Form **8879**

(Rev. January 2021)

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	nission Identification Number (SID)				
Taxpay	ty numb	er			
SAN	IDEEP KUMAR REDDY PANDUGA	854-34	-7214	1	
Spouse	e's name	Spouse's soo	ial secu	ırity number	
Par	Tax Return Information — Tax Year Ending December 31, 2021 (Enter	year you a	re aut	horizing.)	
Enter	whole dollars only on lines 1 through 5.			<u> </u>	
Note:	Form 1040-SS filers use line 4 only. Leave lines 1, 2, 3, and 5 blank.				
1	Adjusted gross income		1	114,	426.
2	Total tax		2	18,	471.
3	Federal income tax withheld from Form(s) W-2 and Form(s) 1099		3	17,	615.
4	Amount you want refunded to you		4		
5	Amount you owe		5		856.
Part	Taxpayer Declaration and Signature Authorization (Be sure you get and k	кеер а сор	y of y	our retur	n)
return to sen for any Agent payme author payme taxes persor Electro	consending 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, transmed my return to the IRS and to receive from the IRS (a) an acknowledgement of receipt or reason for reject y delay in processing the return or refund, and (c) the date of any refund. If applicable, I authorize the Use to initiate an ACH electronic funds withdrawal (direct debit) entry to the financial institution account indicated in the financial transmeters of my federal taxes owed on this return and/or a payment of estimated tax, and the financial institution in the financial institution is to remain in full force and effect until I notify the U.S. Treasury Financial Agent to terminate ent, I must contact the U.S. Treasury Financial Agent at 1-888-353-4537. Payment cancellation requires days prior to the payment (settlement) date. I also authorize the financial institutions involved in the to receive confidential information necessary to answer inquiries and resolve issues related to the penal identification number (PIN) below is my signature for the income tax return (original or amended) I amonic Funds Withdrawal Consent. Agyer's PIN: check one box only I authorize GLOBAL TAXES LLC to enter or generate in the income tax return (original or amended) I amonic financial interesting your own PIN and your return is filed using the Practitioner PIN meth	itter, or electroction of the treatment	onic retransmismo its dax preparently tentry tation. The received from the received	urn originatesion, (b) the designated la aration soft of this according to this according to this according to the according to the according to the according pay knowledge and, if applicate the according to th	or (ERO) e reason Financial ware for unt. This cancel) a r than 2 yment of that the able, my as my
Your	below. signature ▶ Date ▶				
Spou	se's PIN: check one box only				
	I authorize to enter or generate signature on the income tax return (original or amended) I am now authorizing.	En do	n't ente	digits, but r all zeros	as my
L	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.				
Spous	se's signature ▶ Date ▶				
	Practitioner PIN Method Returns Only—continue below				
Part	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 Don't ent	8 6 er all ze	1 9 8 ros	9
author	fy that the above numeric entry is my PIN, which is my signature for the electronic individual income ta rized 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 Pub. 1345, Handbook for Authorized IRS e-file Providers of In	itting this retu	ırn in a	ccordance	
FRO'	s signature ▶ Date ▶				
	ERO Must Retain This Form — See Instructions				

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

Form 1040-V 2021 Page **2**

IF you live in	THEN use this address to send in your payment				
Alabama, Florida, Georgia, Louisiana, Mississippi, North Carolina, South Carolina, Tennessee, Texas	Internal Revenue Service P.O. Box 1214 Charlotte, NC 28201-1214				
Arkansas, Connecticut, Delaware, District of Columbia, Illinois, Indiana, Iowa, Kentucky, Maine, Maryland, Massachusetts, Minnesota, Missouri, New Hampshire, New Jersey, New York, Oklahoma, Rhode Island, Vermont, Virginia, West Virginia, Wisconsin	Internal Revenue Service P.O. Box 931000 Louisville, KY 40293-1000				
Alaska, Arizona, California, Colorado, Hawaii, Idaho, Kansas, Michigan, Montana, Nebraska, Nevada, New Mexico, North Dakota, Ohio, Oregon, Pennsylvania, South Dakota, Utah, Washington, Wyoming	Internal Revenue Service P.O. Box 802501 Cincinnati, OH 45280-2501				
A foreign country, American Samoa, or Puerto Rico (or are excluding income under Internal Revenue Code 933), or use an APO or FPO address, or file Form 2555 or 4563, or are a dual-status alien or nonpermanent resident of Guam or the U.S. Virgin Islands	Internal Revenue Service P.O. Box 1303 Charlotte, NC 28201-1303				

MAIL FORM 1040-V TO THE INTERNAL REVENUE SERVICE CENTER AT THE ADDRESS LISTED BELOW.

Form **1040-V 2021**

▼ Detach Here and Mail With Your Payment and Return **▼**

Department of the Treasury Internal Revenue Service

(99)

2021

Form 1040-V Payment Voucher

- ▶ Use this voucher when making a payment with Form 1040.
- ► Do not staple this voucher or your payment to Form 1040.
- Make your check or money order payable to the 'United States Treasury.'

► Write your social security number (SSN) on your check or money order.

Enter the amount of your payment

856.

REV 01/17/22 PRO

1555

SANDEEP KUMAR REDDY PANDUGA

1430 NW 25TH ST 107 OKLAHOMA CITY OK 73106 INTERNAL REVENUE SERVICE
P.O. BOX 931000
LOUISVILLE, KY 40293-1000

E 1040 Department of the Treasury—Internal Revenue Service (99) U.S. Individual Income Tax Return

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

Filing Status Check only one box.	If yo	Single Married filing jointly countries the MFS box, enter the reson is a child but not your dependent	name of	ed filing separately (your spouse. If you	,	_		,	_	, ,	. , . ,	
Your first name	and m	niddle initial	Last na	ıme					Yours	Your social security number		
SANDEEP KUMAR REDDY PAN				DUGA					854	-34-72	14	
If joint return, s	pouse'	s first name and middle initial	Last na	ıme					Spous	e's social s	security number	
Home address		er and street). If you have a P.O. box, see ਜ਼ੁਤਾ	instructi	ons.				Apt. no. 107		dential Elec	ction Campaign	
		ice. If you have a foreign address, also co	omplete s	spaces below	Sta	te	7IP	code	spous	se if filing jo	ointly, want \$3	
OKLAHOM			,,,p.o.co	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	OI			3106	_	to this fund elow will no	d. Checking a	
Foreign country				Foreign province/state			+	eign postal code	_	ax or refun	nd.	
At any time du	ıring 2	021, did you receive, sell, exchange	, or othe	erwise dispose of an	y fina	ancial interest	in an	y virtual curre	ency?	Yes	s 🛛 No	
Standard Deduction	_	neone can claim: You as a de Spouse itemizes on a separate retur				•						
Age/Blindness	s You	: Were born before January 2, 1	957	Are blind Sp	ouse	: Was bo	rn be	efore January	2, 1957	ls	blind	
Dependents If more	ts (see instructions): (1) First name Last name			(2) Social security number (3) Relationshi to you		hip (4) v if qual				tructions): other dependents		
than four												
dependents,	_											
see instruction and check	s ——											
here ▶ □												
	1	Wages, salaries, tips, etc. Attach	Form(s)	W-2						1 :	123 , 776.	
Attach	2a	Tax-exempt interest	2a		b T	axable interes	st		. 2	2b		
Sch. B if required.	За	Qualified dividends	3a		b C	Ordinary divide	ends		. 3	3b		
required.	4a	IRA distributions	4a		b T	axable amour	nt.		. 4	łb		
	5a	Pensions and annuities	5a		b T	axable amour	nt .		. 5	5b		
Standard	6a	Social security benefits	6a		b T	axable amour	nt.		. 6	3b		
Deduction for—	7 Capital gain or (loss). Attach Schedule D if required. If not required, check here							7				
 Single or Married filing 	8	Other income from Schedule 1, lin	ne 10							8	-9,350.	
separately, \$12,550	9	Add lines 1, 2b, 3b, 4b, 5b, 6b, 7, and 8. This is your total income						▶ :	9	114,426.		
 Married filing 	10	Adjustments to income from Sche	Adjustments to income from Schedule 1, line 26						. 1	10		
jointly or Qualifying	11	Subtract line 10 from line 9. This is	s your a	djusted gross inco	me				▶ 1	l 1 :	114,426.	
widow(er), \$25,100	12a	Standard deduction or itemized						12,55	50.			
• Head of	b	Charitable contributions if you take	the star	ndard deduction (see	instr	ructions) 12	2b					
household, \$18,800	С	Add lines 12a and 12b							. 12	2c	12,550.	
If you checked	13	Qualified business income deduct	ion fron	n Form 8995 or Forn	า 899	05-A			. 1	13		
any box under Standard	14	Add lines 12c and 13							. 1	14	12,550.	
Deduction, see instructions.	15	Taxable income. Subtract line 14 from line 11. If zero or less, enter -0								15	101 , 876.	

	16	Tax (see instructions). Check if any from Form	(s): 1 881	4 2 🗌 4972	3 🗌		16	18,471.
	17	Amount from Schedule 2, line 3					17	
	18	Add lines 16 and 17					18	18,471.
	19	Nonrefundable child tax credit or credit for o	19					
	20	Amount from Schedule 3, line 8	20					
	21	Add lines 19 and 20					21	
	22	Subtract line 21 from line 18. If zero or less,	enter -0				22	18,471.
	23	Other taxes, including self-employment tax,	from Schedule	2, line 21			23	0.
	24	Add lines 22 and 23. This is your total tax				. ▶	24	18,471.
	25	Federal income tax withheld from:						
	а	Form(s) W-2			25a 17	,615.		
	b	Form(s) 1099			25b			
	С	Other forms (see instructions)			25c			
	d	Add lines 25a through 25c					25d	17,615.
	26	2021 estimated tax payments and amount a					26	· · · · · · · · · · · · · · · · · · ·
If you have a qualifying child,	27a	Earned income credit (EIC)		^{No}	27a			
attach Sch. EIC.		Check here if you were born after Janu						
		January 2, 2004, and you satisfy all the	e other requi	rements for				
		taxpayers who are at least age 18, to claim t	1 1	structions				
	b	Nontaxable combat pay election			-			
	С	Prior year (2019) earned income		0 1 1 1 22 2				
	28	Refundable child tax credit or additional child tax credit from Schedule 8812						
	29	American opportunity credit from Form 8863	•		29		-	
	30	Recovery rebate credit. See instructions .			30		-	
	31	Amount from Schedule 3, line 15			31			
	32	Add lines 27a and 28 through 31. These are					32	17 615
	33	Add lines 25d, 26, and 32. These are your to				. ▶	33	17,615.
Refund	34	If line 33 is more than line 24, subtract line 2			•	 ▶ □	34	
Di	35a	Amount of line 34 you want refunded to you	35a					
Direct deposit? See instructions.	►b	Routing number X X X X X X X X X X X X X X X X X X X						
	► d 36	Amount of line 34 you want applied to your			36			
A		Amount you owe. Subtract line 33 from line				. •	37	856.
Amount You Owe	37 38	Estimated tax penalty (see instructions) .			38 38		31	0.00.
Third Party Designee		you want to allow another person to disc tructions				omplete b	elow	⋉ No
Besignee		signee's	Phone			onal identif		
		ne ►	no. 🕨			ber (PIN)		
Sign		der penalties of perjury, I declare that I have examine						
Here		ef, they are true, correct, and complete. Declaration		. , ,	sed on all informati			, ,
	You	ur signature	Date Your occupation					nt you an Identity N, enter it here
Joint return?				SOFTWARE E	NGINEER	I	nst.) ►	
See instructions.	Spo	ouse's signature. If a joint return, both must sign.	Date	Spouse's occupation	on	If the	IRS ser	nt your spouse an
Keep a copy for your records.	,							ection PIN, enter it here
, 50 500100.		(0.1.0.) 0.0.0.					nst.) ►	
	-	one no. (313) 327-6127	Email address	SANDEEPPAND			1	Charle if
Paid		parer's name Preparer's signat		OHDER	Date	PTIN	, , , ,	Check if:
Preparer		PRIYA RAM SAGAR GUPTA TALLAM SYAM PRIYA	KAM SAGAR	GUPTA TALLAM	01/25/2022	P02082		Self-employed
Use Only		n's name ► GLOBAL TAXES LLC		- 07 20041				678) 965-9522
		n's address ▶ 2530 Pebble Creek L	n Cummin			Firm'	s EIN 🕨	
Go to www.irs.go	ov/Forn	1040 for instructions and the latest information.		BAA	REV 01/17/22 PRO			Form 1040 (2021)

Form 1040 (2021)

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SCHEDULE 1 (Form 1040)

Additional Income and Adjustments to Income

OMB No. 1545-0074

2021

Attachment Sequence No. 01

Department of the Treasury Internal Revenue Service ► Attach to Form 1040, 1040-SR, or 1040-NR.
 Go to www.irs.gov/Form1040 for instructions and the latest information.

Name(s) shown on Form 1040, 1040-SR, or 1040-NR
SANDEEP KUMAR REDDY PANDUGA

854-34-7214

Par	Additional income				
1	Taxable refunds, credits, or offsets of state and local income taxes	3		1	
2 a	Alimony received		2 a		
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, tru Schedule E			5	-9,350.
6	Farm income or (loss). Attach Schedule F			6	
7	Unemployment compensation			7	
8	Other income:				
а	Net operating loss	8a ()	
b	Gambling income	8b			
С	Cancellation of debt	8c			
d	Foreign earned income exclusion from Form 2555	8d ()	
е	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			
•	Olympic and Paralympic medals and USOC prize money (see instructions)	81			
m	Section 951(a) inclusion (see instructions)	8m			
n	Section 951A(a) inclusion (see instructions)	8n			
0	Section 461(I) excess business loss adjustment	80			
р	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 10	040,	1040-SR, or		
	HIVID-NIK IIDA X			10	0 250

Schedule 1 (Form 1040) 2021 Page **2**

Par	Adjustments to Income			
11	Educator expenses		11	
12	Certain business expenses of reservists, performing artists, and fee-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	>		
С	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:			
а	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		
С	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		
е	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			
	here and on Form 1040 or 1040-SR, line 10, or Form 1040-NR, line	e 10a	26	

SCHEDULE E (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

2021

Attachment Sequence No. 13

Department of the Treasury Internal Revenue Service (99) Name(s) shown on return

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

Your social security number

SANDEEP KUMAR REDDY PANDUGA 854-34-7214 Income or Loss From Rental Real Estate and Royalties Note: If you are in the business of renting personal property, use Part I 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 Physical address of each property (street, city, state, ZIP code) Α YHGYH FFY IN В C 1b Fair Rental **Personal Use** Type of Property For each rental real estate property listed QJV above, report the number of fair rental and (from list below) **Days Days** personal use days. Check the **QJV** box only if you meet the requirements to file as a Α 365 Α 0 qualified joint venture. See instructions. В В С С Type of Property: 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:** Α 3 Rents received . 3 550. 4 Royalties received 4 Expenses: Advertising 5 5 6 Auto and travel (see instructions) . . . 6 7 Cleaning and maintenance . . . 7 800. 8 8 Commissions. 9 Insurance 9 1,500. 10 Legal and other professional fees . . . 10 11 11 12 Mortgage interest paid to banks, etc. (see instructions) 12 13 13 Other interest. 2,300. 14 Repairs. 14 15 2,500. 15 Supplies . . . Taxes 16 16 17 17 2,800. 18 Depreciation expense or depletion . . 18 19 19 Total expenses. Add lines 5 through 19 20 20 9,900. Subtract line 20 from line 3 (rents) and/or 4 (royalties). If 21 result is a (loss), see instructions to find out if you must file Form 6198 21 -9,350.22 Deductible rental real estate loss after limitation, if any, 9,350.) on Form 8582 (see instructions) 550 23a Total of all amounts reported on line 3 for all rental properties 23a **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 23e Total of all amounts reported on line 20 for all properties 9,900. Income. Add positive amounts shown on line 21. Do not include any losses 24 24 25 Losses. Add royalty losses from line 21 and rental real estate losses from line 22. Enter total losses here. 25 9,350. 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 -9,350. Schedule 1 (Form 1040), line 5. Otherwise, include this amount in the total on line 41 on page 2 26

Department of the Treasury Internal Revenue Service (99)

Passive Activity Loss Limitations

► See separate instructions.

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

▶ Go to www.irs.gov/Form8582 for instructions and the latest information.

OMB No. 1545-1008 Attachment Sequence No. **858**

Identifying number

SANDEEP KUMAR REDDY PANDUGA				854-3	4-7214
Part I 2021 Passive Activity Loss	3				
Caution: Complete Parts IV an	d V before comple	eting Part I.			
Rental Real Estate Activities With Active Pa Allowance for Rental Real Estate Activities			ive participation, s	ee Special	
1a Activities with net income (enter the ar	mount from Part IV	/, column (a)) .	1a	0.	
b Activities with net loss (enter the amou	unt from Part IV, c	olumn (b))	1b (9,350.)	
c Prior years' unallowed losses (enter the	e amount from Pa	art IV, column (c))	1c ()	
d Combine lines 1a, 1b, and 1c			<u> </u>	10	-9, 350.
All Other Passive Activities					
 2a Activities with net income (enter the armound between Activities with net loss (enter the amound prior years' unallowed losses (enter the document of Combine lines 2a, 2b, and 2c 	unt from Part V, co le amount from Pa	olumn (b)) art V, column (c))	2b (2c ()) 20	1
3 Combine lines 1d and 2d. If this line is all losses are allowed, including any plosses on the forms and schedules no	s zero or more, sto orior year unallow	op here and inclu	de this form with y	our return;	-9,350.
If line 3 is a loss and: • Line 1d is a le • Line 2d is a le Caution: If your filing status is married filing Part II. Instead, go to line 10.	oss (and line 1d is	•	ip Part II and go to spouse at any tim		ar, do not complete
Part II Special Allowance for Ren	ital Real Estate	Activities With	Active Participa	ation	
Note: Enter all numbers in Part			-		
 Enter the smaller of the loss on line 1. Enter \$150,000. If married filing separa Enter modified adjusted gross income Note: If line 6 is greater than or equal on line 9. Otherwise, go to line 7. Subtract line 6 from line 5 	ately, see instructi , but not less than to line 5, skip line	ons	etions 6 1 7	50,000. 23,776.	C C
8 Multiply line 7 by 50% (0.50). Do not er			• .	_	<u> </u>
9 Enter the smaller of line 4 or line 8 Part III Total Losses Allowed				9	9,350.
10 Add the income, if any, on lines 1a and	d 2a and enter the	total		10	0.
11 Total losses allowed from all passive out how to report the losses on your ta	e activities for 20				
Part IV Complete This Part Before		a, 1b, and 1c. S	See instructions.	1	1
Name of activity	Currer	nt year	Prior years	Overall	gain or loss
Name of activity	Name of activity (a) Net income (b) Net loss (c) Unallowed (d) Gair (d) Gair				
Total. Enter on Part I, lines 1a, 1b, and 1c ▶					

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Part V	Complete This Part Befor	e Part I, Lines 2	a, 2b,	and 2c. S	ee instruc	ctions.			Fage Z		
		Currer	nt year		Prior ye	ears	Overa	II ga	ain or loss		
	Name of activity	(a) Net income (line 2a)	(b) Net loss (line 2b)		(c) Unallowed loss (line 2c)		(d) Gain		(e) Loss		
							_				
		NC		\blacksquare	F	П					
	on Part I, lines 2a, 2b, and 2c ▶										
Part VI	Use This Part if an Amou	nt Is Shown on F	Part II,	Line 9. S	ee instruc	tions.					
	Name of activity	Form or schedule and line number to be reported on (see instructions)	(a) Loss	(b) Ra	ıtio	(c) Special allowance		(d) Subtract column (c) from column (a).		
YHGYH		E Ln 22		9,350.	1.0000	0000	9,35	0.	0.		
Total . Part VII			uction	9 , 350.	1.00)	9,35	0.	0.		
T art vii	Name of activity	Form or sche and line nur to be reporte (see instruct	edule nber ed on		_oss	(I	o) Ratio	(c)) Unallowed loss		
F	ORN		C	T	1		N		С		
Total .			. ▶				1.00				
Part VIII	Allowed Losses. See instr										
	Name of activity	and line nur	m or schedule d line number be reported on e instructions)		nber ed on (a) L		Loss (b) Ui) Unallowed loss		c) Allowed loss
T-4-1											

REV 01/17/22 PRO

Form **8582** (2021)

DO NOT FILE