

### IRS e-file Signature Authorization

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

Submission Identification Number (SID) ▶

|  |                                       |
|--|---------------------------------------|
| Taxpayer's name<br>PAVAN KUMAR KARANAM | Social security number<br>597-08-2505 |
| 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 | 55,321. |
| 2 | Total tax   | 2 | 3,653.  |
| 3 | Federal income tax withheld from Form(s) W-2 and Form(s) 1099 | 3 | 6,026.  |
| 4 | Amount you want refunded to you                               | 4 | 3,773.  |
| 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 

|   |   |   |   |   |
|---|---|---|---|---|
| 8 | 2 | 5 | 0 | 5 |
|---|---|---|---|---|

 as my signature on the income tax return (original or amended) I am now authorizing. Enter five digits, but don't enter all zeros
- I will enter my PIN as my signature on the income tax return (original or amended) I am now authorizing. Check this box **only** if you are entering your own PIN and your return is filed using the Practitioner PIN method. The ERO must complete Part III below.

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

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

- I authorize \_\_\_\_\_ to enter or generate my PIN \_\_\_\_\_ as my signature on the income tax return (original or amended) I am now authorizing. Enter five digits, but don't enter all zeros
- I will enter my PIN as my signature on the income tax return (original or amended) I am now authorizing. Check this box **only** if you are entering your own PIN and your return is filed using the Practitioner PIN method. The ERO must complete Part III below.

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

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

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

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

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

Don't enter all zeros

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

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

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

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

Personal information section including: Your first name and middle initial (PAVAN KUMAR), Last name (KARANAM), Your social security number (597-08-2505), Spouse's social security number, Home address (7150 N TERRA VISA DR), City (PEORIA), State (IL), ZIP code (61614), and Foreign information.

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

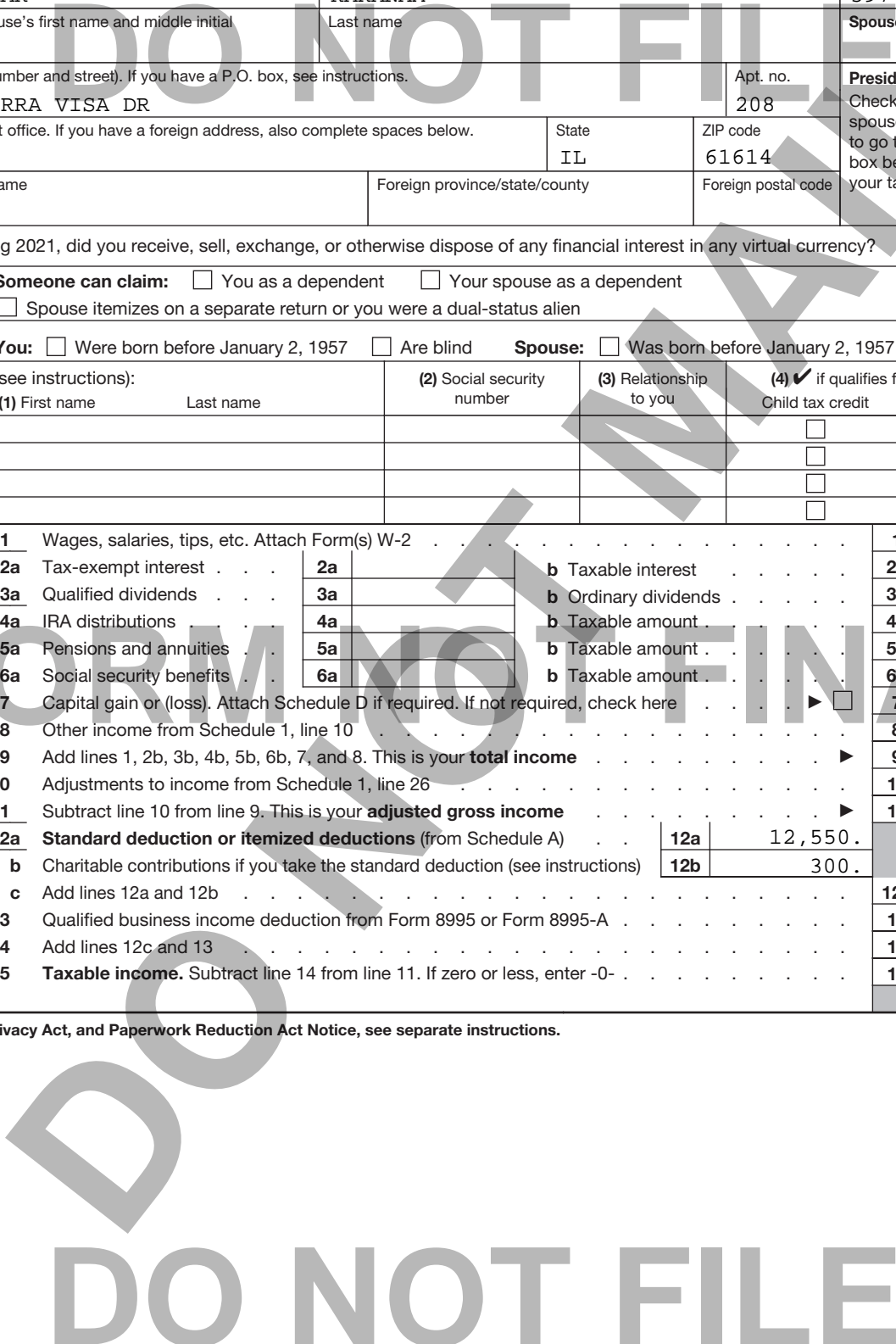
Standard Deduction Someone can claim: [ ] You as a dependent [ ] Your spouse as a dependent [ ] Spouse itemizes on a separate return or you were a dual-status alien

Age/Blindness You: [ ] Were born before January 2, 1957 [ ] Are blind Spouse: [ ] Was born before January 2, 1957 [ ] Is blind

Table for Dependents with columns: (1) First name, Last name, (2) Social security number, (3) Relationship to you, (4) Child tax credit, Credit for other dependents.

Main income and deduction table with rows 1-15. Includes sections for Attach Sch. B if required, Standard Deduction for, and Total income (55,321) and Taxable income (42,471).

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



|                       |  |            |        |
|-----------------------|--|------------|--------|
| <b>16</b>             | <b>Tax</b> (see instructions). Check if any from Form(s): <b>1</b> <input type="checkbox"/> 8814 <b>2</b> <input type="checkbox"/> 4972 <b>3</b> <input type="checkbox"/> _____  | <b>16</b>  | 5,093. |
| <b>17</b>             | Amount from Schedule 2, line 3   | <b>17</b>  |        |
| <b>18</b>             | Add lines 16 and 17  | <b>18</b>  | 5,093. |
| <b>19</b>             | Nonrefundable child tax credit or credit for other dependents from Schedule 8812   | <b>19</b>  |        |
| <b>20</b>             | Amount from Schedule 3, line 8   | <b>20</b>  | 1,440. |
| <b>21</b>             | Add lines 19 and 20  | <b>21</b>  | 1,440. |
| <b>22</b>             | Subtract line 21 from line 18. If zero or less, enter -0-  | <b>22</b>  | 3,653. |
| <b>23</b>             | Other taxes, including self-employment tax, from Schedule 2, line 21   | <b>23</b>  | 0.     |
| <b>24</b>             | Add lines 22 and 23. This is your <b>total tax</b>   | <b>24</b>  | 3,653. |
| <b>25</b>             | Federal income tax withheld from:  |            |        |
|                       | <b>a</b> Form(s) W-2   | <b>25a</b> | 6,026. |
|                       | <b>b</b> Form(s) 1099  | <b>25b</b> |        |
|                       | <b>c</b> Other forms (see instructions)  | <b>25c</b> |        |
|                       | <b>d</b> Add lines 25a through 25c   | <b>25d</b> | 6,026. |
| <b>26</b>             | 2021 estimated tax payments and amount applied from 2020 return  | <b>26</b>  |        |
| <b>27a</b>            | Earned income credit (EIC)<br>Check here if you were born after January 1, 1998, and before January 2, 2004, and you satisfy all the other requirements for taxpayers who are at least age 18, to claim the EIC. See instructions <input type="checkbox"/> | <b>27a</b> |        |
|                       | <b>b</b> Nontaxable combat pay election  | <b>27b</b> |        |
|                       | <b>c</b> Prior year (2019) earned income   | <b>27c</b> |        |
| <b>28</b>             | Refundable child tax credit or additional child tax credit from Schedule 8812  | <b>28</b>  |        |
| <b>29</b>             | American opportunity credit from Form 8863, line 8   | <b>29</b>  |        |
| <b>30</b>             | Recovery rebate credit. See instructions   | <b>30</b>  | 1,400. |
| <b>31</b>             | Amount from Schedule 3, line 15  | <b>31</b>  |        |
| <b>32</b>             | Add lines 27a and 28 through 31. These are your <b>total other payments and refundable credits</b>   | <b>32</b>  | 1,400. |
| <b>33</b>             | Add lines 25d, 26, and 32. These are your <b>total payments</b>  | <b>33</b>  | 7,426. |
| <b>Refund</b>         | <b>34</b> If line 33 is more than line 24, subtract line 24 from line 33. This is the amount you <b>overpaid</b>   | <b>34</b>  | 3,773. |
|                       | <b>35a</b> Amount of line 34 you want <b>refunded to you</b> . If Form 8888 is attached, check here <input type="checkbox"/>   | <b>35a</b> | 3,773. |
|                       | Direct deposit? See instructions.<br><b>b</b> Routing number: X X X X X X X X X X <b>c</b> Type: <input type="checkbox"/> Checking <input type="checkbox"/> Savings  |            |        |
|                       | <b>d</b> Account number: X   |            |        |
|                       | <b>36</b> Amount of line 34 you want <b>applied to your 2022 estimated tax</b>   | <b>36</b>  |        |
| <b>Amount You Owe</b> | <b>37</b> <b>Amount you owe</b> . Subtract line 33 from line 24. For details on how to pay, see instructions   | <b>37</b>  |        |
|                       | <b>38</b> Estimated tax penalty (see instructions)   | <b>38</b>  |        |

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

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

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

|   |      |                                    |  |
|---|------|------------------------------------|--|
| Your signature  | Date | Your occupation<br><b>ENGINEER</b> | If the IRS sent you an Identity Protection PIN, enter it here (see inst.) <input type="text"/>         |
| Spouse's signature. If a joint return, <b>both</b> must sign. | Date | Spouse's occupation                | If the IRS sent your spouse an Identity Protection PIN, enter it here (see inst.) <input type="text"/> |

Phone no. (937) 956-4132 Email address PAVANKARANAM10@GMAIL.COM

**Paid Preparer Use Only**

|   |  |                    |                             |   |
|---|--|--------------------|-----------------------------|---|
| Preparer's name<br>VENKATASAI PAVAN KUMAR DUDIPALLI | Preparer's signature<br>VENKATASAI PAVAN KUMAR DUDIPALLI | Date<br>01/19/2022 | PTIN<br>P02470833           | Check if:<br><input type="checkbox"/> Self-employed |
| Firm's name<br>GLOBAL TAXES LLC                     | Firm's address<br>2530 Pebble Creek Ln Cumming GA 30041  |                    | Phone no.<br>(678) 965-9522 | Firm's EIN<br>30-1017196                            |

**DO NOT FILE**

**SCHEDULE 3  
(Form 1040)**

Department of the Treasury  
Internal Revenue Service

**Additional Credits and Payments**

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

OMB No. 1545-0074

**2021**  
Attachment  
Sequence No. **03**

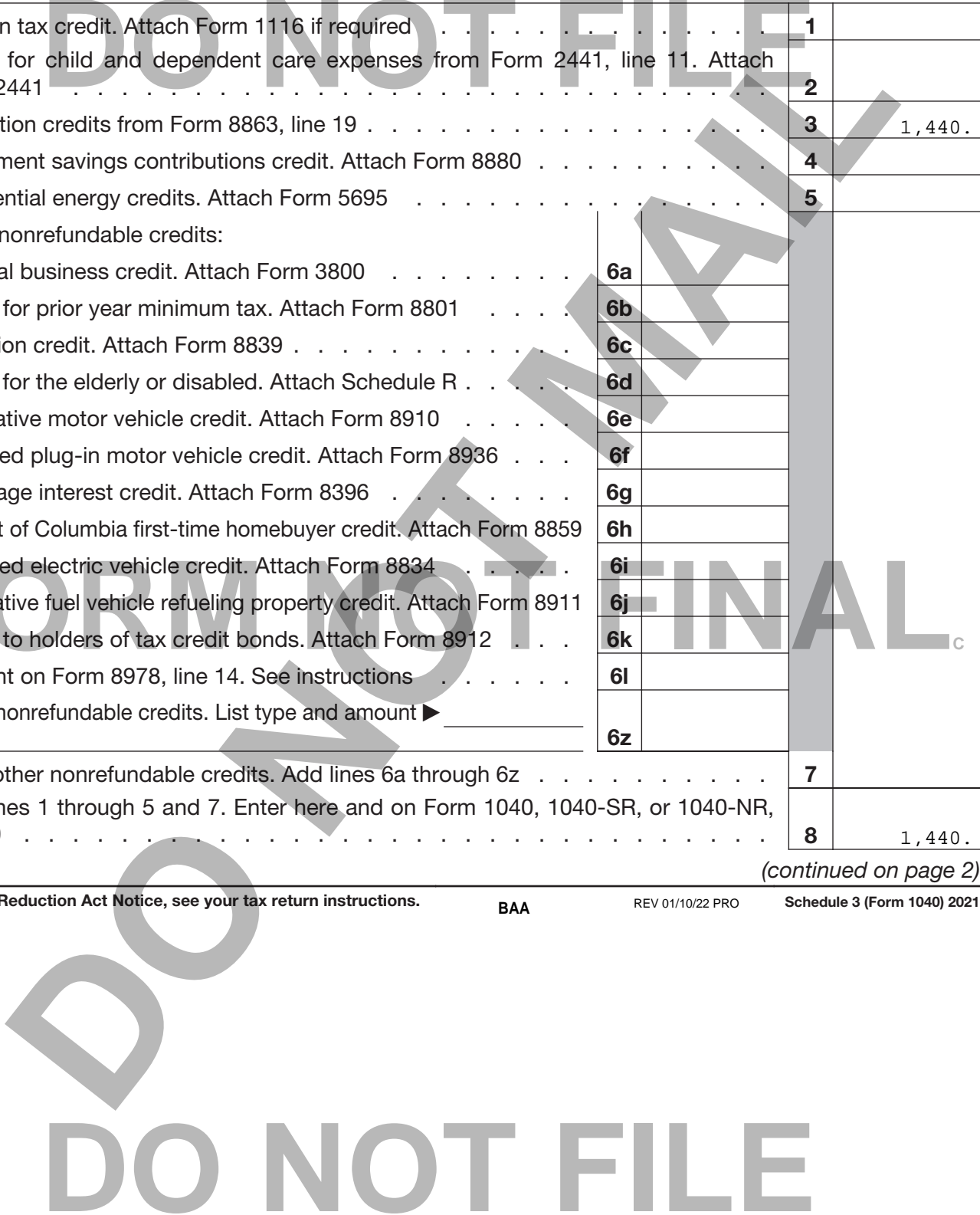
Name(s) shown on Form 1040, 1040-SR, or 1040-NR  
PAVAN KUMAR KARANAM

Your social security number  
597-08-2505

**Part I Nonrefundable Credits**

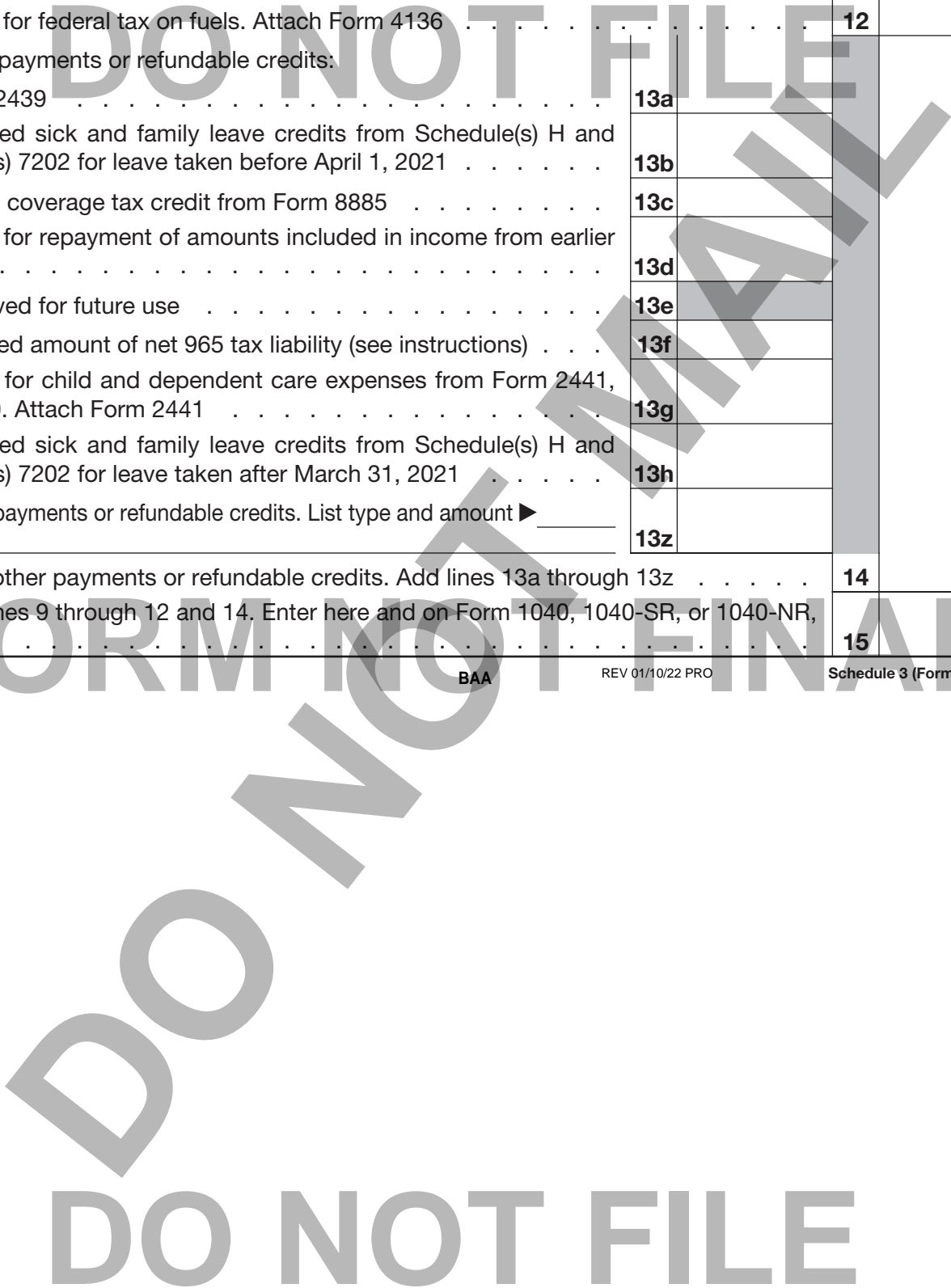
|          |  |           |        |
|----------|--|-----------|--------|
| <b>1</b> | Foreign tax credit. Attach Form 1116 if required . . . . .                                       | <b>1</b>  |        |
| <b>2</b> | Credit for child and dependent care expenses from Form 2441, line 11. Attach Form 2441 . . . . . | <b>2</b>  |        |
| <b>3</b> | Education credits from Form 8863, line 19 . . . . .  | <b>3</b>  | 1,440. |
| <b>4</b> | Retirement savings contributions credit. Attach Form 8880 . . . . .                              | <b>4</b>  |        |
| <b>5</b> | Residential energy credits. Attach Form 5695 . . . . .   | <b>5</b>  |        |
| <b>6</b> | Other nonrefundable credits:   |           |        |
| <b>a</b> | General business credit. Attach Form 3800 . . . . .  | <b>6a</b> |        |
| <b>b</b> | Credit for prior year minimum tax. Attach Form 8801 . . . . .                                    | <b>6b</b> |        |
| <b>c</b> | Adoption credit. Attach Form 8839 . . . . .  | <b>6c</b> |        |
| <b>d</b> | Credit for the elderly or disabled. Attach Schedule R . . . . .                                  | <b>6d</b> |        |
| <b>e</b> | Alternative motor vehicle credit. Attach Form 8910 . . . . .                                     | <b>6e</b> |        |
| <b>f</b> | Qualified plug-in motor vehicle credit. Attach Form 8936 . . . . .                               | <b>6f</b> |        |
| <b>g</b> | Mortgage interest credit. Attach Form 8396 . . . . .   | <b>6g</b> |        |
| <b>h</b> | District of Columbia first-time homebuyer credit. Attach Form 8859 . . . . .                     | <b>6h</b> |        |
| <b>i</b> | Qualified electric vehicle credit. Attach Form 8834 . . . . .                                    | <b>6i</b> |        |
| <b>j</b> | Alternative fuel vehicle refueling property credit. Attach Form 8911 . . . . .                   | <b>6j</b> |        |
| <b>k</b> | Credit to holders of tax credit bonds. Attach Form 8912 . . . . .                                | <b>6k</b> |        |
| <b>l</b> | Amount on Form 8978, line 14. See instructions . . . . .   | <b>6l</b> |        |
| <b>z</b> | Other nonrefundable credits. List type and amount ▶ _____  | <b>6z</b> |        |
| <b>7</b> | Total other nonrefundable credits. Add lines 6a through 6z . . . . .                             | <b>7</b>  |        |
| <b>8</b> | Add lines 1 through 5 and 7. Enter here and on Form 1040, 1040-SR, or 1040-NR, line 20 . . . . . | <b>8</b>  | 1,440. |

(continued on page 2)



**Part II Other Payments and Refundable Credits**

|           |  |            |           |
|-----------|--|------------|-----------|
| <b>9</b>  | Net premium tax credit. Attach Form 8962 . . . . .   |            | <b>9</b>  |
| <b>10</b> | Amount paid with request for extension to file (see instructions) . . . . .  |            | <b>10</b> |
| <b>11</b> | Excess social security and tier 1 RRTA tax withheld . . . . .  |            | <b>11</b> |
| <b>12</b> | Credit for federal tax on fuels. Attach Form 4136 . . . . .  |            | <b>12</b> |
| <b>13</b> | Other payments or refundable credits:  |            |           |
| <b>a</b>  | Form 2439 . . . . .  | <b>13a</b> |           |
| <b>b</b>  | Qualified sick and family leave credits from Schedule(s) H and Form(s) 7202 for leave taken before April 1, 2021 . . . . . | <b>13b</b> |           |
| <b>c</b>  | Health coverage tax credit from Form 8885 . . . . .  | <b>13c</b> |           |
| <b>d</b>  | Credit for repayment of amounts included in income from earlier years . . . . .  | <b>13d</b> |           |
| <b>e</b>  | Reserved for future use . . . . .  | <b>13e</b> |           |
| <b>f</b>  | Deferred amount of net 965 tax liability (see instructions) . . . . .  | <b>13f</b> |           |
| <b>g</b>  | Credit for child and dependent care expenses from Form 2441, line 10. Attach Form 2441 . . . . .                           | <b>13g</b> |           |
| <b>h</b>  | Qualified sick and family leave credits from Schedule(s) H and Form(s) 7202 for leave taken after March 31, 2021 . . . . . | <b>13h</b> |           |
| <b>z</b>  | Other payments or refundable credits. List type and amount ► _____   | <b>13z</b> |           |
| <b>14</b> | Total other payments or refundable credits. Add lines 13a through 13z . . . . .  |            | <b>14</b> |
| <b>15</b> | Add lines 9 through 12 and 14. Enter here and on Form 1040, 1040-SR, or 1040-NR, line 31 . . . . .                         |            | <b>15</b> |



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

Department of the Treasury  
Internal Revenue Service (99)

▶ Attach to Form 1040 or 1040-SR.

**2021**  
Attachment  
Sequence No. **50**

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

Name(s) shown on return

Your social security number

PAVAN KUMAR KARANAM

597-08-2505



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

**Part I Refundable American Opportunity Credit**

|   |   |   |  |
|---|---|---|--|
| 1 | After completing Part III for each student, enter the total of all amounts from all Parts III, 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:<br>• Equal to or more than line 5, enter 1.000 on line 6<br>• Less than line 5, divide line 4 by line 5. Enter the result as a decimal (rounded to at least three places)   | 6 |  |
| 7 | Multiply line 1 by line 6. <b>Caution:</b> If you were under age 24 at the end of the year <b>and</b> meet the conditions described in the instructions, you <b>can't</b> take the refundable American opportunity credit; skip line 8, enter the amount from line 7 on line 9, and check this box <input type="checkbox"/> | 7 |  |
| 8 | <b>Refundable American opportunity credit.</b> Multiply line 7 by 40% (0.40). Enter the amount here and on Form 1040 or 1040-SR, line 29. Then go to line 9 below.  | 8 |  |

**Part II Nonrefundable Education Credits**

|    |   |    |         |
|----|---|----|---------|
| 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 all Parts III, line 31. If 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: \$180,000 if married filing jointly; \$90,000 if single, head of household, or qualifying widow(er)  | 13 | 90,000. |
| 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 | 55,321. |
| 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 | 34,679. |
| 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:<br>• Equal to or more than line 16, enter 1.000 on line 17 and go to line 18<br>• Less than line 16, divide line 15 by line 16. Enter the result as a decimal (rounded to at least three places) | 17 | 1.000   |
| 18 | Multiply line 12 by line 17. Enter here and on line 1 of the Credit Limit Worksheet (see instructions) ▶  | 18 | 1,440.  |
| 19 | <b>Nonrefundable education credits.</b> Enter the amount from line 7 of the Credit Limit Worksheet (see instructions) here and on Schedule 3 (Form 1040), line 3  | 19 | 1,440.  |

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

BAA

REV 01/10/22 PRO

Form **8863** (2021)

**DO NOT FILE**

|  |  |
|--|--|
| Name(s) shown on return<br>PAVAN KUMAR KARANAM | Your social security number<br>597-08-2505 |
|--|--|



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

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

|  |   |
|--|---|
| <b>20</b> Student name (as shown on page 1 of your tax return)<br>PAVAN KUMAR<br>KARANAM | <b>21</b> Student social security number (as shown on page 1 of your tax return)<br><br>597-08-2505 |
|--|---|

|  |  |
|--|--|
| <b>22</b> Educational institution information (see instructions)   |  |
| <b>a.</b> Name of first educational institution<br>UNIVERSITY OF THE CUMBERLANDS<br><br><b>(1)</b> Address. Number and street (or P.O. box). City, town or post office, state, and ZIP code. If a foreign address, see instructions.<br>6178 COLLEGE STATION DRIVE<br>WILLIAMSBURG KY 40769<br><br><b>(2)</b> Did the student receive Form 1098-T from this institution for 2021? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No<br><br><b>(3)</b> Did the student receive Form 1098-T from this institution for 2020 with box 7 checked? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br><br><b>(4)</b> Enter the institution's employer identification number (EIN) if you're claiming the American opportunity credit or if you checked "Yes" in <b>(2)</b> or <b>(3)</b> . You can get the EIN from Form 1098-T or from the institution.<br><br>61-0470593 | <b>b.</b> Name of second educational institution (if any)<br><br><b>(1)</b> Address. Number and street (or P.O. box). City, town or post office, state, and ZIP code. If a foreign address, see instructions.<br><br><b>(2)</b> Did the student receive Form 1098-T from this institution for 2021? <input type="checkbox"/> Yes <input type="checkbox"/> No<br><br><b>(3)</b> Did the student receive Form 1098-T from this institution for 2020 with box 7 checked? <input type="checkbox"/> Yes <input type="checkbox"/> No<br><br><b>(4)</b> Enter the institution's employer identification number (EIN) if you're claiming the American opportunity credit or if you checked "Yes" in <b>(2)</b> or <b>(3)</b> . You can get the EIN from Form 1098-T or from the institution. |

|   |   |
|---|---|
| <b>23</b> Has the Hope Scholarship Credit or American opportunity credit been claimed for this student for any 4 tax years before 2021? | <input type="checkbox"/> Yes — <b>Stop!</b> Go to line 31 for this student. <input checked="" type="checkbox"/> No — Go to line 24. |
|---|---|

|  |   |
|--|---|
| <b>24</b> Was the student enrolled at least half-time for at least one academic period that began or is treated as having begun in 2021 at an eligible educational institution in a program leading towards a postsecondary degree, certificate, or other recognized postsecondary educational credential? See instructions. | <input checked="" type="checkbox"/> Yes — Go to line 25. <input type="checkbox"/> No — <b>Stop!</b> Go to line 31 for this student. |
|--|---|

|  |   |
|--|---|
| <b>25</b> Did the student complete the first 4 years of postsecondary education before 2021? See instructions. | <input checked="" type="checkbox"/> Yes — <b>Stop!</b> Go to line 31 for this student. <input type="checkbox"/> No — Go to line 26. |
|--|---|

|  |  |
|--|--|
| <b>26</b> Was the student convicted, before the end of 2021, of a felony for possession or distribution of a controlled substance? | <input type="checkbox"/> Yes — <b>Stop!</b> Go to line 31 for this student. <input type="checkbox"/> No — Complete lines 27 through 30 for this student. |
|--|--|



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

**American Opportunity Credit**

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

**Lifetime Learning Credit**

|   |           |        |
|---|-----------|--------|
| <b>31</b> Adjusted qualified education expenses (see instructions). Include the total of all amounts from all Parts III, line 31, on Part II, line 10 . . . . . | <b>31</b> | 7,200. |
|---|-----------|--------|