\_ Spouse's signature (if filing jointly) \_\_\_\_\_ Date \_\_\_\_\_  
HERE

|                         |  |  |   |
|-------------------------|--|--|---|
| Third Party Designee    | Name of designee (if any) you authorize to discuss this return   | Designee's telephone number                      | Designee PIN  |
| Paid Preparer's Section | Preparer's signature<br><b>SYAM PRIYA RAM SAGAR G</b><br>Date<br><b>02/18/21</b><br>Firm's name and address<br><b>GLOBAL TAXES LLC<br/>2530 PEBBLE CREEK LN<br/>CUMMING GA 30041</b> | Preparer's telephone number<br><b>6789659522</b> | Preparer's PTIN<br>• <b>P02082703</b><br>Preparer's EIN<br>• <b>301017196</b> |

Attach TC-40 page 3 if you: are filing for a deceased taxpayer, are filing a fiscal year return, filed IRS form 8886, are making voluntary contributions, want to deposit into a my529 account, want to apply all/part of your refund to next year's taxes, want to direct deposit to a foreign account, or no longer qualify for a homeowner's exemption.

**Part 1 - Utah Withholding Tax Schedule**

INTUIT

**TC-40W  
2020**

Pg. 1

40009 SSN 832-08-4468

Last name GUPTA

| Line Explanations  | IMPORTANT   |
|--|---|
| 1 Employer/payer ID number from W-2 box "b" or 1099<br>2 Utah withholding ID number from W-2 box "15" or 1099<br><b>(14 characters, ending in WTH, no hyphens)</b><br>3 Employer/payer name and address from W-2 box "c" or 1099<br>4 Enter "X" if reporting Utah withholding from form 1099<br>5 Employee's Social Security number from W-2 box "a" or 1099<br>6 Utah wages or income from W-2 box "16" or 1099<br>7 Utah withholding tax from W-2 box "17" or 1099 | <p><b>Do not send your W-2s or 1099s with your return.</b> Instead enter W-2 or 1099 information below, but <b>only</b> if there is Utah withholding on the form.</p> <p>Use additional forms TC-40W if you have more than four W-2s and/or 1099s with Utah withholding tax.</p> <p>Enter mineral production withholding from TC-675R in Part 2 of TC-40W; enter pass-through entity withholding in Part 3 of TC-40W.</p> |
| <p><b>First W-2 or 1099</b></p> 1 331111329<br><br>2 13975391003WTH (14 characters, no hyphens)<br><br>3 CARBONITE INC<br>2 AVENUE DE LAFAYETTE<br><br>BOSTON MA02111<br><br>4<br><br>5 832084468<br><br>6 99020.<br><br>7 4858.   | <p><b>Second W-2 or 1099</b></p> 1<br><br>2 (14 characters, no hyphens)<br><br>3<br><br>4<br><br>5<br><br>6<br><br>7  |
| <p><b>Third W-2 or 1099</b></p> 1<br><br>2 (14 characters, no hyphens)<br><br>3<br><br>4<br><br>5<br><br>6<br><br>7  | <p><b>Fourth W-2 or 1099</b></p> 1<br><br>2 (14 characters, no hyphens)<br><br>3<br><br>4<br><br>5<br><br>6<br><br>7  |

Enter total Utah withholding tax from all lines 7 here and on TC-40, page 2, line 33: 4858 .

**Submit page ONLY if data entered.  
 Attach completed schedule to your Utah Income Tax Return.  
 Do not attach W-2s or 1099s to your Utah return.**