

IRS e-file Signature Authorization

▶ ERO must obtain and retain completed Form 8879.
▶ Go to www.irs.gov/Form8879 for the latest information.

Submission Identification Number (SID) ▶

| | |
|---|--|
| Taxpayer's name DIPTI ARUN KATE | Social security number 162-96-2191 |
| Spouse's name | Spouse's social security number |

Part I Tax Return Information – Tax Year Ending December 31, 2021 (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.

| | | |
|--|----------|---------|
| 1 Adjusted gross income | 1 | 41,243. |
| 2 Total tax | 2 | 3,236. |
| 3 Federal income tax withheld from Form(s) W-2 and Form(s) 1099 | 3 | 6,572. |
| 4 Amount you want refunded to you | 4 | 3,336. |
| 5 Amount you owe | 5 | |

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

| | | | | |
|---|---|---|---|---|
| 6 | 2 | 1 | 9 | 1 |
|---|---|---|---|---|

 as my signature on the income tax return (original or amended) I am now authorizing.
ERO firm name
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 _____ to enter or generate my PIN

| | | | | |
|--|--|--|--|--|
| | | | | |
|--|--|--|--|--|

 as my signature on the income tax return (original or amended) I am now authorizing.
ERO firm name
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 separately (MFS) Qualifying widow(er) (QW)

If you checked the QW box, enter the child's name if the qualifying person is a child but not your dependent ▶

Check only one box.

| | | |
|---|--------------------------|--|
| Your first name and middle initial DIPTI ARUN | Last name KATE | Your identifying number (see instructions) 162-96-2191 |
| Home address (number and street or rural route). If you have a P.O. box, see instructions. 9865 ERMA ROAD | | Apt. no. 356 |
| City, town, or post office. If you have a foreign address, also complete spaces below. SAN DIEGO | | State CA |
| Foreign country name | | ZIP code 92131 |
| Foreign province/state/county | | Foreign postal code |

At any time during 2021, did you receive, sell, exchange, or otherwise dispose of any financial interest in any virtual currency? Yes No

| Dependents (see instructions): | (1) First name | Last name | (2) Dependent's identifying number | (3) Dependent's relationship to you | (4) <input checked="" type="checkbox"/> if qualifies for (see inst.): Child tax credit | Credit for other dependents |
|--|----------------|-----------|------------------------------------|-------------------------------------|--|-----------------------------|
| If more than four dependents, see instructions and check here ▶ <input type="checkbox"/> | | | | | <input type="checkbox"/> | <input type="checkbox"/> |
| | | | | | <input type="checkbox"/> | <input type="checkbox"/> |
| | | | | | <input type="checkbox"/> | <input type="checkbox"/> |
| | | | | | <input type="checkbox"/> | <input type="checkbox"/> |

| | | | | |
|---|--|------------|------------|---------|
| Income Effectively Connected With U.S. Trade or Business | 1a Wages, salaries, tips, etc. Attach Form(s) W-2 | | 1a | 39,255. |
| | b Scholarship and fellowship grants. Attach Form(s) 1042-S or required statement. See instructions | | 1b | |
| | c Total income exempt by a treaty from Schedule OI (Form 1040-NR), Item L, line 1(e) | 1c | | |
| | 2a Tax-exempt interest | 2a | | |
| | 3a Qualified dividends | 3a | 65. | |
| | 4a IRA distributions | 4a | | |
| | 5a Pensions and annuities | 5a | | |
| | 6 Reserved for future use | | 6 | |
| | 7 Capital gain or (loss). Attach Schedule D (Form 1040) if required. If not required, check here | | 7 | 6,813. |
| | 8 Other income from Schedule 1 (Form 1040), line 10 | | 8 | -4,890. |
| | 9 Add lines 1a, 1b, 2b, 3b, 4b, 5b, 7, and 8. This is your total effectively connected income | | 9 | 41,243. |
| | 10 Adjustments to income: | | | |
| | a From Schedule 1 (Form 1040), line 26 | 10a | | |
| | b Reserved for future use | 10b | | |
| | c Scholarship and fellowship grants excluded | 10c | | |
| | d Add lines 10a and 10c. These are your total adjustments to income | | 10d | |
| | 11 Subtract line 10d from line 9. This is your adjusted gross income | | 11 | 41,243. |
| | 12a Itemized deductions (from Schedule A (Form 1040-NR)) or, for certain residents of India, standard deduction. See instructions <i>Std. Dedn US/India Treaty</i> | 12a | 12,550. | |
| | b Charitable contributions for certain residents of India. See instructions | 12b | | |
| | c Add lines 12a and 12b | | 12c | 12,550. |
| | 13a Qualified business income deduction from Form 8995 or Form 8995-A | 13a | | |
| | b Exemptions for estates and trusts only. See instructions | 13b | | |
| | c Add lines 13a and 13b | | 13c | |
| | 14 Add lines 12c and 13c | | 14 | 12,550. |
| | 15 Taxable income. Subtract line 14 from line 11. If zero or less, enter -0- | | 15 | 28,693. |

| | | | |
|------------|---|------------|--------|
| 16 | Tax (see instructions). Check if any from Form(s): 1 <input type="checkbox"/> 8814 2 <input type="checkbox"/> 4972 3 <input type="checkbox"/> _____ | 16 | 3,236. |
| 17 | Amount from Schedule 2 (Form 1040), line 3 | 17 | 0. |
| 18 | Add lines 16 and 17 | 18 | 3,236. |
| 19 | Nonrefundable child tax credit or credit for other dependents from Schedule 8812 (Form 1040) | 19 | |
| 20 | Amount from Schedule 3 (Form 1040), line 8 | 20 | |
| 21 | Add lines 19 and 20 | 21 | |
| 22 | Subtract line 21 from line 18. If zero or less, enter -0- | 22 | 3,236. |
| 23a | Tax on income not effectively connected with a U.S. trade or business from Schedule NEC (Form 1040-NR), line 15 | 23a | |
| b | Other taxes, including self-employment tax, from Schedule 2 (Form 1040), line 21 | 23b | |
| c | Transportation tax (see instructions) | 23c | |
| d | Add lines 23a through 23c | 23d | |
| 24 | Add lines 22 and 23d. This is your total tax | 24 | 3,236. |
| 25 | Federal income tax withheld from: | | |
| a | Form(s) W-2 | 25a | 6,572. |
| b | Form(s) 1099 | 25b | |
| c | Other forms (see instructions) | 25c | |
| d | Add lines 25a through 25c | 25d | 6,572. |
| e | Form(s) 8805 | 25e | |
| f | Form(s) 8288-A | 25f | |
| g | Form(s) 1042-S | 25g | |
| 26 | 2021 estimated tax payments and amount applied from 2020 return | 26 | |
| 27 | Reserved for future use | 27 | |
| 28 | Refundable child tax credit or additional child tax credit from Schedule 8812 (Form 1040) | 28 | |
| 29 | Credit for amount paid with Form 1040-C | 29 | |
| 30 | Reserved for future use | 30 | |
| 31 | Amount from Schedule 3 (Form 1040), line 15 | 31 | |
| 32 | Add lines 28, 29, and 31. These are your total other payments and refundable credits | 32 | |
| 33 | Add lines 25d, 25e, 25f, 25g, 26, and 32. These are your total payments | 33 | 6,572. |

| | | | | |
|--------------------------------------|------------|---|------------|--------|
| Refund | 34 | If line 33 is more than line 24, subtract line 24 from line 33. This is the amount you overpaid | 34 | 3,336. |
| | 35a | Amount of line 34 you want refunded to you . If Form 8888 is attached, check here <input type="checkbox"/> | 35a | 3,336. |
| Direct deposit? See instructions. | b | Routing number 0 7 1 9 2 1 8 9 1 c Type: <input checked="" type="checkbox"/> Checking <input type="checkbox"/> Savings | | |
| | d | Account number 4 6 9 2 5 9 4 1 6 9 | | |
| | e | If you want your refund check mailed to an address outside the United States not shown on page 1, enter it here. | | |
| | 36 | Amount of line 34 you want applied to your 2022 estimated tax | 36 | |

| | | | | |
|-----------------------|-----------|---|-----------|--|
| Amount You Owe | 37 | Amount you owe. Subtract line 33 from line 24. For details on how to pay, see instructions | 37 | |
| | 38 | Estimated tax penalty (see instructions) | 38 | |

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

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

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

Your signature Date Your occupation PROJECT ENGINEER If the IRS sent you an Identity Protection PIN, enter it here (see inst.)

Phone no. Email address

Paid Preparer Use Only

| | | | | |
|--|---|--------------------|-----------------------------|---|
| Preparer's name SYAM PRIYA RAM SAGAR GUPTA TALLAM | Preparer's signature SYAM PRIYA RAM SAGAR GUPTA TALLAM | Date 03/21/2022 | PTIN P02082703 | Check if: <input type="checkbox"/> Self-employed |
| Firm's name GLOBAL TAXES LLC | Firm's address 2530 Pebble Creek Ln Cumming GA 30041 | | Phone no. (678) 965-9522 | Firm's EIN 30-1017196 |

**SCHEDULE 1
(Form 1040)**

Department of the Treasury
Internal Revenue Service

Additional Income and Adjustments to Income

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

OMB No. 1545-0074

2021
Attachment
Sequence No. **01**

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

Your social security number
162-96-2191

Part I Additional Income

| | | | |
|-----------|---|-----------|---------|
| 1 | Taxable refunds, credits, or offsets of state and local income taxes | 1 | |
| 2a | Alimony received | 2a | |
| b | Date of original divorce or separation agreement (see instructions) ▶ _____ | | |
| 3 | Business income or (loss). Attach Schedule C | 3 | |
| 4 | Other gains or (losses). Attach Form 4797 | 4 | |
| 5 | Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E | 5 | -4,890. |
| 6 | Farm income or (loss). Attach Schedule F | 6 | |
| 7 | Unemployment compensation | 7 | |
| 8 | Other income: | | |
| a | Net operating loss | 8a | () |
| b | Gambling income | 8b | |
| c | Cancellation of debt | 8c | |
| d | Foreign earned income exclusion from Form 2555 | 8d | () |
| e | Taxable Health Savings Account distribution | 8e | |
| f | Alaska Permanent Fund dividends | 8f | |
| g | Jury duty pay | 8g | |
| h | Prizes and awards | 8h | |
| i | Activity not engaged in for profit income | 8i | |
| j | Stock options | 8j | |
| k | Income from the rental of personal property if you engaged in the rental for profit but were not in the business of renting such property | 8k | |
| l | Olympic and Paralympic medals and USOC prize money (see instructions) | 8l | |
| m | Section 951(a) inclusion (see instructions) | 8m | |
| n | Section 951A(a) inclusion (see instructions) | 8n | |
| o | Section 461(l) excess business loss adjustment | 8o | |
| p | Taxable distributions from an ABLE account (see instructions) | 8p | |
| z | Other income. List type and amount ▶ _____ | 8z | |
| 9 | Total other income. Add lines 8a through 8z | 9 | |
| 10 | Combine lines 1 through 7 and 9. Enter here and on Form 1040, 1040-SR, or 1040-NR, line 8 | 10 | -4,890. |

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

Schedule 1 (Form 1040) 2021

Part II Adjustments to Income

| | | | | |
|------------|--|------------|------------|--|
| 11 | Educator expenses | | 11 | |
| 12 | Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106 | | 12 | |
| 13 | Health savings account deduction. Attach Form 8889 | | 13 | |
| 14 | Moving expenses for members of the Armed Forces. Attach Form 3903 | | 14 | |
| 15 | Deductible part of self-employment tax. Attach Schedule SE | | 15 | |
| 16 | Self-employed SEP, SIMPLE, and qualified plans | | 16 | |
| 17 | Self-employed health insurance deduction | | 17 | |
| 18 | Penalty on early withdrawal of savings | | 18 | |
| 19a | Alimony paid | | 19a | |
| b | Recipient's SSN | ▶ _____ | | |
| c | Date of original divorce or separation agreement (see instructions) ▶ _____ | | | |
| 20 | IRA deduction | | 20 | |
| 21 | Student loan interest deduction | | 21 | |
| 22 | Reserved for future use | | 22 | |
| 23 | Archer MSA deduction | | 23 | |
| 24 | Other adjustments: | | | |
| a | Jury duty pay (see instructions) | 24a | | |
| b | Deductible expenses related to income reported on line 8k from the rental of personal property engaged in for profit | 24b | | |
| c | Nontaxable amount of the value of Olympic and Paralympic medals and USOC prize money reported on line 8l | 24c | | |
| d | Reforestation amortization and expenses | 24d | | |
| e | Repayment of supplemental unemployment benefits under the Trade Act of 1974 | 24e | | |
| f | Contributions to section 501(c)(18)(D) pension plans | 24f | | |
| g | Contributions by certain chaplains to section 403(b) plans | 24g | | |
| h | Attorney fees and court costs for actions involving certain unlawful discrimination claims (see instructions) | 24h | | |
| i | Attorney fees and court costs you paid in connection with an award from the IRS for information you provided that helped the IRS detect tax law violations | 24i | | |
| j | Housing deduction from Form 2555 | 24j | | |
| k | Excess deductions of section 67(e) expenses from Schedule K-1 (Form 1041) | 24k | | |
| z | Other adjustments. List type and amount ▶ _____ | 24z | | |
| 25 | Total other adjustments. Add lines 24a through 24z | | 25 | |
| 26 | Add lines 11 through 23 and 25. These are your adjustments to income . Enter here and on Form 1040 or 1040-SR, line 10, or Form 1040-NR, line 10a | | 26 | |

**SCHEDULE NEC
(Form 1040-NR)**

Tax on Income Not Effectively Connected With a U.S. Trade or Business

OMB No. 1545-0074

2021
Attachment
Sequence No. **7B**

Department of the Treasury
Internal Revenue Service (99)

▶ Go to www.irs.gov/Form1040NR for instructions and the latest information.
▶ Attach to Form 1040-NR.

Name shown on Form 1040-NR
DIPTI ARUN KATE

Your identifying number
162-96-2191

Enter **amount of income** under the appropriate rate of tax. See instructions.

| Nature of Income | | (a) 10% | (b) 15% | (c) 30% | (d) Other (specify) | |
|---|------------|---------|---------|---------|---------------------|---|
| | | | | | % | % |
| 1 Dividends and dividend equivalents: | | | | | | |
| a Dividends paid by U.S. corporations | 1a | | | | | |
| b Dividends paid by foreign corporations | 1b | | | | | |
| c Dividend equivalent payments received with respect to section 871(m) transactions | 1c | | | | | |
| 2 Interest: | | | | | | |
| a Mortgage | 2a | | | | | |
| b Paid by foreign corporations | 2b | | | | | |
| c Other | 2c | | | | | |
| 3 Industrial royalties (patents, trademarks, etc.) | 3 | | | | | |
| 4 Motion picture or TV copyright royalties | 4 | | | | | |
| 5 Other royalties (copyrights, recording, publishing, etc.) | 5 | | | | | |
| 6 Real property income and natural resources royalties | 6 | | | | | |
| 7 Pensions and annuities | 7 | | | | | |
| 8 Social security benefits | 8 | | | | | |
| 9 Capital gain from line 18 below | 9 | | | | | |
| 10 Gambling—Residents of Canada only. Enter net income in column (c). If zero or less, enter -0-. | | | | | | |
| a Winnings _____ | | | | | | |
| b Losses _____ | 10c | | | | | |
| 11 Gambling winnings—Residents of countries other than Canada. Note: Losses not allowed | 11 | | | | | |
| 12 Other (specify) ▶ _____ | 12 | | | | | |
| 13 Add lines 1a through 12 in columns (a) through (d) | 13 | | | | | |
| 14 Multiply line 13 by rate of tax at top of each column | 14 | | | | | |
| 15 Tax on income not effectively connected with a U.S. trade or business. Add columns (a) through (d) of line 14. Enter the total here and on Form 1040-NR, line 23a ▶ | 15 | | | | | |

Capital Gains and Losses From Sales or Exchanges of Property

| Enter only the capital gains and losses from property sales or exchanges that are from sources within the United States and not effectively connected with a U.S. business. Do not include a gain or loss on disposing of a U.S. real property interest; report these gains and losses on Schedule D (Form 1040). Report property sales or exchanges that are effectively connected with a U.S. business on Schedule D (Form 1040), Form 4797, or both. | 16 | (a) Kind of property and description (if necessary, attach statement of descriptive details not shown below) | (b) Date acquired mm/dd/yyyy | (c) Date sold mm/dd/yyyy | (d) Sales price | (e) Cost or other basis | (f) LOSS If (e) is more than (d), subtract (d) from (e). | (g) GAIN If (d) is more than (e), subtract (e) from (d). |
|--|-----------|---|---------------------------------|-----------------------------|-----------------|----------------------------|--|--|
| | | | | | | | | |
| | | | | | | | | |
| | | | | | | | | |
| | | | | | | | | |
| | | | | | | | | |
| | 17 | Add columns (f) and (g) of line 16 | | | | | () | |
| | 18 | Capital gain. Combine columns (f) and (g) of line 17. Enter the net gain here and on line 9 above. If a loss, enter -0- . ▶ | | | | | | |

**SCHEDULE OI
(Form 1040-NR)**

Department of the Treasury
Internal Revenue Service (99)

Other Information

▶ Go to www.irs.gov/Form1040NR for instructions and the latest information.
▶ Attach to Form 1040-NR.
▶ Answer all questions.

OMB No. 1545-0074

2021
Attachment
Sequence No. **7C**

Name shown on Form 1040-NR

Your identifying number

DIPTI ARUN KATE

162-96-2191

- A** Of what country or countries were you a citizen or national during the tax year? INDIA
- B** In what country did you claim residence for tax purposes during the tax year? United States
- C** Have you ever applied to be a green card holder (lawful permanent resident) of the United States? Yes No
- D** Were you ever:
1. A U.S. citizen? Yes No
2. A green card holder (lawful permanent resident) of the United States? Yes No
- If you answer "Yes" to (1) or (2), see Pub. 519, chapter 4, for expatriation rules that apply to you.
- E** If you had a visa on the last day of the tax year, enter your visa type. If you did not have a visa, enter your U.S. immigration status on the last day of the tax year. F1
- F** Have you ever changed your visa type (nonimmigrant status) or U.S. immigration status? Yes No
- If you answered "Yes," indicate the date and nature of the change ▶

- G** List all dates you entered and left the United States during 2021. See instructions.
- Note:** If you are a resident of Canada or Mexico **AND** commute to work in the United States at frequent intervals, check the box for **Canada or Mexico** and skip to item H. Canada Mexico

| Date entered United States mm/dd/yy | Date departed United States mm/dd/yy |
|--|---|
| | |
| | |
| | |
| | |

| Date entered United States mm/dd/yy | Date departed United States mm/dd/yy |
|--|---|
| | |
| | |
| | |
| | |

- H** Give number of days (including vacation, nonworkdays, and partial days) you were present in the United States during: 2019 _____, 2020 _____, and 2021 358.
- I** Did you file a U.S. income tax return for any prior year? Yes No
If "Yes," give the latest year and form number you filed ▶ 1040NR
- J** Are you filing a return for a trust? Yes No
If "Yes," did the trust have a U.S. or foreign owner under the grantor trust rules, make a distribution or loan to a U.S. person, or receive a contribution from a U.S. person? Yes No
- K** Did you receive total compensation of \$250,000 or more during the tax year? Yes No
If "Yes," did you use an alternative method to determine the source of this compensation? Yes No

- L** Income Exempt From Tax—If you are claiming exemption from income tax under a U.S. income tax treaty with a foreign country, complete (1) through (3) below. See Pub. 901 for more information on tax treaties.
1. Enter the name of the country, the applicable tax treaty article, the number of months in prior years you claimed the treaty benefit, and the amount of exempt income in the columns below. Attach Form 8833 if required. See instructions.

| (a) Country | (b) Tax treaty article | (c) Number of months claimed in prior tax years | (d) Amount of exempt income in current tax year |
|-------------|------------------------|---|---|
| | | | |
| | | | |
| | | | |

- (e) Total.** Enter this amount on Form 1040-NR, line 1c. Do not enter it on line 1a or line 1b ▶
2. Were you subject to tax in a foreign country on any of the income shown in 1(d) above? Yes No
3. Are you claiming treaty benefits pursuant to a Competent Authority determination? Yes No
If "Yes," attach a copy of the Competent Authority determination letter to your return.

- M** Check the applicable box if:
1. This is the first year you are making an election to treat income from real property located in the United States as effectively connected with a U.S. trade or business under section 871(d). See instructions ▶
2. You have made an election in a previous year that has not been revoked, to treat income from real property located in the United States as effectively connected with a U.S. trade or business under section 871(d). See instructions ▶

SCHEDULE D
(Form 1040)

Capital Gains and Losses

OMB No. 1545-0074

2021

Attachment
Sequence No. **12**

Department of the Treasury
Internal Revenue Service (99)

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

Name(s) shown on return
DIPTI ARUN KATE

Your social security number
162-96-2191

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 | 122,455. | 115,930. | 288. | 6,813. |
| 2 Totals for all transactions reported on Form(s) 8949 with Box B checked | | | | |
| 3 Totals for all transactions reported on Form(s) 8949 with Box C checked | | | | |
| 4 Short-term gain from Form 6252 and short-term gain or (loss) from Forms 4684, 6781, and 8824 | | | | 4 |
| 5 Net short-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1 | | | | 5 |
| 6 Short-term capital loss carryover. Enter the amount, if any, from line 8 of your Capital Loss Carryover Worksheet in the instructions | | | | 6 () |
| 7 Net short-term capital gain or (loss). Combine lines 1a through 6 in column (h). If you have any long-term capital gains or losses, go to Part II below. Otherwise, go to Part III on the back | | | | 7 6,813. |

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

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

Part III Summary

| | | |
|---|-----------|--------|
| <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, 1040-SR, or 1040-NR, line 7. Then, go to line 17 below. • If line 16 is a loss, skip lines 17 through 20 below. Then, go to line 21. Also be sure to complete line 22. • If line 16 is zero, skip lines 17 through 21 below and enter -0- on Form 1040, 1040-SR, or 1040-NR, line 7. Then, go to line 22. | 16 | 6,813. |
| <p>17 Are lines 15 and 16 both gains?</p> <p><input type="checkbox"/> Yes. Go to line 18.</p> <p><input checked="" 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 and are you not filing Form 4952?</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 16. 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, 1040-SR, or 1040-NR, line 7, 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) } <p>Note: When figuring which amount is smaller, treat both amounts as positive numbers.</p> | 21 | () |
| <p>22 Do you have qualified dividends on Form 1040, 1040-SR, or 1040-NR, line 3a?</p> <p><input checked="" type="checkbox"/> Yes. Complete the Qualified Dividends and Capital Gain Tax Worksheet in the instructions for Forms 1040 and 1040-SR, line 16.</p> <p><input type="checkbox"/> No. 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 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

DIPTI ARUN KATE

Social security number or taxpayer identification number

162-96-2191

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

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

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

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

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

| 1 | (a) Description of property (Example: 100 sh. XYZ Co.) | (b) Date acquired (Mo., day, yr.) | (c) Date sold or disposed of (Mo., day, yr.) | (d) Proceeds (sales price) (see instructions) | (e) Cost or other basis. See the Note below and see <i>Column (e)</i> in the separate instructions | Adjustment, if any, to gain or loss. If you enter an amount in column (g), enter a code in column (f). See the separate instructions. | | (h) Gain or (loss). Subtract column (e) from column (d) and combine the result with column (g) |
|--|--|---|---|--|--|---|--------------------------------|--|
| | | | | | | (f) Code(s) from instructions | (g) Amount of adjustment | |
| | MORGAN STANLEY DOMESTIC HOLDINGS, INC | 01/01/21 | 12/31/21 | 122,455. | 115,930. | W | 288. | 6,813. |
| | | | | | | | | |
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| | | | | | | | | |
| 2 Totals. Add the amounts in columns (d), (e), (g), and (h) (subtract negative amounts). Enter each total here and include on your Schedule D, line 1b (if Box A above is checked), line 2 (if Box B above is checked), or line 3 (if Box C above is checked) ► | | | | 122,455. | 115,930. | | 288. | 6,813. |

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.)

2021

Department of the Treasury
Internal Revenue Service (99)

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

Attachment
Sequence No. **13**

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

Name(s) shown on return

Your social security number

DIPTI ARUN KATE

162-96-2191

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 2021 that would require you to file Form(s) 1099? See instructions Yes No

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

| | | | | | |
|-----------|---|--|------------------|-------------------|--------------------------|
| 1a | Physical address of each property (street, city, state, ZIP code) | | | | |
| A | HADAPSAR PUNE MAHARASHTRA IN 411028 | | | | |
| B | | | | | |
| C | | | | | |
| 1b | Type of Property (from list below) | 2 For each rental real estate property listed above, report the number of fair rental and personal use days. Check the QJV box only if you meet the requirements to file as a qualified joint venture. See instructions. | Fair Rental Days | Personal Use Days | QJV |
| A | 3 | | A 310 | 0 | <input type="checkbox"/> |
| B | | | B | | <input type="checkbox"/> |
| C | | | C | | <input type="checkbox"/> |

Type of Property:

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

| Income: | | Properties: | A | B | C |
|----------|------------------------------|-------------|------|---|---|
| 3 | Rents received | 3 | 600. | | |
| 4 | Royalties received | 4 | | | |

Expenses:

| | | | | | |
|-----------|--|-----------|--------|--|--|
| 5 | Advertising | 5 | | | |
| 6 | Auto and travel (see instructions) | 6 | | | |
| 7 | Cleaning and maintenance | 7 | 1,080. | | |
| 8 | Commissions. | 8 | | | |
| 9 | Insurance | 9 | | | |
| 10 | Legal and other professional fees | 10 | | | |
| 11 | Management fees | 11 | 900. | | |
| 12 | Mortgage interest paid to banks, etc. (see instructions) | 12 | | | |
| 13 | Other interest. | 13 | | | |
| 14 | Repairs. | 14 | 1,350. | | |
| 15 | Supplies | 15 | 1,110. | | |
| 16 | Taxes | 16 | | | |
| 17 | Utilities. | 17 | 1,050. | | |
| 18 | Depreciation expense or depletion | 18 | | | |
| 19 | Other (list) ▶ | 19 | | | |
| 20 | Total expenses. Add lines 5 through 19 | 20 | 5,490. | | |

21 Subtract line 20 from line 3 (rents) and/or 4 (royalties). If result is a (loss), see instructions to find out if you must file Form 6198 **21** -4,890.

22 Deductible rental real estate loss after limitation, if any, on Form 8582 (see instructions) **22** (-4,890.)

| | | | | |
|------------|--|------------|--------|--|
| 23a | Total of all amounts reported on line 3 for all rental properties | 23a | 600. | |
| b | Total of all amounts reported on line 4 for all royalty properties | 23b | | |
| c | Total of all amounts reported on line 12 for all properties | 23c | | |
| d | Total of all amounts reported on line 18 for all properties | 23d | | |
| e | Total of all amounts reported on line 20 for all properties | 23e | 5,490. | |

24 **Income.** Add positive amounts shown on line 21. Do not include any losses **24**

25 **Losses.** Add royalty losses from line 21 and rental real estate losses from line 22. Enter total losses here **25** (4,890.)

26 **Total rental real estate and royalty income or (loss).** Combine lines 24 and 25. Enter the result here. If Parts II, III, IV, and line 40 on page 2 do not apply to you, also enter this amount on Schedule 1 (Form 1040), line 5. Otherwise, include this amount in the total on line 41 on page 2 **26** -4,890.

For Paperwork Reduction Act Notice, see the separate instructions.

Schedule E (Form 1040) 2021

Health Savings Accounts (HSAs)

Department of the Treasury
Internal Revenue Service

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

2021
Attachment
Sequence No. **52**

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

Social security number of HSA beneficiary. If both spouses have HSAs, see instructions ▶ **162-96-2191**

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

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

| | | | |
|-----------|--|---|---------------------------------|
| 1 | Check the box to indicate your coverage under a high-deductible health plan (HDHP) during 2021. See instructions ▶ | <input checked="" type="checkbox"/> Self-only | <input type="checkbox"/> Family |
| 2 | HSA contributions you made for 2021 (or those made on your behalf), including those made from January 1, 2022, through April 15, 2022, that were for 2021. Do not include employer contributions, contributions through a cafeteria plan, or rollovers. See instructions | 2 | 0. |
| 3 | If you were under age 55 at the end of 2021 and, on the first day of every month during 2021, you were, or were considered, an eligible individual with the same coverage, enter \$3,600 (\$7,200 for family coverage). All others , see the instructions for the amount to enter | 3 | 3,600. |
| 4 | Enter the amount you and your employer contributed to your Archer MSAs for 2021 from Form 8853, lines 1 and 2. If you or your spouse had family coverage under an HDHP at any time during 2021, also include any amount contributed to your spouse's Archer MSAs | 4 | 0. |
| 5 | Subtract line 4 from line 3. If zero or less, enter -0- | 5 | 3,600. |
| 6 | Enter the amount from line 5. But if you and your spouse each have separate HSAs and had family coverage under an HDHP at any time during 2021, see the instructions for the amount to enter | 6 | 3,600. |
| 7 | If you were age 55 or older at the end of 2021, married, and you or your spouse had family coverage under an HDHP at any time during 2021, enter your additional contribution amount. See instructions | 7 | 0. |
| 8 | Add lines 6 and 7 | 8 | 3,600. |
| 9 | Employer contributions made to your HSAs for 2021 | 9 | 564. |
| 10 | Qualified HSA funding distributions | 10 | |
| 11 | Add lines 9 and 10 | 11 | 564. |
| 12 | Subtract line 11 from line 8. If zero or less, enter -0- | 12 | 3,036. |
| 13 | HSA deduction. Enter the smaller of line 2 or line 12 here and on Schedule 1 (Form 1040), Part II, line 13 Caution: If line 2 is more than line 13, you may have to pay an additional tax. See instructions. | 13 | 0. |

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

| | | | |
|------------|--|------------|--|
| 14a | Total distributions you received in 2021 from all HSAs (see instructions) | 14a | |
| b | Distributions included on line 14a that you rolled over to another HSA. Also include any excess contributions (and the earnings on those excess contributions) included on line 14a that were withdrawn by the due date of your return. See instructions | 14b | |
| c | Subtract line 14b from line 14a | 14c | |
| 15 | Qualified medical expenses paid using HSA distributions (see instructions) | 15 | |
| 16 | Taxable HSA distributions. Subtract line 15 from line 14c. If zero or less, enter -0-. Also, include this amount in the total on Schedule 1 (Form 1040), Part I, line 8e | 16 | |
| 17a | If any of the distributions included on line 16 meet any of the Exceptions to the Additional 20% Tax (see instructions), check here ▶ <input type="checkbox"/> | | |
| b | Additional 20% tax (see instructions). Enter 20% (0.20) of the distributions included on line 16 that are subject to the additional 20% tax. Also, include this amount in the total on Schedule 2 (Form 1040), Part II, line 17c | 17b | |

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

| | | | |
|-----------|---|-----------|--|
| 18 | Last-month rule | 18 | |
| 19 | Qualified HSA funding distribution | 19 | |
| 20 | Total income. Add lines 18 and 19. Include this amount on Schedule 1 (Form 1040), Part I, line 8z, and enter "HSA" and the amount on the dotted line | 20 | |
| 21 | Additional tax. Multiply line 20 by 10% (0.10). Include this amount in the total on Schedule 2 (Form 1040), Part II, line 17d | 21 | |