

PRINTED 03/25/2021

SUBBARAMAN | VENKATARAMANAN
 VIJAYA | GURURAJAN
 5832 BARTS WAY
 FREDERICK MD 21704

| | Taxpayer | Spouse |
|-------------|--------------|-------------|
| SSN | 719-56-6584 | 168-02-8962 |
| Birth | 08/06/1980 | 02/26/1982 |
| Death | | |
| Day Phone | 860-938-0596 | |
| Evening | | |
| Cell or Fax | 860-938-0596 | |
| PIN | 71956 | 16802 |

Email _____
 Taxpayer Occupation IT Spouse Occupation HOME MAKER
 Filing Status MARRIED FILING JOINT

| | | | | | | |
|----------|------------|------------|-------------|-------|-------|-------|
| PRATYUSH | SUBBARAMAN | 12/10/2009 | 931-94-3727 | SON | 12 | 1 |
| PRAANESH | SUBBARAMAN | 10/28/2017 | 699-99-1996 | SON | 12 | 1 |
| _____ | _____ | _____ | _____ | _____ | _____ | _____ |

Preparer ID: _____ Preparation Fee: 150.00 Date: 03/25/2021
 Preparer: AFSAR UDDIN Time in return 16 min.

Recap of 2020 Income Tax Return

| | | | |
|----------------|---------|--------------|--------|
| Earned Income | 100,932 | Federal Tax | 6,162 |
| Federal AGI | 100,967 | Withholding | 9,011 |
| Taxable Income | 75,472 | Refund/(Due) | 2,849 |
| EIC | | Tax Bracket | 12.0 % |

| | | | | | |
|-------------|-------|-------|-------|-------|-------|
| State | MD | _____ | _____ | _____ | _____ |
| Tax | 5,026 | _____ | _____ | _____ | _____ |
| Withholding | 7,757 | _____ | _____ | _____ | _____ |
| Refund/Due | 2,731 | _____ | _____ | _____ | _____ |
| State | _____ | _____ | _____ | _____ | _____ |
| Tax | _____ | _____ | _____ | _____ | _____ |
| Withholding | _____ | _____ | _____ | _____ | _____ |
| Refund/Due | _____ | _____ | _____ | _____ | _____ |

| Bank Product Information | Advance Only | Check | Direct Deposit | Debit Card | Walmart Direct2Cash |
|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|
| Qualifying refund | | | | | |
| Fees | | | | | |
| Net refund | | | | | |
| Advance | | | | | |
| Federal disbursement | | | | | |
| State disbursement | | | | | |
| Check one | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |

US Child Tax Credit, and credit for other dependents Federal Extension Payment, and Carryovers Worksheet 2020

Name: SUBBARAMAN VENKATARAMANAN & VIJAYA

SSN: 719-56-6584

Child Tax Credit (CTC) / Credit for Other Dependents (ODC)

| | | | | |
|---|---|--|---------|-------|
| 1 | \$2,000 X <input type="checkbox"/> 1 | qualifying children for child tax credit | | 2,000 |
| 2 | \$500 X <input type="checkbox"/> 1 | dependents that qualify for the other dependent credit | | 500 |
| 3 | Add lines 1 and 2 | | | 2,500 |
| 4 | Modified AGI is AGI plus excluded income from Forms 2555 (EZ) and 4563, and excluded income from Puerto Rico | | 100,967 | |
| 5 | Modified AGI limitation \$400,000 married filing jointly; \$200,000 all others | | 400,000 | |
| 6 | Subtract line 5 from line 4. If -0-, go to line 7. If more than zero, round up to next \$1,000 | | | |
| 7 | Multiply line 6 by 5% | | | |
| 8 | Maximum child tax credit and other dependent credit. Subtract line 6 from line 1. You cannot take either credit if this amount is -0 | | | 2,500 |
| 9 | Amount from Form 1040 or Form 1040-NR, line 18 | | 8,662 | |
| 10 | Credits for foreign tax, dependent care, education, retirement savings, residential energy (Part II), plug-in electric drive motor vehicles, mortgage interest, and elderly | | | |
| 10 | Subtract line 10 from line 9 | | | 8,662 |
| 11 | Child tax credit and credit for other dependents | | | 2,500 |
| Amount paid with Federal extension (Form 4868 or 2350) | | | | |

Carryovers from 2020 to 2021

| | | | | | |
|----|---|-------------------------------|---------------------|---------------------|------|
| 1 | Section 179 expense disallowed, Form 4562, accumulative total | | | | |
| 2 | Net operating loss from 2020 only, Form 1045 | | | | |
| 3 | 2020 charitable contributions. Organization limit: | | | | |
| | Cash 60% | Cash or other property 50% | Capital Gain 30% | Capital Gain 20% | |
| 4 | Investment interest expense, Form 4952, accumulative total | | | | |
| 5 | Foreign tax credit from 2020 only, Form 1116. Enter amount carried back, if any | | | | |
| 6 | Mortgage interest credit, Form 8396 | | | | |
| 7 | DC first-time homebuyer credit, Form 8859 | | | | |
| 8 | Prior year minimum tax credit, Form 8801, cumulative total | | | | |
| 9 | AMT limited qualified electric vehicle credit from 2020 only | | | | |
| 10 | Nonrecaptured net section 1231 losses | | | | |
| | 2016 | 2017 | 2018 | 2019 | 2020 |
| 11 | Qualified business net loss from 2020 | | | | |
| 12 | Amount carried forward from 2019. Used on Form 8995 or 8995-A | | | | |
| 13 | Total qualified REIT dividends and PTP loss from 2020 | | | | |
| | Amount carried forward from 2019. Used on Form 8995 or 8995-A | | | | |

Filing Status Single Married filing jointly Married filing separately (MFS) Head of household (HOH) Qualifying widow(er) (QW)

Check only one box. If you checked the MFS box, enter the name of 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 ▶

| | | | | | |
|---|--|-------------------------------|-------------|--|--|
| Your first name and middle initial SUBBARAMAN | | Last name VENKATARAMANAN | | Your social security number 719-56-6584 | |
| If joint return, spouse's first name and middle initial VIJAYA | | Last name GURURAJAN | | Spouse's social security number 168-02-8962 | |
| Home address (number and street). If you have a P.O. box, see instructions. 5832 BARTS WAY | | | | Apt. no. | |
| City, town, or post office. If you have a foreign address, also complete spaces below. FREDERICK | | | State MD | ZIP code 21704 | |
| Foreign country name | | Foreign province/state/county | | Foreign postal code | |

Presidential Election Campaign
Check here if you, or your spouse if filing jointly, want \$3 to go to this fund. Checking a box below will not change your tax or refund.

You Spouse

At any time during 2020, did you receive, sell, send, exchange, or otherwise acquire any financial interest in any virtual currency? Yes 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, 1956 Are blind **Spouse:** Was born before January 2, 1956 Is blind

| Dependents (see instructions): | (1) First name Last name | | (2) Social security number | (3) Relationship to you | (4) ✓ if qualifies for (see instructions): | |
|--|--------------------------|------------|----------------------------|-------------------------|--|-------------------------------------|
| | | | | | Child tax credit | Credit for other dependents |
| If more than four dependents, see instructions and check here ▶ <input type="checkbox"/> | PRATYUSH | SUBBARAMAN | 931-94-3727 | SON | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| | PRAANESH | SUBBARAMAN | 699-99-1996 | SON | <input checked="" type="checkbox"/> | <input type="checkbox"/> |
| | | | | | <input type="checkbox"/> | <input type="checkbox"/> |
| | | | | | <input type="checkbox"/> | <input type="checkbox"/> |

| | | | | |
|---|--|--|--------|---------|
| Attach Sch. B if required. | 1 | Wages, salaries, tips, etc. Attach Form(s) W-2 | 1 | 100,932 |
| | 2a | Tax-exempt interest | 2a | |
| | 3a | Qualified dividends | 3a | |
| | 4a | IRA distributions | 4a | |
| | 5a | Pensions and annuities | 5a | |
| | 6a | Social security benefits | 6a | |
| Standard Deduction for— • Single or Married filing separately, \$12,400 • Married filing jointly or Qualifying widow(er), \$24,800 • Head of household, \$18,650 • If you checked any box under Standard Deduction, see instructions. | 2b | Taxable interest | 2b | 35 |
| | 3b | Ordinary dividends | 3b | |
| | 4b | Taxable amount | 4b | |
| | 5b | Taxable amount | 5b | |
| | 6b | Taxable amount | 6b | |
| | 7 | Capital gain or (loss). Attach Schedule D if required. If not required, check here | 7 | |
| | 8 | Other income from Schedule 1, line 9 | 8 | |
| | 9 | Add lines 1, 2b, 3b, 4b, 5b, 6b, 7, and 8. This is your total income | 9 | 100,967 |
| | 10 | Adjustments to income: | | |
| | a | From Schedule 1, line 22 | 10a | |
| | b | Charitable contributions if you take the standard deduction. See instructions | 10b | |
| | c | Add lines 10a and 10b. These are your total adjustments to income | 10c | |
| | 11 | Subtract line 10c from line 9. This is your adjusted gross income | 11 | 100,967 |
| | 12 | Standard deduction or itemized deductions (from Schedule A) | 12 | 25,495 |
| | 13 | Qualified business income deduction. Attach Form 8995 or Form 8995-A | 13 | 0 |
| 14 | Add lines 12 and 13 | 14 | 25,495 | |
| 15 | Taxable income. Subtract line 14 from line 11. If zero or less, enter -0- | 15 | 75,472 | |

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

| | | | |
|-----|---|---|-------|
| 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 | 8,662 |
| 17 | Amount from Schedule 2, line 3 | 17 | |
| 18 | Add lines 16 and 17 | 18 | 8,662 |
| 19 | Child tax credit or credit for other dependents | 19 | 2,500 |
| 20 | Amount from Schedule 3, line 7 | 20 | |
| 21 | Add lines 19 and 20 | 21 | 2,500 |
| 22 | Subtract line 21 from line 18. If zero or less, enter -0- | 22 | 6,162 |
| 23 | Other taxes, including self-employment tax, from Schedule 2, line 10 | 23 | |
| 24 | Add lines 22 and 23. This is your total tax | 24 | 6,162 |
| 25 | Federal income tax withheld from: | | |
| a | Form(s) W-2 | 25a | 9,011 |
| b | Form(s) 1099 | 25b | |
| c | Other forms (see instructions) | 25c | |
| d | Add lines 25a through 25c | 25d | 9,011 |
| 26 | 2020 estimated tax payments and amount applied from 2019 return | 26 | |
| 27 | Earned income credit (EIC) | 27 | |
| 28 | Additional child tax credit. Attach Schedule 8812 | 28 | |
| 29 | American opportunity credit from Form 8863, line 8 | 29 | |
| 30 | Recovery rebate credit. See instructions | 30 | |
| 31 | Amount from Schedule 3, line 13 | 31 | |
| 32 | Add lines 27 through 31. These are your total other payments and refundable credits | 32 | |
| 33 | Add lines 25d, 26, and 32. These are your total payments | 33 | 9,011 |
| 34 | If line 33 is more than line 24, subtract line 24 from line 33. This is the amount you overpaid | 34 | 2,849 |
| 35a | Amount of line 34 you want refunded to you . If Form 8888 is attached, check here <input type="checkbox"/> | 35a | 2,849 |
| b | Routing number 021200339 | c Type: <input checked="" type="checkbox"/> Checking <input type="checkbox"/> Savings | |
| d | Account number 381029091748 | | |
| 36 | Amount of line 34 you want applied to your 2021 estimated tax | 36 | |

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

Refund

Direct deposit? See instructions.

Amount You Owe

For details on how to pay, see instructions.

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 **AFSAR UDDIN** Phone no. **301-515-8116** Personal identification number (PIN) **14953**

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 IT | If the IRS sent you an Identity Protection PIN, enter it here (see inst.) |
| Spouse's signature. If a joint return, both must sign. | Date | Spouse's occupation HOME MAKER | If the IRS sent you an Identity Protection PIN, enter it here (see inst.) |

Phone no. 860-938-0596 Email address

Paid Preparer Use Only

| | | | | |
|---|-------------------------------------|--------------------|------------------------------|--|
| Preparer's name AFSAR UDDIN | Preparer's signature AFSAR UDDIN | Date 03/25/2021 | PTIN P00149531 | Check if: <input checked="" type="checkbox"/> Self-employed |
| Firm's name EASTERN TAX SERVICE LLC | | | Phone no. 301-515-8116 | |
| Firm's address 19105 WHISTLE GATE TERRACE BOYDS MD 20841 | | | Firm's EIN 61-1661759 | |

SCHEDULE A
(Form 1040)

Department of the Treasury
Internal Revenue Service (99)

Itemized Deductions

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

OMB No. 1545-0074

2020

Attachment
Sequence No. **07**

Caution: If you are claiming a net qualified disaster loss on Form 4684, see the instructions for line 16.

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

Your social security number

SUBBARAMAN VENKATARAMANAN & VIJAYA

719-56-6584

| Medical and Dental Expenses | Caution: Do not include expenses reimbursed or paid by others. | | | | |
|---|---|-----------|-----------|-----------|--------|
| | 1 Medical and dental expenses (see instructions) | 1 | | | |
| | 2 Enter amount from Form 1040 or 1040-SR, line 11 2 100,967 | | | | |
| | 3 Multiply line 2 by 7.5% (0.075) | 3 | 7,573 | | |
| 4 Subtract line 3 from line 1. If line 3 is more than line 1, enter -0- | | | 4 | | |
| Taxes You Paid | 5 State and local taxes. | | | | |
| | a State and local income taxes or general sales taxes. You may include either income taxes or general sales taxes on line 5a, but not both. If you elect to include general sales taxes instead of income taxes, check this box ▶ <input type="checkbox"/> | 5a | 7,757 | | |
| | b State and local real estate taxes (see instructions) | 5b | 6,822 | | |
| | c State and local personal property taxes | 5c | | | |
| | d Add lines 5a through 5c | 5d | 14,579 | | |
| | e Enter the smaller of line 5d or \$10,000 (\$5,000 if married filing separately) | 5e | 10,000 | | |
| | 6 Other taxes. List type and amount ▶ | 6 | | | |
| 7 Add lines 5e and 6 | | | 7 | 10,000 | |
| Interest You Paid Caution: Your mortgage interest deduction may be limited (see instructions). | 8 Home mortgage interest and points. If you didn't use all of your home mortgage loan(s) to buy, build, or improve your home, see instructions and check this box ▶ <input type="checkbox"/> | | | | |
| | a Home mortgage interest and points reported to you on Form 1098. See instructions if limited | 8a | 14,404 | | |
| | b Home mortgage interest not reported to you on Form 1098. See instructions if limited. If paid to the person from whom you bought the home, see instructions and show that person's name, identifying no., and address | | | | |
| | Name ▶ | | | | |
| | Address | | | | |
| | TIN | 8b | | | |
| | c Points not reported to you on Form 1098. See instructions for special rules | 8c | | | |
| | d Mortgage insurance premiums (see instructions) | 8d | 1,091 | | |
| | e Add lines 8a through 8d | 8e | 15,495 | | |
| | 9 Investment interest. Attach Form 4952 if required. See instructions | 9 | | | |
| 10 Add lines 8e and 9 | | | 10 | 15,495 | |
| Gifts to Charity Caution: If you made a gift and got a benefit for it, see instructions. | 11 Gifts by cash or check. If you made any gift of \$250 or more, see instructions | 11 | | | |
| | 12 Other than by cash or check. If you made any gift of \$250 or more, see instructions. You must attach Form 8283 if over \$500 | 12 | | | |
| | 13 Carryover from prior year | 13 | | | |
| | 14 Add lines 11 through 13 | | | 14 | |
| Casualty and Theft Losses | 15 Casualty and theft loss(es) from a federally declared disaster (other than net qualified disaster losses). Attach Form 4684 and enter the amount from line 18 of that form. See instructions | | | 15 | |
| Other Itemized Deductions | 16 Other—from list in instructions. List type and amount ▶ | | | 16 | |
| Total Itemized Deductions | 17 Add the amounts in the far right column for lines 4 through 16. Also, enter this amount on Form 1040 or 1040-SR, line 12 | 17 | | | 25,495 |
| | 18 If you elect to itemize deductions even though they are less than your standard deduction, check this box ▶ <input type="checkbox"/> | | | | |

For Paperwork Reduction Act Notice, see the Instructions for Forms 1040 and 1040-SR.

Schedule A (Form 1040) 2020

W-2 DETAIL REPORT - 2020

| Employer | EIN | TP SP | Gross Wages | Federal With. | FICA | Medicare | St | State Wages | State With. | Locality | Local With. |
|--------------------------|------------|-------|----------------|------------------|-------|----------|----|----------------|----------------|----------|----------------|
| HUGHES NETWORK SYSTEMS L | 11-3735091 | X | 100932 | 9011 | 6753 | 1579 | MD | 100932 | 7757 | | |
| | | | ----- | ----- | ----- | ----- | | ----- | ----- | | |
| | | | 100932 | 9011 | 6753 | 1579 | | 100932 | 7757 | | |

Paid Preparer's Due Diligence Checklist

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

2020

Department of the Treasury
Internal Revenue Service

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

Attachment
Sequence No. **70**

| | |
|---|--|
| Taxpayer name(s) shown on return SUBBARAMAN VENKATARAMANAN & VIJAYA | Taxpayer identification number 719-56-6584 |
| Enter preparer's name and PTIN AFSAR UDDIN P00149531 | |

Part I Due Diligence Requirements

Please check the appropriate box for the credit(s) and/or HOH filing status claimed on the return and complete the related Parts I–V for the benefit(s) claimed (check all that apply). EIC CTC/ACTC/ODC AOTC HOH

| | Yes | No | N/A |
|--|-------------------------------------|-------------------------------------|-------------------------------------|
| 1 Did you complete the return based on information for tax year 2020 provided by the taxpayer or reasonably obtained by you? | <input checked="" type="checkbox"/> | <input type="checkbox"/> | |
| 2 If credits are claimed on the return, did you complete the applicable EIC and/or CTC/ACTC/ODC worksheets found in the Form 1040, 1040-SR, 1040-NR, 1040-PR, or 1040-SS instructions, and/or the AOTC worksheet found in the Form 8863 instructions, or your own worksheet(s) that provides the same information, and all related forms and schedules for each credit claimed? | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 3 Did you satisfy the knowledge requirement? To meet the knowledge requirement, you must do both of the following. • Interview the taxpayer, ask questions, and contemporaneously document the taxpayer's responses to determine that the taxpayer is eligible to claim the credit(s) and/or HOH filing status. • Review information to determine that the taxpayer is eligible to claim the credit(s) and/or HOH filing status and to figure the amount(s) of any credit(s) | <input checked="" type="checkbox"/> | <input type="checkbox"/> | |
| 4 Did any information provided by the taxpayer or a third party for use in preparing the return, or information reasonably known to you, appear to be incorrect, incomplete, or inconsistent? (If "Yes," answer questions 4a and 4b. If "No," go to question 5.) | <input type="checkbox"/> | <input checked="" type="checkbox"/> | |
| a Did you make reasonable inquiries to determine the correct, complete, and consistent information? | <input type="checkbox"/> | <input type="checkbox"/> | |
| b Did you contemporaneously document your inquiries? (Documentation should include the questions you asked, whom you asked, when you asked, the information that was provided, and the impact the information had on your preparation of the return.) | <input type="checkbox"/> | <input type="checkbox"/> | |
| 5 Did you satisfy the record retention requirement? To meet the record retention requirement, you must keep a copy of your documentation referenced in 4b, a copy of this Form 8867, a copy of any applicable worksheet(s), a record of how, when, and from whom the information used to prepare Form 8867 and any applicable worksheet(s) was obtained, and a copy of any document(s) provided by the taxpayer that you relied on to determine eligibility for the credit(s) and/or HOH filing status or to figure the amount(s) of the credit(s) List those documents provided by the taxpayer, if any, that you relied on: <u>HEALTH INSURANCE</u> _____ _____ | <input checked="" type="checkbox"/> | <input type="checkbox"/> | |
| 6 Did you ask the taxpayer whether he/she could provide documentation to substantiate eligibility for the credit(s) and/or HOH filing status and the amount(s) of any credit(s) claimed on the return if his/her return is selected for audit? | <input checked="" type="checkbox"/> | <input type="checkbox"/> | |
| 7 Did you ask the taxpayer if any of these credits were disallowed or reduced in a previous year? (If credits were disallowed or reduced, go to question 7a; if not, go to question 8.) | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| a Did you complete the required recertification Form 8862? | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 8 If the taxpayer is reporting self-employment income, did you ask questions to prepare a complete and correct Schedule C (Form 1040)? | <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> |

For Paperwork Reduction Act Notice, see separate instructions.

Part II Due Diligence Questions for Returns Claiming EIC (If the return does not claim EIC, go to Part III.)

| | Yes | No | N/A |
|---|--------------------------|--------------------------|--------------------------|
| 9a Have you determined that the taxpayer is eligible to claim the EIC for the number of qualifying children claimed, or is eligible to claim the EIC without a qualifying child? (If the taxpayer is claiming the EIC and does not have a qualifying child, go to question 10.) | <input type="checkbox"/> | <input type="checkbox"/> | |
| b Did you ask the taxpayer if the child lived with the taxpayer for over half of the year, even if the taxpayer has supported the child the entire year? | <input type="checkbox"/> | <input type="checkbox"/> | |
| c Did you explain to the taxpayer the rules about claiming the EIC when a child is the qualifying child of more than one person (tiebreaker rules)? | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |

Part III Due Diligence Questions for Returns Claiming CTC/ACTC/ODC (If the return does not claim CTC, ACTC, or ODC, go to Part IV.)

| | Yes | No | N/A |
|---|-------------------------------------|--------------------------|--------------------------|
| 10 Have you determined that each qualifying person for the CTC/ACTC/ODC is the taxpayer's dependent who is a citizen, national, or resident of the United States? | <input checked="" type="checkbox"/> | <input type="checkbox"/> | |
| 11 Did you explain to the taxpayer that he/she may not claim the CTC/ACTC if the taxpayer has not lived with the child for over half of the year, even if the taxpayer has supported the child, unless the child's custodial parent has released a claim to exemption for the child? | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 12 Did you explain to the taxpayer the rules about claiming the CTC/ACTC/ODC for a child of divorced or separated parents (or parents who live apart), including any requirement to attach a Form 8332 or similar statement to the return? | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |

Part IV Due Diligence Questions for Returns Claiming AOTC (If the return does not claim AOTC, go to Part V.)

| | Yes | No |
|--|--------------------------|--------------------------|
| 13 Did the taxpayer provide substantiation for the credit, such as a Form 1098-T and/or receipts for the qualified tuition and related expenses for the claimed AOTC? | <input type="checkbox"/> | <input type="checkbox"/> |

Part V Due Diligence Questions for Claiming HOH (If the return does not claim HOH filing status, go to Part VI.)

| | Yes | No |
|--|--------------------------|--------------------------|
| 14 Have you determined that the taxpayer was unmarried or considered unmarried on the last day of the tax year and provided more than half of the cost of keeping up a home for the year for a qualifying person? | <input type="checkbox"/> | <input type="checkbox"/> |

Part VI Eligibility Certification

► **You will have complied with all due diligence requirements for claiming the applicable credit(s) and/or HOH filing status on the return of the taxpayer identified above if you:**

- A. Interview the taxpayer, ask adequate questions, contemporaneously document the taxpayer's responses on the return or in your notes, review adequate information to determine if the taxpayer is eligible to claim the credit(s) and/or HOH filing status and to figure the amount(s) of the credit(s);
- B. Complete this Form 8867 truthfully and accurately and complete the actions described in this checklist for any applicable credit(s) claimed and HOH filing status, if claimed;
- C. Submit Form 8867 in the manner required; **and**
- D. Keep all five of the following records for 3 years from the latest of the dates specified in the Form 8867 instructions under *Document Retention*.
 - 1. A copy of this Form 8867.
 - 2. The applicable worksheet(s) or your own worksheet(s) for any credit(s) claimed.
 - 3. Copies of any documents provided by the taxpayer on which you relied to determine the taxpayer's eligibility for the credit(s) and/or HOH filing status and to figure the amount(s) of the credit(s).
 - 4. A record of how, when, and from whom the information used to prepare this form and the applicable worksheet(s) was obtained.
 - 5. A record of any additional information you relied upon, including questions you asked and the taxpayer's responses, to determine the taxpayer's eligibility for the credit(s) and/or HOH filing status and to figure the amount(s) of the credit(s).

► **If you have not complied with all due diligence requirements, you may have to pay a \$540 penalty for each failure to comply related to a claim of an applicable credit or HOH filing status.**

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

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.

Attachment
Sequence No. **52**

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

Social security number of HSA beneficiary. If both spouses have HSAs, see instructions ▶ 719-56-6584

SUBBARAMAN VENKATARAMANAN

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 2020. See instructions | ▶ | <input type="checkbox"/> Self-only <input checked="" type="checkbox"/> Family |
| 2 | HSA contributions you made for 2020 (or those made on your behalf), including those made from January 1, 2021, through April 15, 2021, that were for 2020. Do not include employer contributions, contributions through a cafeteria plan, or rollovers. See instructions | | 2 |
| 3 | If you were under age 55 at the end of 2020 and, on the first day of every month during 2020, you were, or were considered, an eligible individual with the same coverage, enter \$3,550 (\$7,100 for family coverage). All others , see the instructions for the amount to enter | | 3 7,100 |
| 4 | Enter the amount you and your employer contributed to your Archer MSAs for 2020 from Form 8853, lines 1 and 2. If you or your spouse had family coverage under an HDHP at any time during 2020, also include any amount contributed to your spouse's Archer MSAs | | 4 |
| 5 | Subtract line 4 from line 3. If zero or less, enter -0- | | 5 7,100 |
| 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 2020, see the instructions for the amount to enter | | 6 |
| 7 | If you were age 55 or older at the end of 2020, married, and you or your spouse had family coverage under an HDHP at any time during 2020, enter your additional contribution amount. See instructions | | 7 |
| 8 | Add lines 6 and 7 | | 8 |
| 9 | Employer contributions made to your HSAs for 2020 | 9 | 3,000 |
| 10 | Qualified HSA funding distributions | 10 | |
| 11 | Add lines 9 and 10 | | 11 3,000 |
| 12 | Subtract line 11 from line 8. If zero or less, enter -0- | | 12 |
| 13 | HSA deduction. Enter the smaller of line 2 or line 12 here and on Schedule 1 (Form 1040), Part II, line 12 | | 13 |

Caution: If line 2 is more than line 13, you may have to pay an additional tax. See instructions.

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 2020 from all HSAs (see instructions) | | 14a 5,925 |
| 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 5,925 |
| 15 | Qualified medical expenses paid using HSA distributions (see instructions) | | 15 5,925 |
| 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 8, and enter "HSA" and the amount on the dotted line | | 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 8; check box c and enter "HSA" and the amount on the line next to the box | | 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 8, 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 8; check box c and enter "HDHP" and the amount on the line next to the box | | 21 0 |

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) ▶ 5206952021084a000468

| | |
|--|--|
| Taxpayer's name SUBBARAMAN VENKATARAMANAN | Social security number 719-56-6584 |
| Spouse's name VIJAYA GURURAJAN | Spouse's social security number 168-02-8962 |

Part I Tax Return Information — Tax Year Ending December 31, 2020 (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 | 100,967 |
| 2 Total tax | 6,162 |
| 3 Federal income tax withheld from Form(s) W-2 and Form(s) 1099 | 9,011 |
| 4 Amount you want refunded to you | 2,849 |
| 5 Amount you owe | |

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 EASTERN TAX SERVICE LLC to enter or generate my PIN 71956 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 ▶ 03/25/2021

Spouse's PIN: check one box only

I authorize EASTERN TAX SERVICE LLC to enter or generate my PIN 16802 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 ▶ 03/25/2021

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. 52069514953
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 ▶ AFSAR UDDIN Date ▶ 03/25/2021

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

EASTERN TAX SERVICE LLC
 19105 WHISTLE GATE TERRACE
 BOYDS MD 20841
 301-515-8116

SUBBARAMAN VENKATARAMANAN & VIJAYA
 5832 BARTS WAY
 FREDERICK MD 21704

INVOICE DATE: 03/25/2021
 SS NUMBER: 719-56-6584
 TELEPHONE: 860-938-0596
 INVOICE NO.: 39

2020 INVOICE

| Description | |
|--|--------|
| 1 Form 1040 | 150.00 |
| 1 Schedule A, Itemized Deductions | |
| 1 Schedule B, Interest and Dividend Income | |
| 1 Form W-2 and W-2PR, Wage and Tax Statement | |
| 1 Form 8867, Paid Preparer's Due Diligence Checklist | |
| 1 Form 8889, Health Savings Accounts | |
| 1 Child Tax Credit Worksheet | |
| 1 Recovery Rebate Credit Worksheet | |
| 1 Electronic Filing Fee | |
| 1 State Apportionment of Income | |
| 1 MD State Resident Return | |

| | | |
|-----------------|----------------------|--------|
| Remarks: | Total Charges | 150.00 |
| | Discount | |
| | Sales Tax | |
| | Payments | |
| | Amount Due | 150.00 |

US

Allocation of Income: Taxpayer/Spouse and/or Resident-Nonresident States

2020

Name: SUBBARAMAN VENKATARAMANAN & VIJAYA

SSN: 719-56-6584

Table with 7 columns: Federal and resident state (MD), Taxpayer/default, Spouse, Nonresident state, Taxpayer or joint, Spouse, Nonresident state. Rows include Wages (100,932), Interest (35), Total income (100,967), and various adjustments.

US 1040

Three - Year Tax Summary

2020

Name: SUBBARAMAN VENKATARAMANAN & VIJAYA

SSN: 719-56-6584

| Gross Income | 2018 | 2019 | 2020 |
|--|---------------|---------------|----------------|
| Wages and salaries | 77,334 | 89,704 | 100,932 |
| Interest and dividends | 24 | 10 | 35 |
| Business income | | | |
| Sale of assets - gain or loss | | | |
| Pension and IRA distributions | | | |
| Rents, royalties, etc | | | |
| Unemployment and social security | | | |
| Other income | | | |
| Total gross income | 77,358 | 89,714 | 100,967 |
| Adjustments to Income | | | |
| Adjusted gross income | 77,358 | 89,714 | 100,967 |
| Itemized or Standard Deductions | | | |
| Medical expense deduction | | | |
| Taxes | | | 10,000 |
| Interest | | | 15,495 |
| Contributions | | | |
| Miscellaneous deductions | | | |
| Other itemized deductions | | | |
| Total deductions | 24,000 | 24,400 | 25,495 |
| Exemptions | | | |
| Qualified business income deduction | 0 | 0 | 0 |
| Taxable Income | 53,358 | 65,314 | 75,472 |
| Tax 1040 | 6,024 | 7,451 | 8,662 |
| Alternative minimum tax | | | |
| Other taxes | | | |
| Credits and Payments | | | |
| Credits | 2,500 | 2,500 | 2,500 |
| Withholding | 5,414 | 7,002 | 9,011 |
| EIC and Additional Child Tax Credit | | | |
| Estimated tax payments | | | |
| Other payments | | | |
| Total credits and payments | 7,914 | 9,502 | 11,511 |
| Tax liability after credits | 3,524 | 4,951 | 6,162 |
| Estimated tax penalty | | | |
| Refund or (Balance Due) | 1,890 | 2,051 | 2,849 |
| Federal marginal tax bracket | 12.0 % | 12.0 % | 12.0 % |
| Tax preparation fee | | | |
| State refund or (balance due) | | | |
| 1st resident state refund (balance due) | MD 1,284 | MD 1,374 | MD 2,731 |
| 2nd resident state refund (balance due) | | | |
| 1st part-year state refund (balance due) | | | |
| 2nd part-year state refund (balance due) | | | |
| 1st nonresident state refund (balance due) | | | |
| 2nd nonresident state refund (balance due) | | | |
| 3rd nonresident state refund (balance due) | | | |
| 4th nonresident state refund (balance due) | | | |
| 5th nonresident state refund (balance due) | | | |

NOTES FOR 2020:
