

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

Your first name and middle initial SIVA SRINIVASA REDDY PASAM		Last name	Your social security number 039-98-3376
If joint return, spouse's first name and middle initial SRUTHI SEELAM		Last name	Spouse's social security number 949-92-7625
Home address (number and street). If you have a P.O. box, see instructions. 1001 S MAIN ST #L204		Apt. no.	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. <input type="checkbox"/> You <input type="checkbox"/> Spouse
City, town or post office, state, and ZIP code. If you have a foreign address, also complete spaces below (see instructions). MILPITAS, CA 95035			
Foreign country name	Foreign province/state/county	Foreign postal code	If more than four dependents, see instructions and ✓ here <input type="checkbox"/>

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

Age/Blindness You: Were born before January 2, 1955 Are blind Spouse: Was born before January 2, 1955 Is blind

Dependents (see instructions):		(2) Social security number	(3) Relationship to you	(4) ✓ if qualifies for (see instructions):	
(1) First name	Last name			Child tax credit	Credit for other dependents
RISHVITH REDDY PASAM		747-81-8202	SON	<input checked="" type="checkbox"/>	

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

1 Wages, salaries, tips, etc. Attach Form(s) W-2	1	121,396.
2a Tax-exempt interest	2a	
2b Taxable int. Att. Sch. B if reqd.	2b	
3a Qualified dividends	3a	
3b Ordinary div. Att. Sch. B if reqd.	3b	
4a IRA distributions	4a	
4b Taxable amount	4b	
4c Pensions and annuities	4c	
4d Taxable amount	4d	
5a Social security benefits	5a	
5b Taxable amount	5b	
6 Capital gain or (loss). Attach Schedule D if required. If not required, check here	6	-3,000.
7a Other income from Schedule 1, line 9	7a	
7b Add lines 1, 2b, 3b, 4b, 4d, 5b, 6, and 7a. This is your total income	7b	118,396.
8a Adjustments to income from Schedule 1, line 22	8a	
8b Subtract line 8a from line 7b. This is your adjusted gross income	8b	118,396.
9 Standard deduction or itemized deductions (from Schedule A)	9	24,400.
10 Qualified business income deduction. Attach Form 8995 or Form 8995-A	10	
11a Add lines 9 and 10	11a	24,400.
11b Taxable income. Subtract line 11a from line 8b. If zero or less, enter -0-	11b	93,996.

12a Tax (see inst.) Check if any from Form(s): 1 <input type="checkbox"/> 8814		
2 <input type="checkbox"/> 4972 3 <input type="checkbox"/>	12a	12,392.
b Add Schedule 2, line 3, and line 12a and enter the total	12b	12,392.
13a Child tax credit or credit for other dependents	13a	2,000.
b Add Schedule 3, line 7, and line 13a and enter the total	13b	2,000.
14 Subtract line 13b from line 12b. If zero or less, enter -0-	14	10,392.
15 Other taxes, including self-employment tax, from Schedule 2, line 10	15	
16 Add lines 14 and 15. This is your total tax	16	10,392.
17 Federal income tax withheld from Forms W-2 and 1099	17	12,711.
18 Other payments and refundable credits:		
a Earned income credit (EIC) NO	18a	
b Additional child tax credit. Attach Schedule 8812	18b	
c American opportunity credit from Form 8863, line 8	18c	
d Schedule 3, line 14	18d	
e Add lines 18a through 18d. These are your total other payments and refundable credits	18e	
19 Add lines 17 and 18e. These are your total payments	19	12,711.
Refund 20 If line 19 is more than line 16, subtract line 16 from line 19. This is the amount you overpaid	20	2,319.
21a Amount of line 20 you want refunded to you . If Form 8888 is attached, check here <input type="checkbox"/>	21a	2,319.
b Routing number 111000025 c Type: <input checked="" type="checkbox"/> Checking <input type="checkbox"/> Savings		
d Account number 488033414719		
22 Amount of line 20 you want applied to your 2020 estimated tax	22	
Amount You Owe 23 Amount you owe . Subtract line 19 from line 16. For details on how to pay, see instructions	23	
24 Estimated tax penalty (see instructions)	24	

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

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

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 SOFTWARE EN	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 HOMEMAKER	If the IRS sent your spouse an Identity Protection PIN, enter it here (see inst.)
Phone no. (205) 299-0919	Email address _____		

Paid Preparer Use Only

Preparer's name THIRUPATHI NAIDU BANDARU	Preparer's signature THIRUPATHI NAIDU BANDARU	Date _____	PTIN P01664957	Check if: <input type="checkbox"/> 3rd Party Designee
Firm's name GLOBAL TAX SOLUTIONS	Phone no. _____		<input checked="" type="checkbox"/> Self-employed	
Firm's address 13039 CINDERELLA LANE FRISCO, TX 75035			Firm's EIN _____	

SCHEDULE D
(Form 1040 or 1040-SR)

Department of the Treasury
Internal Revenue Service (99)

Capital Gains and Losses

- ▶ 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.

OMB No. 1545-0074

2019

Attachment
Sequence No. **12**

Name(s) shown on return

SIVA SRINIVASA REDDY PASAM AND SRUTHI SEELAM

Your social security number

039-98-3376

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.....				
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 -5,483.
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 -5,483.

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 instrs.....				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

<p>16 Combine lines 7 and 15 and enter the result.</p> <ul style="list-style-type: none"> • If line 16 is a gain, enter the amount from line 16 on Form 1040 or 1040-SR, line 6; or Form 1040-NR, line 14. Then go to line 17 below. • If line 16 is a loss, skip lines 17 through 20 below. Then go to line 21. Also be sure to complete line 22. • If line 16 is zero, skip lines 17 through 21 below and enter -0- on Form 1040 or 1040-SR, line 6; or Form 1040-NR, line 14. Then go to line 22. 	16	-5,483.
<p>17 Are lines 15 and 16 both gains?</p> <p><input type="checkbox"/> Yes. Go to line 18.</p> <p><input type="checkbox"/> No. Skip lines 18 through 21, and go to line 22.</p>		
<p>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.</p>	18	
<p>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.</p>	19	
<p>20 Are lines 18 and 19 both zero or blank?</p> <p><input type="checkbox"/> Yes. Complete the Qualified Dividends and Capital Gain Tax Worksheet in the instructions for Forms 1040 and 1040-SR, line 12a (or in the instructions for Form 1040-NR, line 42). Don't complete lines 21 and 22 below.</p> <p><input type="checkbox"/> No. Complete the Schedule D Tax Worksheet in the instructions. Don't complete lines 21 and 22 below.</p>		
<p>21 If line 16 is a loss, enter here and on Form 1040 or 1040-SR, line 6; or Form 1040-NR, line 14, the smaller of:</p> <ul style="list-style-type: none"> • The loss on line 16; or • (\$3,000), or if married filing separately, (\$1,500)] 	21	-3,000.
<p>Note: When figuring which amount is smaller, treat both amounts as positive numbers.</p>		
<p>22 Do you have qualified dividends on Form 1040 or 1040-SR, line 3a; or Form 1040-NR, line 10b?</p> <p><input type="checkbox"/> Yes. Complete the Qualified Dividends and Capital Gain Tax Worksheet in the instructions for Forms 1040 and 1040-SR, line 12a (or in the instructions for Form 1040-NR, line 42).</p> <p><input checked="" type="checkbox"/> No. Complete the rest of Form 1040, 1040-SR, or 1040-NR.</p>		

Paid Preparer's Due Diligence Checklist

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

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

Taxpayer name(s) shown on return SIVA SRINIVASA REDDY PASAM AND SRUTHI SEELAM	Taxpayer identification number 039-98-3376
-----------------------------------------------------------------------------------------	------------------------------------------------------

Enter preparer's name and PTIN
THIRUPATHI NAIDU BANDARU P01664957

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 2019 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 compute 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 compute the amount(s) of the credit(s)	<input checked="" type="checkbox"/>	<input type="checkbox"/>	
List those documents, if any, that you relied on. _____ _____ _____			
6 Did you ask the taxpayer whether he/she could provide documentation to substantiate eligibility for the credit(s) and/or HOH filing status and the amount(s) of any credit(s) claimed on the return if his/her return is selected for audit?	<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?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
(If credits were disallowed or reduced, go to question 7a; if not, go to question 8.)			
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 or 1040-SR)?	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" 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, in fact, eligible to claim the EIC for the number of qualifying children claimed, or is eligible to claim the EIC without a qualifying child? (Skip 9b and 9c if the taxpayer is claiming the EIC and does not have a qualifying child.)	<input type="checkbox"/>	<input type="checkbox"/>	
b 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 checked="" 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 compute the amount(s) of the credit(s);
 - B. Complete this Form 8867 truthfully and accurately and complete the actions described in this checklist for any applicable credit(s) claimed and HOH filing status, if claimed;
 - C. Submit Form 8867 in the manner required; **and**
 - D. Keep all five of the following records for 3 years from the latest of the dates specified in the Form 8867 instructions under *Document Retention*.
 1. A copy of this Form 8867.
 2. The applicable worksheet(s) or your own worksheet(s) for any credit(s) claimed.
 3. Copies of any documents provided by the taxpayer on which you relied to determine the taxpayer's eligibility for the credit(s) and/or HOH filing status and to compute the amount(s) of the credit(s).
 4. A record of how, when, and from whom the information used to prepare this form and the applicable worksheet(s) was obtained.
 5. A record of any additional information you relied upon, including questions you asked and the taxpayer's responses, to determine the taxpayer's eligibility for the credit(s) and/or HOH filing status and to compute the amount(s) of the credit(s).

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

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

California Resident Income Tax Return

APE

ATTACH FEDERAL RETURN

039-98-3376 PASA 949-92-7625 19
SIVA S PASAM
SRUTHI SEELAM

A
R
RP

1001 S MAIN ST APT L204
MILPITAS CA 95035

03-01-1990 08-26-1991

Filing Status

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
4 Head of household (with qualifying person). See instructions.
5 Qualifying widow(er). Enter year spouse/RDP died. See instructions.

6 If someone can claim you (or your spouse/RDP) as a dependent, check the box here. See instructions.

Exemptions

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 in the box. 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.

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 Dependent's relationship to you.

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

11 **Exemption amount:** Add line 7 through line 10. Transfer this amount to line 32. 11 \$ 622.

Taxable Income

- 12 State wages from your federal Form(s) W-2, box 16 12 121,396.
- 13 Enter federal adjusted gross income from federal Form 1040 or 1040-SR, line 8b. 13 118,396.
- 14 California adjustments – subtractions. Enter the amount from Schedule CA (540), Part I, line 23, column B. 14 _____
- 15 Subtract line 14 from line 13. If less than zero, enter the result in parentheses. See instructions. 15 118,396.
- 16 California adjustments – additions. Enter the amount from Schedule CA (540), Part I, line 23, column C. 16 _____
- 17 California adjusted gross income. Combine line 15 and line 16. 17 118,396.
- 18 Enter the larger of
 Your California **itemized deductions** from Schedule CA (540), Part II, line 30; **OR**
 Your California **standard deduction** shown below for your filing status:
 Single or Married/RDP filing separately. \$4,537
 Married/RDP filing jointly, Head of household, or Qualifying widow(er) \$9,074
 If Married/RDP filing separately or the box on line 6 is checked, STOP. See instructions.
 18 9,074.
- 19 Subtract line 18 from line 17. This is your **taxable income**. If less than zero, enter -0-. 19 109,322.

Tax

- 31 Tax. Check the box if from: Tax Table Tax Rate Schedule
 - FTB 3800 FTB 3803. 31 4,586.
- 32 Exemption credits. Enter the amount from line 11. If your federal AGI is more than \$200,534, see instructions. 32 622.
- 33 Subtract line 32 from line 31. If less than zero, enter -0-. 33 3,964.
- 34 Tax. See instructions. Check the box if from: Schedule G-1 FTB 5870A. 34 _____
- 35 Add line 33 and line 34. 35 3,964.

Special Credits

- 40 Nonrefundable Child and Dependent Care Expenses Credit. See instructions. 40 _____
- 43 Enter credit name _____ code and amount. 43 _____
- 44 Enter credit name _____ code and amount. 44 _____
- 45 To claim more than two credits. See instructions. Attach Schedule P (540). 45 _____
- 46 Nonrefundable renter's credit. See instructions. 46 _____
- 47 Add line 40 through line 46. These are your total credits. 47 _____
- 48 Subtract line 47 from line 35. If less than zero, enter -0-. 48 3,964.

Other Taxes

- 61 Alternative minimum tax. Attach Schedule P (540). ● 61 _____
- 62 Mental Health Services Tax. See instructions. ● 62 _____
- 63 Other taxes and credit recapture. See instructions. ● 63 _____
- 64 Add line 48, line 61, line 62, and line 63. This is your total tax. ● 64 3,964.

Payments

- 71 California income tax withheld. See instructions. ● 71 5,019.
- 72 2019 CA estimated tax and other payments. See instructions. ● 72 _____
- 73 Withholding (Form 592-B and/or 593). See instructions. ● 73 _____
- 74 Excess SDI (or VPD) withheld. See instructions. ● 74 30.
- 75 Earned Income Tax Credit (EITC). ● 75 _____
- 76 Young Child Tax Credit (YCTC). See instructions. ● 76 _____
- 77 Add lines 71 through 76. These are your total payments.
See instructions. ● 77 5,049.

Use Tax

- 91 **Use Tax.** Do not leave blank. See instructions. ● 91 0.
If line 91 is zero, check if: No use tax is owed.
 You paid your use tax obligation directly to CDTFA.

Overpaid Tax/Tax Due

- 92 Payments balance. If line 77 is more than line 91, subtract line 91 from line 77. ● 92 5,049.
- 93 **Use Tax balance.** If line 91 is more than line 77, subtract line 77 from line 91. ● 93 _____
- 94 Overpaid tax. If line 92 is more than line 64, subtract line 64 from line 92. ● 94 1,085.
- 95 Amount of line 94 you want applied to your **2020** estimated tax. ● 95 _____
- 96 Overpaid tax available this year. Subtract line 95 from line 94. ● 96 1,085.
- 97 Tax due. If line 92 is less than line 64, subtract line 92 from line 64. ● 97 _____

Your name: SIVA SRINIVASA REDDY PASAM

Your SSN or ITIN: 039-98-3376

Contributions	Code	Amount
California Seniors Special Fund. See instructions.....	● 400	_____
Alzheimer's Disease and Related Dementia Voluntary Tax Contribution Fund.....	● 401	_____
Rare and Endangered Species Preservation Voluntary Tax Contribution Program.....	● 403	_____
California Breast Cancer Research Voluntary Tax Contribution Fund.....	● 405	_____
California Firefighters' Memorial Fund.....	● 406	_____
Emergency Food for Families Voluntary Tax Contribution Fund.....	● 407	_____
California Peace Officer Memorial Foundation Fund.....	● 408	_____
California Sea Otter Fund.....	● 410	_____
California Cancer Research Voluntary Tax Contribution Fund.....	● 413	_____
School Supplies for Homeless Children Fund.....	● 422	_____
State Parks Protection Fund/Parks Pass Purchase.....	● 423	_____
Protect Our Coast and Oceans Voluntary Tax Contribution Fund.....	● 424	_____
Keep Arts in Schools Voluntary Tax Contribution Fund.....	● 425	_____
Prevention of Animal Homelessness and Cruelty Voluntary Tax Contribution Fund.....	● 431	_____
California Senior Citizen Advocacy Voluntary Tax Contribution Fund.....	● 438	_____
Native California Wildlife Rehabilitation Voluntary Tax Contribution Fund.....	● 439	_____
Rape Kit Backlog Voluntary Tax Contribution Fund.....	● 440	_____
Organ and Tissue Donor Registry Voluntary Tax Contribution Fund.....	● 441	_____
National Alliance on Mental Illness California Voluntary Tax Contribution Fund.....	● 442	_____
Schools Not Prisons Voluntary Tax Contribution Fund.....	● 443	_____
Suicide Prevention Voluntary Tax Contribution Fund.....	● 444	_____
110 Add code 400 through code 444. This is your total contribution.....	● 110	_____

Your name: SIVA SRINIVASA REDDY PASAM

Your SSN or ITIN: 039-98-3376

Amount You Owe

111 AMOUNT YOU OWE. If you do not have an amount on line 96, add line 93, line 97, and line 110. See instructions. **Do not send cash.**

Mail to: **FRANCHISE TAX BOARD, PO BOX 942867, SACRAMENTO CA 94267-0001** ● **111** _____

Pay Online — Go to ftb.ca.gov/pay for more information.

112 Interest, late return penalties, and late payment penalties **112** _____

Interest and Penalties

113 Underpayment of estimated tax.

Check the box: ● **FTB 5805 attached** ● **FTB 5805F attached** ● **113** _____

114 Total amount due. See instructions. Enclose, but **do not** staple, any payment. ... **114** _____

Refund and Direct Deposit

115 REFUND OR NO AMOUNT DUE. Subtract the sum of 110, line 112 and line 113 from line 96. See instructions.

Mail to: **FRANCHISE TAX BOARD, PO BOX 942840, SACRAMENTO CA 94240-0001** ● **115** _____ **1,085.**

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 115) is authorized for direct deposit into the account shown below:

● Routing number	● Type	● Account number	● 116 Direct deposit amount
<u>111000025</u>	<input checked="" type="checkbox"/> Checking	<u>488033414719</u>	_____
	<input type="checkbox"/> Savings		<u>1,085.</u>

The remaining amount of my refund (line 115) is authorized for direct deposit into the account shown below:

● Routing number	● Type	● Account number	● 117 Direct deposit amount
_____	<input type="checkbox"/> Checking	_____	_____
	<input type="checkbox"/> Savings		_____

IMPORTANT: See the instructions to find out if you should attach a copy of your complete federal tax 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
(205) 299-0919

Sign Here

Paid preparer's signature (declaration of preparer is based on all information of which preparer has any knowledge)

THIRUPATHI NAIDU BANDARU

It is unlawful to forge a spouse's/RDP's signature.

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

GLOBAL TAX SOLUTIONS

● PTIN

P01664957

Joint tax return? (See instructions)

Firm's address

13039 CINDERELLA LANE
FRISCO, TX 75035

● Firm's FEIN

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 _____

2019

Wage and Tax Statement

W-2

Important: Attach this schedule to the back of your original or amended Form 540, 540 2EZ, or 540NR.

Caution: If this schedule is filled out, do not send your federal Form(s) W-2 to the Franchise Tax Board. If your federal Form(s) W-2 are from multiple states, attach copies showing California tax withheld to this schedule. If this schedule is blank, attach your federal Form(s) W-2 to the lower front of your tax return. DO NOT ATTACH PAYMENT TO THIS SCHEDULE.

*Employee's social security number, name, and address must be the same as the information on federal Form(s) W-2.

W-2 Information

a Employee's social security number* 039983376

c Employer's name NISUM TECHNOLOGIES INC

b Employer identification number (EIN) 330941881

Employer's address 500 S KRAEMER BLVD

City BREA State CA ZIP code 92821

e Employee's first name* SIVA Initial* S Last name* PASAM Suffix*

f Employee's address* 1001 S MAIN ST ##L204

City* MILPITAS State* CA ZIP code* 95035

1 <input type="radio"/> Wages, tips, other compensation <input type="radio"/> 107,508.	4 <input type="radio"/> Social security tax withheld <input type="radio"/> 6,666.	8 <input type="radio"/> Allocated tips (not included in box 1) <input type="radio"/>
2 <input type="radio"/> Federal income tax withheld <input type="radio"/> 11,562.	6 <input type="radio"/> Medicare tax withheld <input type="radio"/> 1,559.	10 <input type="radio"/> Dependent care benefits <input type="radio"/>
3 <input type="radio"/> Social security wages <input type="radio"/> 107,508.	7 <input type="radio"/> Social security tips <input type="radio"/>	11 <input type="radio"/> Nonqualified plans <input type="radio"/>

12 Codes and amounts

12a <input type="radio"/> Code <input type="radio"/> C Amount <input type="radio"/> 46.	12c <input type="radio"/> Code <input type="radio"/> Amount <input type="radio"/>
12b <input type="radio"/> Code <input type="radio"/> DD Amount <input type="radio"/> 12,572.	12d <input type="radio"/> Code <input type="radio"/> Amount <input type="radio"/>

13 Check the appropriate box for: Statutory employee, Retirement plan, or Third-party sick pay

Statutory employee Retirement plan Third-party sick pay

14 SDI, VPDI, or CA SDI (from box 14 or 19)

Type CA SDI Amount 1,075.

16 State wages, tips, etc. 107,508.

15 State and employer's state ID number

State CA Employer's state ID number 46944500

17 State income tax 4,240.

2019

Wage and Tax Statement

W-2

Important: Attach this schedule to the back of your original or amended Form 540, 540 2EZ, or 540NR.

Caution: If this schedule is filled out, **do not** send your federal Form(s) W-2 to the Franchise Tax Board. If your federal Form(s) W-2 are from multiple states, **attach** copies showing California tax withheld to this schedule. If this schedule is blank, attach your federal Form(s) W-2 to the lower front of your tax return. **DO NOT ATTACH PAYMENT TO THIS SCHEDULE.**

*Employee's social security number, name, and address must be the same as the information on federal Form(s) W-2.

W-2 Information

a Employee's social security number* 039983376

c Employer's name BRIDGENEXUS TECHNOLOGIES INC

b Employer identification number (EIN) 823177724

Employer's address 41829 ALBRAE ST SUITE 112

City FREMONT State CA ZIP code 94538

e Employee's first name* SIVA Initial* S Last name* PASAM Suffix*

f Employee's address* 1001 S MAIN ST ##L204

City* MILPITAS State* CA ZIP code* 95035

1 Wages, tips, other compensation 13,888.

4 Social security tax withheld 861.

8 Allocated tips (not included in box 1)

2 Federal income tax withheld 1,149.

6 Medicare tax withheld 201.

10 Dependent care benefits

3 Social security wages 13,888.

7 Social security tips

11 Nonqualified plans

12 Codes and amounts

12a Code Amount

12b Code Amount

12c Code Amount

12d Code Amount

13 Check the appropriate box for: Statutory employee, Retirement plan, or Third-party sick pay

Statutory employee Retirement plan Third-party sick pay

14 SDI, VPDI, or CA SDI (from box 14 or 19)

Type CA SDI Amount 139.

16 State wages, tips, etc. 13,888.

15 State and employer's state ID number

State CA Employer's state ID number 086-9619 7

17 State income tax 779.

2019

California Capital Gain or Loss Adjustment

D (540)

Do not complete this schedule if all of your California gains (losses) are the same as your federal gains (losses).

Name(s) as shown on return

SSN or ITIN

SIVA SRINIVASA REDDY PASAM AND SRUTHI SEELAM

039-98-3376

	(a) Description of property Example: 100 shares of "Z" Co.	(b) Sales price	(c) Cost or other basis	(d) Loss If (c) is more than (b), subtract (b) from (c)	(e) Gain If (b) is more than (c), subtract (c) from (b)
1					
a					
b					
c					
d					
e					
f					
g					
h					
i					
j					
k					
l					
m					
n					
o					
p					
q					
r					
s					
t					
u					
v					

2 Net gain or (loss) shown on California Schedule(s) K-1 (100S, 541, 565, and 568) 2

3 Capital gain distributions (federal Form 1099-DIV, box 2a) 3

4 Total 2019 gains from all sources. Add column (e) amounts of line 1, line 2,
and line 3. 4

5 2019 loss. Add column (d) amounts of line 1
and line 2. 5 ()

6 California capital loss carryover from 2018, if any. See instructions 6 (5,483.)

7 Total 2019 loss. Add line 5 and line 6. 7 (5,483.)

SIVA SRINIVASA REDDY PASAM AND SRUTHI SEELAM

039-98-3376



- 8 Combine line 4 and line 7. If a loss, go to line 9. If a gain, go to line 10. 8 -5,483.
- 9 If line 8 is a loss, enter the smaller of: **a** the loss on line 8.
b \$3,000 (\$1,500 if married/RDP filing separate). See instructions. 9 (3,000.)
- 10 Enter the gain or (loss) from federal Form 1040 or 1040-SR, line 6. 10 -3,000.
- 11 Enter the California gain from line 8 or (loss) from line 9. 11 -3,000.
- 12a If line 10 is **more** than line 11, enter the difference here and on Schedule CA (540), Part I, Section A,
line 6, column B 12a _____
- 12b If line 10 is **less** than line 11, enter the difference here and on Schedule CA (540), Part I, Section A,
line 6, column C 12b _____

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

Your first name and middle initial SIVA SRINIVASA REDDY PASAM		Last name PASAM	Your social security number 039-98-3376
If joint return, spouse's first name and middle initial SRUTHI SEELAM		Last name SEELAM	Spouse's social security number 949-92-7625
Home address (number and street). If you have a P.O. box, see instructions. 1001 S MAIN ST #L204		Apt. no.	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. <input type="checkbox"/> You <input type="checkbox"/> Spouse
City, town or post office, state, and ZIP code. If you have a foreign address, also complete spaces below (see instructions). MILPITAS, CA 95035			
Foreign country name	Foreign province/state/county	Foreign postal code	If more than four dependents, see instructions and ✓ here <input type="checkbox"/>

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

Age/Blindness You: Were born before January 2, 1955 Are blind Spouse: Was born before January 2, 1955 Is blind

Dependents (see instructions):		(2) Social security number	(3) Relationship to you	(4) ✓ if qualifies for (see instructions):	
(1) First name	Last name			Child tax credit	Credit for other dependents
RISHVITH REDDY PASAM		747-81-8202	SON	<input checked="" type="checkbox"/>	

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

1 Wages, salaries, tips, etc. Attach Form(s) W-2	1	121,396.
2a Tax-exempt interest	2a	
2b Taxable int. Att. Sch. B if reqd.	2b	
3a Qualified dividends	3a	
3b Ordinary div. Att. Sch. B if reqd.	3b	
4a IRA distributions	4a	
4b Taxable amount	4b	
4c Pensions and annuities	4c	
4d Taxable amount	4d	
5a Social security benefits	5a	
5b Taxable amount	5b	
6 Capital gain or (loss). Attach Schedule D if required. If not required, check here	6	-3,000.
7a Other income from Schedule 1, line 9	7a	
7b Add lines 1, 2b, 3b, 4b, 4d, 5b, 6, and 7a. This is your total income	7b	118,396.
8a Adjustments to income from Schedule 1, line 22	8a	
8b Subtract line 8a from line 7b. This is your adjusted gross income	8b	118,396.
9 Standard deduction or itemized deductions (from Schedule A)	9	24,400.
10 Qualified business income deduction. Attach Form 8995 or Form 8995-A	10	
11a Add lines 9 and 10	11a	24,400.
11b Taxable income. Subtract line 11a from line 8b. If zero or less, enter -0-	11b	93,996.

12a Tax (see inst.) Check if any from Form(s): 1 <input type="checkbox"/> 8814		
2 <input type="checkbox"/> 4972 3 <input type="checkbox"/>	12a	12,392.
b Add Schedule 2, line 3, and line 12a and enter the total	12b	12,392.
13a Child tax credit or credit for other dependents	13a	2,000.
b Add Schedule 3, line 7, and line 13a and enter the total	13b	2,000.
14 Subtract line 13b from line 12b. If zero or less, enter -0-	14	10,392.
15 Other taxes, including self-employment tax, from Schedule 2, line 10	15	
16 Add lines 14 and 15. This is your total tax	16	10,392.
17 Federal income tax withheld from Forms W-2 and 1099	17	12,711.
18 Other payments and refundable credits:		
a Earned income credit (EIC) NO	18a	
b Additional child tax credit. Attach Schedule 8812	18b	
c American opportunity credit from Form 8863, line 8	18c	
d Schedule 3, line 14	18d	
e Add lines 18a through 18d. These are your total other payments and refundable credits	18e	
19 Add lines 17 and 18e. These are your total payments	19	12,711.

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

Refund

20 If line 19 is more than line 16, subtract line 16 from line 19. This is the amount you overpaid	20	2,319.
21a Amount of line 20 you want refunded to you . If Form 8888 is attached, check here <input type="checkbox"/>	21a	2,319.
b Routing number 111000025 c Type: <input checked="" type="checkbox"/> Checking <input type="checkbox"/> Savings		
d Account number 488033414719		
22 Amount of line 20 you want applied to your 2020 estimated tax	22	

Direct deposit? See instructions.

Amount You Owe

23 Amount you owe. Subtract line 19 from line 16. For details on how to pay, see instructions	23	
24 Estimated tax penalty (see instructions)	24	

Third Party Designee

(Other than paid preparer)

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

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.

Joint return? See instructions. Keep a copy for your records.

Your signature _____	Date _____	Your occupation SENIOR SOFTWARE EN	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 HOMEMAKER	If the IRS sent your spouse an Identity Protection PIN, enter it here (see inst.)
Phone no. (205) 299-0919	Email address _____		

Paid Preparer Use Only

Preparer's name THIRUPATHI NAIDU BANDARU	Preparer's signature THIRUPATHI NAIDU BANDARU	Date	PTIN P01664957	Check if: <input type="checkbox"/> 3rd Party Designee
Firm's name GLOBAL TAX SOLUTIONS	Phone no.		<input checked="" type="checkbox"/> Self-employed	
Firm's address 13039 CINDERELLA LANE FRISCO, TX 75035			Firm's EIN	

Go to www.irs.gov/Form1040 for instructions and the latest information.

SCHEDULE D
(Form 1040 or 1040-SR)

Department of the Treasury
Internal Revenue Service (99)

Capital Gains and Losses

- ▶ 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.

OMB No. 1545-0074

2019

Attachment
Sequence No. **12**

Name(s) shown on return

SIVA SRINIVASA REDDY PASAM AND SRUTHI SEELAM

Your social security number

039-98-3376

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				
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 -5,483.
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 -5,483.

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 instrs.				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

<p>16 Combine lines 7 and 15 and enter the result.</p> <ul style="list-style-type: none"> • If line 16 is a gain, enter the amount from line 16 on Form 1040 or 1040-SR, line 6; or Form 1040-NR, line 14. Then go to line 17 below. • If line 16 is a loss, skip lines 17 through 20 below. Then go to line 21. Also be sure to complete line 22. • If line 16 is zero, skip lines 17 through 21 below and enter -0- on Form 1040 or 1040-SR, line 6; or Form 1040-NR, line 14. Then go to line 22. 	16	-5,483.
<p>17 Are lines 15 and 16 both gains?</p> <p><input type="checkbox"/> Yes. Go to line 18.</p> <p><input type="checkbox"/> No. Skip lines 18 through 21, and go to line 22.</p>		
<p>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.</p>	18	
<p>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.</p>	19	
<p>20 Are lines 18 and 19 both zero or blank?</p> <p><input type="checkbox"/> Yes. Complete the Qualified Dividends and Capital Gain Tax Worksheet in the instructions for Forms 1040 and 1040-SR, line 12a (or in the instructions for Form 1040-NR, line 42). Don't complete lines 21 and 22 below.</p> <p><input type="checkbox"/> No. Complete the Schedule D Tax Worksheet in the instructions. Don't complete lines 21 and 22 below.</p>		
<p>21 If line 16 is a loss, enter here and on Form 1040 or 1040-SR, line 6; or Form 1040-NR, line 14, the smaller of:</p> <ul style="list-style-type: none"> • The loss on line 16; or • (\$3,000), or if married filing separately, (\$1,500)] 	21	-3,000.
<p>Note: When figuring which amount is smaller, treat both amounts as positive numbers.</p>		
<p>22 Do you have qualified dividends on Form 1040 or 1040-SR, line 3a; or Form 1040-NR, line 10b?</p> <p><input type="checkbox"/> Yes. Complete the Qualified Dividends and Capital Gain Tax Worksheet in the instructions for Forms 1040 and 1040-SR, line 12a (or in the instructions for Form 1040-NR, line 42).</p> <p><input checked="" type="checkbox"/> No. Complete the rest of Form 1040, 1040-SR, or 1040-NR.</p>		

Paid Preparer's Due Diligence Checklist

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

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

Taxpayer name(s) shown on return SIVA SRINIVASA REDDY PASAM AND SRUTHI SEELAM	Taxpayer identification number 039-98-3376
-----------------------------------------------------------------------------------------	------------------------------------------------------

Enter preparer's name and PTIN
THIRUPATHI NAIDU BANDARU P01664957

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 2019 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 compute 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 compute the amount(s) of the credit(s)	<input checked="" type="checkbox"/>	<input type="checkbox"/>	
List those documents, if any, that you relied on. _____ _____ _____			
6 Did you ask the taxpayer whether he/she could provide documentation to substantiate eligibility for the credit(s) and/or HOH filing status and the amount(s) of any credit(s) claimed on the return if his/her return is selected for audit?	<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?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
(If credits were disallowed or reduced, go to question 7a; if not, go to question 8.)			
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 or 1040-SR)?	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" 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, in fact, eligible to claim the EIC for the number of qualifying children claimed, or is eligible to claim the EIC without a qualifying child? (Skip 9b and 9c if the taxpayer is claiming the EIC and does not have a qualifying child.)	<input type="checkbox"/>	<input type="checkbox"/>	
b 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 checked="" 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 compute the amount(s) of the credit(s);
 - B. Complete this Form 8867 truthfully and accurately and complete the actions described in this checklist for any applicable credit(s) claimed and HOH filing status, if claimed;
 - C. Submit Form 8867 in the manner required; **and**
 - D. Keep all five of the following records for 3 years from the latest of the dates specified in the Form 8867 instructions under *Document Retention*.
 - 1. A copy of this Form 8867.
 - 2. The applicable worksheet(s) or your own worksheet(s) for any credit(s) claimed.
 - 3. Copies of any documents provided by the taxpayer on which you relied to determine the taxpayer's eligibility for the credit(s) and/or HOH filing status and to compute the amount(s) of the credit(s).
 - 4. A record of how, when, and from whom the information used to prepare this form and the applicable worksheet(s) was obtained.
 - 5. A record of any additional information you relied upon, including questions you asked and the taxpayer's responses, to determine the taxpayer's eligibility for the credit(s) and/or HOH filing status and to compute the amount(s) of the credit(s).

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

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