# Form **8879**

(Rev. August 2020)

Department of the Treasury Internal Revenue Service

## IRS e-file Signature Authorization

▶ ERO must obtain and retain completed Form 8879.

► Go to www.irs.gov/Form8879 for the latest information.

OMB No. 1545-0074

Subm	ission Identification Number (SID)			
Taxpaye	er's name	Social securit	y numbe	r
PRU:	DHVI CHANDRA NARRA	829-51-	5830	
Spouse	's name	Spouse's soci	al securi	ty number
Part	Tax Return Information — Tax Year Ending December 31, (Enter	year you a	e auth	orizing.)
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.			
1	Adjusted gross income		1	65,503.
2	Total tax		2	6,974.
3	Federal income tax withheld from Form(s) W-2 and Form(s) 1099		3	11,260.
4	Amount you want refunded to you		4	6,086.
5	Amount you owe		5	
Part	II Taxpayer Declaration and Signature Authorization (Be sure you get and I	eep a copy	of yo	ur return)
return of to send for any Agent of payme authoric payme business taxes to person Electro	owledge and belief, it is true, correct, and complete. I further declare that the amounts in Part I above (original or amended) I am now authorizing. I consent to allow my intermediate service provider, transmuth my return to the IRS and to receive from the IRS (a) an acknowledgement of receipt or reason for rejected an acceptance of the return or refund, and (c) the date of any refund. If applicable, I authorize the U to initiate an ACH electronic funds withdrawal (direct debit) entry to the financial institution account indient of my federal taxes owed on this return and/or a payment of estimated tax, and the financial institution action is to remain in full force and effect until I notify the U.S. Treasury Financial Agent to terminate the transfer of the payment (settlement) date. I also authorize the financial institutions involved in the corrective confidential information necessary to answer inquiries and resolve issues related to the particle and identification number (PIN) below is my signature for the income tax return (original or amended) I amount to the payment of the paym	itter, or electro ection of the tra S. Treasury ar cated in the ta the to debit the the authoriza- uests must be processing of ayment. I furti	nic returnismiss and its de x preparentry to tion. To receive the electer acki	rn originator (ERO) ion, <b>(b)</b> the reason signated Financial ration software for this account. This revoke (cancel) a ed no later than 2 ctronic payment of nowledge that the
X	I authorize  GLOBAL TAXES LLC  ERO firm name  signature on the income tax return (original or amended) I am now authorizing.  I will enter my PIN as my signature on the income tax return (original or amended) I am now authorizing.  I will enter my PIN as my signature on the income tax return (original or amended) I am n if you are entering your own PIN and your return is filed using the Practitioner PIN meth below.	ent dor ow authorizir	i't enter a	
Yours	signature ▶ Date ▶			
_				
Spous	se's PIN: check one box only			
	I authorize to enter or generate	-		as my
	signature on the income tax return (original or amended) I am now authorizing.		er five di ''t enter a	gits, but all zeros
	I will enter my PIN as my signature on the income tax return (original or amended) I am n if you are entering your own PIN <b>and</b> your return is filed using the Practitioner PIN meth below.			
Spous	se's signature ▶ Date ▶			
	Practitioner PIN Method Returns Only—continue below			
<b>Part</b>	III Certification and Authentication — Practitioner PIN Method Only			
ERO's	<b>S EFIN/PIN.</b> Enter your six-digit EFIN followed by your five-digit self-selected PIN. 5 8	7 2 7 8  Don't ente		1 9 8 9 os
authori	y that the above numeric entry is my PIN, which is my signature for the electronic individual income to zed to file for tax year indicated above for the taxpayer(s) indicated above. I confirm that I am submements of the Practitioner PIN method and <b>Pub. 1345,</b> Handbook for Authorized IRS e-file Providers of Ir	itting this retu	rn in ac	cordance with the
ERO's	signature ► Date ►			
	ERO Must Retain This Form — See Instructions			

Don't Submit This Form to the IRS Unless Requested To Do So

# **£1040**

Department of the Treasury—Internal Revenue Service (99)

U.S. Individual Income Tax Return

2020

OMB No. 1545-0074

IRS Use Only-Do not write or staple in this space.

Filing Status Check only one box.	If yo	Single Married filing jointly u checked the MFS box, enter the son is a child but not your dependent	name of									
Your first name	and m	iddle initial	Last na	me					Your	social secu	rity num	ber
PRUDHVI	CHA	NDRA	NARE	RA					829	829-51-5830		
If joint return, s	pouse's	s first name and middle initial	Last na	me					Spous	se's social s	ecurity r	number
	•	er and street). If you have a P.O. box, se	e instruction	ons.				Apt. no.	1	dential Elec		
		CLUB WAY			1 -					k here if yo se if filing jo		
		ce. If you have a foreign address, also c	omplete s	paces below.	Sta			code		to this fund		
COLUMBU			П.		_ OI		-	3219		elow will n		ge
Foreign country	/ name			Foreign province/state	e/coun	ty	Fore	eign postal cod	e your t	ax or refun	_	Spouse
At any time du	ring 20	020, did you receive, sell, send, exc	change, c	or otherwise acquire	e any	financial intere	est in	any virtual	currency	? <b>Ye</b> s	s 🔀 t	No
Standard Deduction		eone can claim:				•						
Age/Blindness	You:	Were born before January 2,	1956	Are blind Sr	ouse	: Was bo	rn be	efore January	, 2, 1956	i Is	blind	
Dependents	s (see	instructions):		(2) Social securi	tv	(3) Relationsh	air	(4) <b>✓</b> if	qualifies	for (see inst	ructions	):
If more		irst name Last name		, , , , , , , , , , , , , , , , , , , ,		to you				Credit for		
than four												
dependents,												
see instruction and check	s —											
here ►												
	1_	Wages, salaries, tips, etc. Attach	Form(s)	W-2						1	74,0	00.
Attach	2a	Tax-exempt interest	2a		<b>b</b> T	axable interes	t		. 2	2b		
Sch. B if required.	3a	Qualified dividends	3a		b C	Ordinary divide	nds		. 3	3b		
	4a	IRA distributions	4a		<b>b</b> T	axable amoun	ıt.		. 4	4b		
	5a	Pensions and annuities	5a		<b>b</b> T	axable amoun	ıt.			5b		
Standard	6a	Social security benefits	6a		<b>b</b> T	axable amoun	ıt.		. 6	6b		
Deduction for— Single or	7	Capital gain or (loss). Attach School	edule D if	required. If not red	quired	, check here		•		7		
Married filing	8	Other income from Schedule 1, li	ne 9 .							8	-8,4	197.
separately, \$12,400	9	Add lines 1, 2b, 3b, 4b, 5b, 6b, 7	, and 8. T	his is your <b>total in</b>	come				<b></b>	9	65,5	503.
Married filing	10	Adjustments to income:										
jointly or Qualifying	а	From Schedule 1, line 22				10	а					
widow(er), \$24,800	b	Charitable contributions if you take	e the star	ndard deduction. Se	e inst	ructions 10	b					
Head of	С	Add lines 10a and 10b. These are	your <b>tot</b>	al adjustments to	inco	me			<b>▶</b> 1	0с		
household, \$18,650	11	Subtract line 10c from line 9. This	s is your a	adjusted gross inc	ome				<b>•</b>	11	65,5	503.
If you checked	12	Standard deduction or itemized	d deduct	ions (from Schedul	e A)				. [	12	12,4	100.
any box under Standard	13	Qualified business income deduc	tion. Atta	ach Form 8995 or F	orm 8	8995-A				13		
Deduction, see instructions.	14	Add lines 12 and 13								14	12,4	
	15	Taxable income. Subtract line 1-	4 from lin	e 11. If zero or less	, ente	er-0			.   •	15	53,1	.03

Form 1040 (2020	)									Page <b>2</b>	
	16	Tax (see instructions). Check	if any from Form	ı(s): <b>1</b> 881	4 <b>2</b> 🗌 4972	3 🗌			16	7,478.	
	17	Amount from Schedule 2, lir				_			17		
	18	Add lines 16 and 17							18	7,478.	
	19	Child tax credit or credit for	other dependent	ts					19		
	20	Amount from Schedule 3, lir	ne 7						20	504.	
	21	Add lines 19 and 20							21	504.	
	22	Subtract line 21 from line 18	3. If zero or less,	enter -0					22	6,974.	
	23	Other taxes, including self-e	employment tax,	from Schedule	e 2, line 10 .				23	0.	
	24	Add lines 22 and 23. This is	your total tax					. •	24	6,974.	
	25	Federal income tax withheld	from:							, ,	
	а	Form(s) W-2				25a	11	,260.			
	b	Form(s) 1099				25b					
	С	Other forms (see instruction	s)			25c					
	d	Add lines 25a through 25c	,						25d	11,260.	
	26	2020 estimated tax paymen							26	,	
<ul> <li>If you have a L qualifying child,</li> </ul>	27	Earned income credit (EIC)				27					
attach Sch. EIC. F  If you have	28	Additional child tax credit. A				28					
nontaxable	29	American opportunity credit	from Form 8863	3. line 8 .     .		29					
combat pay, see instructions.	30	,		•		30	1	,800.			
	31	,	Recovery rebate credit. See instructions								
	32	Add lines 27 through 31. Th					dits	. ▶	32	1,800.	
	33	Add lines 25d, 26, and 32. T	,						33	13,060.	
	34	If line 33 is more than line 24	-						34	6,086.	
Refund	35a					-	-	. ▶ □	35a	6,086.	
Direct deposit?	▶b	Amount of line 34 you want <b>refunded to you.</b> If Form 8888 is attached, check here ▶ □  Routing number 1 1 1 0 0 0 0 2 5 ▶ <b>c</b> Type: ★ Checking □ Savings								3,000	
See instructions.	▶d	Account number 4 8 8 0 6 4 4 1 9 5 2 1									
	36	Amount of line 34 you want				36					
Amount	37	Subtract line 33 from line 24						. ▶	37		
You Owe	•			•							
For details on		<b>Note:</b> Schedule H and Schedule SE filers, line 37 may not represent all of the taxes you owe for 2020. See Schedule 3, line 12e, and its instructions for details.									
how to pay, see instructions.	38	Estimated tax penalty (see in	•			38					
Third Party	Do	you want to allow another				? See					
Designee		structions	•				Yes. C	omplete	below.	<b>X</b> No	
Ü	De	signee's		Phone			Pers	onal iden	tification		
	naı	me ►		no. ►			num	ber (PIN)	<u> </u>		
Sign		der penalties of perjury, I declare									
Here		lief, they are true, correct, and com	ipiete. Declaration (			ased on a	ui iniormati			,	
	Yo	ur signature		Date	Your occupation			- 1		nt you an Identity IN, enter it here	
Joint return?				SOFTWARE ENGINEER					e inst.) 🕨		
See instructions.	Sp	ouse's signature. If a joint return,	both must sign.	Date Spouse's occupation					ne IRS ser	nt your spouse an	
Keep a copy for your records.	,									ection PIN, enter it here	
your records.								(see	e inst.) 🕨		
		one no.	12	Email address				D.T		T	
Paid		eparer's name	Preparer's signat			Date		PTIN		Check if:	
Preparer	RV	SSMANIKUMARAPPANA	RVSSMANIK	UMARAPPAI	ARAPPANA 01/24/2021 PC					Self-employed	
Use Only		m's name ► GLOBAL TA						Pho	Phone no. (646)727-7157		
	Fir	m's address ▶ 2530 Pebb	le Creek I	n Cummin	g GA 30041			Firr	n's EIN ▶		
Go to www.irs.go	ov/Forn	n1040 for instructions and the late	est information.		BAA	REV (	)1/15/21 PR(	)		Form <b>1040</b> (2020)	

#### **SCHEDULE 1** (Form 1040)

**Additional Income and Adjustments to Income** 

OMB No. 1545-0074

Department of the Treasury Internal Revenue Service

PRUDHVI CHANDRA NARRA

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

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

Attachment Sequence No. **01** Your social security number

829-51-5830

Par	t I Additional Income		
1	Taxable refunds, credits, or offsets of state and local income taxes	1	
<b>2</b> a	Alimony received	2a	
b	Date of original divorce or separation agreement (see instructions) ▶		
3	Business income or (loss). Attach Schedule C	3	
4	Other gains or (losses). Attach Form 4797	4	
5	Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E	5	-8,497.
6	Farm income or (loss). Attach Schedule F	6	
7	Unemployment compensation	7	
8	Other income. List type and amount ▶		
_		8	
9	Combine lines 1 through 8. Enter here and on Form 1040, 1040-SR, or 1040-NR, line 8	9	0 407
Par	tili Adjustments to Income	9	-8,497.
10		10	
11	Educator expenses	10	
• • • • • • • • • • • • • • • • • • • •	officials. Attach Form 2106	11	
12	Health savings account deduction. Attach Form 8889	12	
13	Moving expenses for members of the Armed Forces. Attach Form 3903	13	
14	Deductible part of self-employment tax. Attach Schedule SE	14	
15	Self-employed SEP, SIMPLE, and qualified plans	15	
16	Self-employed health insurance deduction	16	
17	Penalty on early withdrawal of savings	17	
18a		18a	
b	Recipient's SSN		
С	Date of original divorce or separation agreement (see instructions)		
19	IRA deduction	19	
20	Student loan interest deduction	20	
21	Tuition and fees deduction. Attach Form 8917	21	
22	Add lines 10 through 21. These are your <b>adjustments to income.</b> Enter here and		
	on Form 1040, 1040-SR, or 1040-NR, line 10a	22	

### **SCHEDULE 3** (Form 1040)

Department of the Treasury Internal Revenue Service

d Other:

## **Additional Credits and Payments**

OMB No. 1545-0074

Add lines 8 through 12f. Enter here and on Form 1040, 1040-SR, or 1040-NR, line 31

e Deferral for certain Schedule H or SE filers (see instructions)

**f** Add lines 12a through 12e . . . . . . . . . . . . . . .

► Attach to Form 1040, 1040-SR, or 1040-NR. Attachment Sequence No. **03** ▶ Go to www.irs.gov/Form1040 for instructions and the latest information.

	(S) Shown on Form 1040, 1040-SR, or 1040-NR DHVI CHANDRA NARRA		cial security number 51–5830		
	t I Nonrefundable Credits	025	<u> </u>		
1	Foreign tax credit. Attach Form 1116 if required		1		
2	Credit for child and dependent care expenses. Attach Form 2441		2		
3	Education credits from Form 8863, line 19	3	504.		
4	Retirement savings contributions credit. Attach Form 8880		4		
5	Residential energy credits. Attach Form 5695	5			
6	Other credits from Form: <b>a</b> $\square$ 3800 <b>b</b> $\square$ 8801 <b>c</b> $\square$		6		
7	Add lines 1 through 6. Enter here and on Form 1040, 1040-SR, or 1040-NR, lin		7	504.	
Par	t II Other Payments and Refundable Credits				
8	Net premium tax credit. Attach Form 8962		8		
9	Amount paid with request for extension to file (see instructions)		9		
10	Excess social security and tier 1 RRTA tax withheld		10		
11	Credit for federal tax on fuels. Attach Form 4136		11		
12	Other payments or refundable credits:				
а	Form 2439				
b	Qualified sick and family leave credits from Schedule(s) H and Form(s) 7202				
С	Health coverage tax credit from Form 8885				

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

REV 01/15/21 PRO

BAA

12d

12e

Schedule 3 (Form 1040) 2020

12f

13

## **SCHEDULE E**

Department of the Treasury

(Form 1040)

### **Supplemental Income and Loss**

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

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

OMB No. 1545-0074

▶ Go to www.irs.gov/ScheduleE for instructions and the latest information. Internal Revenue Service (99)

Attachment Sequence No. **13** 

ivairie(s)	Shown on return								100	ii Sociai	Security	Hullibel	
PRUD	HVI CHANDRA NAR	RA							82	29-51	-5830	)	
Part	Income or Loss	From Rental R	eal Estate and Roy	yaltie	s Note	: If you a	are in th	e business o	f renti	ng pers	onal pro	operty, use	
	Schedule C. See i	instructions. If you	are an individual, repo	ort farr	m rental i	ncome c	or loss f	rom <b>Form 48</b>	<b>35</b> or	page 2	, line 40	).	
A Dic	l you make any paymer	nts in 2020 that v	vould require you to	file F	orm(s) 1	099? Se	ee instr	ructions .			Y	es 🛛 No	
B If "	Yes," did you or will yo	ou file required F	orm(s) 1099?								□ Y	es 🗌 No	
1a	Physical address of e	each property (st	reet, city, state, ZIP	code	<del>)</del>								
Α	MIYAPUR HYDERA	BAD TELANGA	NA IN 500049										
В													
С													
1b	Type of Property (from list below)	above, rep	ental real estate proport the number of fai	ir renta	al and			Rental Days	Per	sonal l Days	Jse	QJV	
Α	1	if you meet	se days. Check the <b>(</b> t the requirements to	file a	s a	Α		365		(			
В		qualified jo	the requirements to int venture. See inst	ructio	ns.	В							
С						С							
Туре	of Property:				'						'		
1 Sing	le Family Residence	3 Vacation/S	Short-Term Rental	5 Lai	nd	7	7 Self-	Rental					
2 Mult	ti-Family Residence	4 Commerci		6 Ro	yalties	8	3 Othe	r (describe)					
Incom	e:		Properties:			Α		В				С	
3	Rents received			3		į	500.						
4	Royalties received .			4									
Expen	ses:												
5	Advertising			5									
6	Auto and travel (see in	nstructions) .		6									
7	Cleaning and mainten			7		2,2	245.						
8	Commissions			8									
9	Insurance			9									
10	Legal and other profes	ssional fees .		10									
11	Management fees .			11									
12	Mortgage interest paid	d to banks, etc.	(see instructions)	12									
13	Other interest			13									
14	Repairs			14		3,!	550.						
15	Supplies			15		1,6	677.						
16	Taxes			16									
17	Utilities			17		1,!	525.						
18	Depreciation expense	or depletion		18									_
19				19									_
20	Total expenses. Add I	•		20		8,9	997.						_
21	Subtract line 20 from	, ,	` • ·										
	result is a (loss), see i		nd out if you must	١		0	400						
				21		-8,4	49/.						_
22	Deductible rental real			00	,	0 4	07 \	/					١
00-	on Form 8582 (see ins			22	Į(	-8,4		(		)(			)
23a	Total of all amounts re	•					23a		5	00.			
b	Total of all amounts re	•		erties			23b						
C	Total of all amounts re	•					23c						
d	Total of all amounts re	•					23d 23e		0 0	0.7			
e 24	Total of all amounts re	•		i . Hinalii			238		8,9	24			
24 25	<b>Income.</b> Add positive <b>Losses.</b> Add royalty los				-		tor tot		.	25 (		0 /07	_
25	• •									20 (		8,497.	
26	Total rental real esta												
	here. If Parts II, III, IV Schedule 1 (Form 104								OII	26		-8,497	
	551154415 1 (1 51111 104	,	moo, moidue uns an	. Tour It		Jul Oil		on page 2		20		0,10,	•

# Form **8863**

Department of the Treasury Internal Revenue Service (99)

# Education Credits (American Opportunity and Lifetime Learning Credits)

► Attach to Form 1040 or 1040-SR.

▶ Go to www.irs.gov/Form8863 for instructions and the latest information.

OMB No. 1545-0074

2020
Attachment Sequence No. 50

Name(s) shown on return
PRUDHVI CHANDRA NARRA

Your social security number 829-51-5830



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.

_					
Par					
1	After completing Part III for each student, enter the total of all amounts from all P	arts II	II, line 30	1	
2	Enter: \$180,000 if married filing jointly; \$90,000 if single, head of household, or qualifying widow(er)	2			
3	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	3			
4	Subtract line 3 from line 2. If zero or less, <b>stop</b> ; you can't take any education credit	4			
5	Enter: \$20,000 if married filing jointly; \$10,000 if single, head of household, or qualifying widow(er)	5			
6	If line 4 is:		,		
	• Equal to or more than line 5, enter 1.000 on line 6		<b>I</b>		
	• Less than line 5, divide line 4 by line 5. Enter the result as a decimal (roat least three places)		I	6	
7	Multiply line 1 by line 6. <b>Caution:</b> If you were under age 24 at the end of the conditions described in the instructions, you <b>can't</b> take the refundable America skip line 8, enter the amount from line 7 on line 9, and check this box	an op	portunity credit;	7	
8	Refundable American opportunity credit. Multiply line 7 by 40% (0.40). Enter			-	
0	on Form 1040 or 1040-SR, line 29. Then go to line 9 below.			8	
Part					
9	Subtract line 8 from line 7. Enter here and on line 2 of the Credit Limit Worksheet	(see	instructions) .	9	
10	After completing Part III for each student, enter the total of all amounts from a	•	,		
	zero, skip lines 11 through 17, enter -0- on line 18, and go to line 19			10	7,200.
11	Enter the smaller of line 10 or \$10,000			11	7,200.
12	Multiply line 11 by 20% (0.20)			12	1,440.
13	Enter: \$138,000 if married filing jointly; \$69,000 if single, head of household, or qualifying widow(er)	13	69,000.		
14	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	14	65,503.		
15	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	15	3,497.		
16	Enter: \$20,000 if married filing jointly; \$10,000 if single, head of household, or qualifying widow(er)	16	10,000.		
17	If line 15 is:		•		
	• Equal to or more than line 16, enter 1.000 on line 17 and go to line 18				
	• Less than line 16, divide line 15 by line 16. Enter the result as a decimal (roundlaces)			17	0.350
18	Multiply line 12 by line 17. Enter here and on line 1 of the Credit Limit Worksheet			18	504.
19	Nonrefundable education credits. Enter the amount from line 7 of the Credit	Limit	Worksheet (see		
	instructions) here and on Schedule 3 (Form 1040), line 3			19	504.

Name(s) shown on return	Your social security number			
PRUDHVI CHANDRA NARRA	829-51-5830			



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.

Davi		- 0						
	Student and Educational Institution Information. See instructions.							
20	Student name (as shown on page 1 of your tax return)	21 Student social security number (as shown on page 1 of						
	PRUDHVI CHANDRA	your tax return)						
	NARRA		829-51-5830					
_22	Educational institution information (see instructions)  Name of first educational institution	I	land of a constant of the state of the state of	: /:6				
а	UNIVERSITY OF THE CUMBERLANDS	<b>D.</b> 1	Name of second educational institut	ion (ii	any)			
	1) Address. Number and street (or P.O. box). City, town or	(4)	Address. Number and street (or P.	O box	() City town or			
(	post office, state, and ZIP code. If a foreign address, see	(1)	post office, state, and ZIP code. If					
	instructions.		instructions.	u 1010	1911 daa1 000, 000			
	6178 COLLEGE STATION DR							
	Williamsburg KY 40769							
	2) Did the student receive Form 1098-T	(2)	Did the student receive Form 1098	;-T _				
,-	from this institution for 2020?		from this institution for 2020?		Yes No			
(;	Did the student receive Form 1098-T	(3)	Did the student receive Form 1098	-T				
	from this institution for 2019 with box  Yes  No		from this institution for 2019 with b	ox [	Yes No			
	7 checked?		7 checked?					
(4	4) Enter the institution's employer identification number (EIN)		Enter the institution's employer					
	if you're claiming the American opportunity credit or if you		(EIN) if you're claiming the America					
	checked "Yes" in (2) or (3). You can get the EIN from Form		if you checked "Yes" in (2) or (3)		•			
	1098-T or from the institution.		from Form 1098-T or from the insti	tution	•			
	61-0470593							
23	Has the Hope Scholarship Credit or American opportunity	\/-	- Ctanl					
	credit been claimed for this student for any 4 tax years		es - <b>Stop!</b> to line 31 for this student. No	– Go	to line 24.			
	before 2020?							
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				p! Go to line 31			
	other recognized postsecondary educational credential?		for t	his st	udent.			
	See instructions.							
25	Did the student complete the first 4 years of postsecondary	Vo	es – Stop!					
20	education before 2020? See instructions.			– Go	to line 26.			
			udent.					
26	Was the student convicted, before the end of 2020, of a		s – Stop!	– Cor	nplete lines 27			
	felony for possession or distribution of a controlled		to line 31 for this		of for this student.			
	substance?	stı	udent.					
	You <b>can't</b> take the American opportunity credit and the li	ifetime l	earning credit for the same student	in the	same year. If			
CAUT	you complete lines 27 through 30 for this student, don't o	complet	e line 31.					
CAUI	American Opportunity Credit							
27	Adjusted qualified education expenses (see instructions). <b>Dor</b>	ı't ente	more than \$4,000	27				
28	Subtract \$2,000 from line 27. If zero or less, enter -0			28				
29				29				
30	If line 28 is zero, enter the amount from line 27. Otherwise, a	add \$2,	000 to the amount on line 29 and					
	enter the result. Skip line 31. Include the total of all amounts f	rom all l	Parts III, line 30, on Part I, line 1.	30				
	Lifetime Learning Credit							
31	Adjusted qualified education expenses (see instructions). Incl				_			
	III, line 31, on Part II, line 10			31	7,200.			