

**2021 Form OR-40-N**  
**Oregon Individual Income Tax Return for Nonresidents**

Oregon Department of Revenue

Page 1 of 11 • Use UPPERCASE letters. • Use blue or black ink. • Print actual size (100%). • Don't submit photocopies or use staples.

Fiscal year ending date (MM/DD/YYYY)

Space for 2-D barcode—do not write in box below

Amended return.  
If amending for an NOL, tax  
year the NOL was generated:  
NOL tax year (YYYY)

- Extension filed
- Form OR-24
- Federal Form 8379
- Federal Form 8886
- Disaster relief
- Military
- Employment  
exception



Calculated with "as if" federal return

Short-year tax election

First name

Initial

Date of birth (MM/DD/YYYY)

VIJAY KUMAR

02/04/1995

Last name

GUTHA

Social Security number (SSN)

632-83-4767

- First time using this SSN (see instructions)
- Applied for ITIN
- Deceased

Spouse's first name

Initial

Spouse's date of birth (MM/DD/YYYY)

Spouse's last name

Spouse's Social Security number (SSN)

- First time using this SSN (see instructions)
- Applied for ITIN
- Deceased

Current address

1127 MEADOW CREEK DR

City

State

ZIP code

IRVING

TX

75038

Country

Phone

USA

913-353-8249

**Filing Status** (check only one box)

- 1.  Single
- 2.  Married filing jointly
- 3.  Married filing separately (enter spouse's information **above**)
- 4.  Head of household (with qualifying dependent)
- 5.  Qualifying widow(er) with dependent child



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Last name

Social Security number (SSN)

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Note: Reprint page 1 if you make changes to this page.

Exemptions

6a. Credits for yourself..... 6a. 1

Check boxes that apply: [X] Regular [ ] Severely disabled [ ] Someone else can claim you as a dependent.

6b. Credits for your spouse ..... 6b.

Check boxes that apply: [ ] Regular [ ] Severely disabled [ ] Someone else can claim you as a dependent.

Dependents. List your dependents in order from youngest to oldest. [ ] If more than three, check this box and include Schedule OR-ADD-DEP.

Dependent 1: First name Initial Dependent 1: Last name

Dependent 1: Date of birth (MM/DD/YYYY) Dependent 1: Social Security number (SSN) Code \*

[ ] Dependent 1: Check if child has a qualifying disability

Dependent 2: First name Initial Dependent 2: Last name

Dependent 2: Date of birth (MM/DD/YYYY) Dependent 2: Social Security number (SSN) Code \*

[ ] Dependent 2: Check if child has a qualifying disability

Dependent 3: First name Initial Dependent 3: Last name

Dependent 3: Date of birth (MM/DD/YYYY) Dependent 3: Social Security number (SSN) Code \*

[ ] Dependent 3: Check if child has a qualifying disability

\*Dependent relationship code (see instructions).

6c. Total number of dependents ..... 6c.

6d. Total number of dependent children with a qualifying disability (see instructions)..... 6d.

6e. Total exemptions. Add 6a through 6d..... Total 6e. 1



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| Income  | Federal column (F) | Oregon column (S) |
|---|--------------------|-------------------|
| 7. Wages, salaries, and other pay for work from federal Form 1040 or 1040-SR, line 1. <b>Include all Forms W-2.</b> |                    |                   |
| 7F.   | 79,794.00          | 7S. 52,368.00     |
| 8. Interest income from Form 1040 or 1040-SR, line 2b.  |                    |                   |
| 8F.   |                    | 8S.               |
| 9. Dividend income from Form 1040 or 1040-SR, line 3b.  |                    |                   |
| 9F.   |                    | 9S.               |
| 10. State and local income tax refunds from federal Schedule 1, line 1.   |                    |                   |
| 10F.  |                    | 10S.              |
| 11. Alimony received from federal Schedule 1, line 2a.  |                    |                   |
| 11F.  |                    | 11S.              |
| 12. Business income or loss from federal Schedule 1, line 3.  |                    |                   |
| 12F.  |                    | 12S.              |
| 13. Capital gain or loss from Form 1040 or 1040-SR, line 7.   |                    |                   |
| 13F.  | 47.00              | 13S. 0.00         |
| 14. Other gains or losses from federal Schedule 1, line 4.  |                    |                   |
| 14F.  |                    | 14S.              |
| 15. IRA distributions from Form 1040 or 1040-SR, line 4b.   |                    |                   |
| 15F.  |                    | 15S.              |



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Federal column (F)

Oregon column (S)

16. Pensions and annuities from Form 1040 or 1040-SR, line 5b.

16F.

16S.

17. Schedule E income or loss from federal Schedule 1, line 5.

17F.

-8,840.00

17S.

0.00

18. Farm income or loss from federal Schedule 1, line 6.

18F.

18S.

19. Social Security benefits from Form 1040 or 1040-SR, line 6b; and unemployment and other income from federal Schedule 1, lines 7 and 9.

19F.

60.00

19S.

0.00

20. Total income. Add lines 7 through 19.

20F.

71,061.00

20S.

52,368.00

Adjustments

21. IRA or SEP and SIMPLE contributions, from federal Schedule 1, lines 16 and 20.

21F.

21S.

22. Education deductions from federal Schedule 1, lines 11 and 21.

22F.

22S.

23. Moving expenses from federal Schedule 1, line 14.

23F.

23S.



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Federal column (F)

Oregon column (S)

24. Deduction for self-employment tax from federal Schedule 1, line 15.

24F.

24S.

25. Self-employed health insurance deduction from federal Schedule 1, line 17.

25F.

25S.

26. Alimony paid from federal Schedule 1, line 19a.

26F.

26S.

27. Total adjustments from Schedule OR-ASC-NP, Section A.

27F.

27S.

28. Total adjustments. Add lines 21 through 27.

28F.

28S.

29. Income after adjustments. Line 20 minus line 28.

29F.

71,061.00

29S.

52,368.00

Additions

30. Total additions from Schedule OR-ASC-NP, Section B.

30F.

30S.

31. Income after additions. Add lines 29 and 30.

31F.

71,061.00

31S.

52,368.00



Page 6 of 11 • Use UPPERCASE letters. • Use blue or black ink. • Print actual size (100%). • Don't submit photocopies or use staples.

Last name: GUTHA Social Security number (SSN): 632-83-4767

Note: Reprint page 1 if you make changes to this page.

Table with 2 columns: Federal column (F) and Oregon column (S). Rows include Social Security benefits (32), total subtractions (33), income after subtractions (34), and Oregon percentage (35).

Deductions and modifications

Table with 2 columns: Description and Amount. Rows include amount from line 34S (36), Oregon itemized deductions (37), standard deduction (38), and total modifications (41).



Page 7 of 11 • Use UPPERCASE letters. • Use blue or black ink. • Print actual size (100%). • Don't submit photocopies or use staples.

|           |                              |
|-----------|------------------------------|
| Last name | Social Security number (SSN) |
| GUTHA     | 632-83-4767                  |

**Note: Reprint page 1 if you make changes to this page.**

|  |               |
|--|---------------|
| 43. Charitable art donation (see instructions).....  | 43.           |
| 44. Total deductions and modifications. Add lines 42 and 43.....                                 | 7,149.00      |
| 45. Oregon taxable income. Line 36 minus line 44. If line 44 is more than line 36, enter 0 ..... | 45. 45,219.00 |

**Oregon tax**

|   |   |
|---|---|
| 46. <b>Tax.</b> Check the appropriate box if you're using an alternative method to calculate your tax (see instructions)..... | 46. 3,700.00                                |
| 46a. <input type="checkbox"/> Schedule OR-FIA-40-N  | 46b. <input type="checkbox"/> Worksheet FCG |
| 46c. <input type="checkbox"/> Schedule OR-PTE-NR  |   |

|   |              |
|---|--------------|
| 47. Interest on certain installment sales .....         | 47.          |
| 48. Total tax before credits. Add lines 46 and 47 ..... | 48. 3,700.00 |

**Standard and carryforward credits**

|  |              |
|--|--------------|
| 49. Exemption credit (see instructions).....   | 49. 157.00   |
| 50. Total standard credits from Schedule OR-ASC-NP, Section E .....  | 50.          |
| 51. Total standard credits. Add lines 49 and 50 .....  | 51. 157.00   |
| 52. Tax minus standard credits. Line 48 minus line 51. If line 51 is more than line 48, enter 0 .....  | 52. 3,543.00 |
| 53. Total carryforward credits claimed this year from Schedule OR-ASC-NP, Section F. Line 53 can't be more than line 52 (see Schedule OR-ASC and OR-ASC-NP Instructions) ..... | 53.          |
| 54. Tax after standard and carryforward credits. Line 52 minus line 53 .....   | 54. 3,543.00 |



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55. Total credit recaptures claimed this year from Schedule OR-ASC-NP, Section G ... 55.

56. Tax after credit recaptures. Line 54 plus line 55 ..... 56.

3,543.00

Payments and refundable credits

57. Oregon income tax withheld. Include a copy of your Forms W-2 and 1099..... 57.

4,000.00

58. Amount applied from your prior year's tax refund ..... 58.

59. Estimated tax payments for 2021. Include all payments you made prior to the filing date of this return, including real estate transactions. Do not include the amount you already reported on line 58 ..... 59.

60. Tax payments from a pass-through entity ..... 60.

61. Earned income credit (see instructions)..... 61.

62. Kicker (Oregon surplus credit). Enter your kicker credit amount (see instructions). If you elect to donate your kicker to the State School Fund, enter 0 and see line 78 ..... 62.

0.00

63. Total refundable credits from Schedule OR-ASC-NP, Section H..... 63.

64. Total payments and refundable credits. Add lines 57 through 63 ..... 64.

4,000.00

Tax to pay or refund

65. Overpayment of tax. If line 56 is less than line 64, you overpaid. Line 64 minus line 56 ..... 65.

457.00

66. Net tax. If line 56 is more than line 64, you have tax to pay. Line 56 minus line 64 ..... 66.

67. Penalty and interest for filing or paying late (see instructions) ..... 67.





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68. Interest on underpayment of estimated tax. Include Form OR-10 ..... 68.

Exception number from Form OR-10, line 1: 68a.

Check box if you annualized: 68b.

69. Total penalty and interest due. Add lines 67 and 68..... 69.

70. Net tax including penalty and interest.

Line 66 plus line 69 ..... This is the amount you owe. 70.

71. Overpayment less penalty and interest.

Line 65 minus line 69 ..... This is your refund. 71.

457.00

72. Estimated tax. Fill in the portion of line 71 you want applied to your open estimated tax account ..... 72.

73. Charitable checkoff donations from Schedule OR-DONATE, line 30 ..... 73.

74. Oregon 529 college savings plan deposits from Schedule OR-529 (see instructions)..... 74.

75. Total. Add lines 72 through 74. The total can't be more than your refund on line 71..... 75.

76. Net refund. Line 71 minus line 75 ..... This is your net refund. 76.

457.00

Direct deposit

77. For direct deposit of your refund, see instructions. Check the box if the final deposit destination is outside the United States:

Type of account:

Checking or

Account information:

Routing number

Account number

Savings

101100045

518009556238

Kicker donation

78. If you elect to donate your kicker to the State School Fund, check this box..... 78a.

Complete the kicker worksheet, located in the instructions, and enter the amount here. .... This election is irrevocable. 78b.



Page 10 of 11 • Use UPPERCASE letters. • Use blue or black ink. • Print actual size (100%). • Don't submit photocopies or use staples.

Last name Social Security number (SSN)  
 GUTHA 632-83-4767

**Note: Reprint page 1 if you make changes to this page.**

**Sign here.** Under penalty of false swearing, I declare that the information in this return is true, correct, and complete.

Your signature

X  
 Date (MM/DD/YYYY)

Spouse's signature

X  
 Date (MM/DD/YYYY)

Signature of preparer other than taxpayer

X SYAM PRIYA RAM SAG  
 Date (MM/DD/YYYY)

Phone Preparer license number

03/30/2022

678-965-9522

Preparer first name Initial Preparer last name

SYAM P RAM SAGAR GUPTA TALLAM

Preparer address

2530 PEBBLE CREEK LN

City State ZIP code

CUMMING GA 30041

Signing this return does not grant your preparer the right to represent you or make decisions on your behalf. For more information, see the instructions for the *Tax Information Authorization and Power of Attorney for Representation* form on our website.

**Important:** Include a copy of your federal Form 1040, 1040-SR, 1040-X, or 1040-NR. **We may adjust your return without it.**

**Pay the amount due** (shown on line 70)

- **Online:** [www.oregon.gov/dor](http://www.oregon.gov/dor).
- **By mail:** Payable to the **Oregon Department of Revenue**. Write "2021 Oregon Form OR-40-N" and the last four digits of your SSN or ITIN on your check or money order. Include your payment with this return. **Don't** use Form OR-40-V payment voucher if you're mailing payment with your return.

**Mail your return**

- **Non-2-D barcode.** If the large 2-D barcode box on the first page of this form is blank:
  - Mail **tax-due** returns to: Oregon Department of Revenue, PO Box 14555, Salem OR 97309-0940.
  - Mail **refund and no-tax-due** returns to: Oregon Department of Revenue, PO Box 14700, Salem OR 97309-0930.
- **2-D barcode.** If the large 2-D barcode box on the first page of this form is filled in:
  - Mail **tax-due** returns to: Oregon Department of Revenue, PO Box 14720, Salem OR 97309-0463.
  - Mail **refund and no-tax-due** returns to: Oregon Department of Revenue, PO Box 14710, Salem OR 97309-0460.



Page 11 of 11 • Use UPPERCASE letters. • Use blue or black ink. • Print actual size (100%). • Don't submit photocopies or use staples.

Last name

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GUTHA

632-83-4767

**Note: Reprint page 1 if you make changes to this page.**

**Amended statement.** Complete this Section only if you're amending your 2021 return or filing with a new SSN.

If filing an amended return, use this space to explain what you're changing. Include the return line numbers and the reason for each change. If your filing status has changed, explain why. Include all supporting forms and schedules when you file your amended return, even if you haven't changed anything on them.

If filing with a new SSN, enter your former identification number.



# 2021 Schedule OR-ASC-NP

## Oregon Adjustments for Form OR-40-N and Form OR-40-P Filers

Oregon Department of Revenue

Page 1 of 5 • Use UPPERCASE letters. • Use blue or black ink. • Print actual size (100%). • Don't submit photocopies or use staples.

**Instructions:** Use this schedule to report adjustments, additions, subtractions, modifications, standard credits, carryforward credits, recapture credits, and refundable credits that aren't included on Form OR-40-N or Form OR-40-P. For more information, refer to Schedule OR-ASC and OR-ASC-NP Instructions, Publication OR-CODES, or Publication OR-17. **Include this schedule when you file Form OR-40-N or Form OR-40-P.**

Last name

GUTHA

Social Security number (SSN)

632-83-4767

### Section A: Adjustments (codes 001-099)

Code Amount in **federal** column

A1. A2.

Amount in **Oregon** column

A3.

Amount in **federal** column

A4. A5.

Amount in **Oregon** column

A6.

**Total federal adjustments**

A7. **Federal total.** Add lines A2 and A5. Enter on Form OR-40-N or OR-40-P, line 27F..... **Total A7.**

**Total Oregon adjustments**

A8. **Oregon total.** Add lines A3 and A6. Enter on Form OR-40-N or OR-40-P, line 27S ..... **Total A8.**

### Section B: Additions (codes 100-199)

Code Amount in **federal** column

B1. B2.

Amount in **Oregon** column

B3.

Continued on next page



Page 2 of 5 • Use UPPERCASE letters. • Use blue or black ink. • Print actual size (100%). • Don't submit photocopies or use staples.

Code Amount in federal column

B4. B5.

Amount in Oregon column

B6.

Total federal additions

B7. Federal total. Add lines B2 and B5. Enter on Form OR-40-N or OR-40-P, line 30F..... Total B7.

Total Oregon additions

B8. Oregon total. Add lines B3 and B6. Enter on Form OR-40-N or OR-40-P, line 30S ..... Total B8.

Section C: Subtractions (codes 300-399)

Code Amount in federal column

C1. C2.

Amount in Oregon column

C3.

Amount in federal column

C4. C5.

Amount in Oregon column

C6.

Total federal subtractions

C7. Federal total. Add lines C2 and C5. Enter on Form OR-40-N or OR-40-P, line 33F..... Total C7.

Total Oregon subtractions

C8. Oregon total. Add lines C3 and C6. Enter on Form OR-40-N or OR-40-P, line 33S ..... Total C8.

Continued on next page



Section D: Modifications (codes 600-699)

| Code |     | Amount                     |
|------|-----|----------------------------|
| D1.  | 653 | D2. 300.00                 |
| D3.  |     | D4.                        |
| D5.  |     | D6.                        |
|      |     | <b>Total modifications</b> |

D7. **Total modifications.** Add lines D2, D4, and D6. Enter on Form OR-40-N or OR-40-P, line 41..... **Total D7.** 300.00

Section E: Standard credits (codes 800-834)

Enter state abbreviation if claiming code 802 or 815.

| Code | State | Amount                        |
|------|-------|-------------------------------|
| E1.  | E2.   | E3.                           |
| E4.  | E5.   | E6.                           |
| E7.  | E8.   | E9.                           |
| E10. | E11.  | E12.                          |
| E13. | E14.  | E15.                          |
|      |       | <b>Total standard credits</b> |

E16. **Total standard credits.** Add lines E3, E6, E9, E12 and E15. Enter on Form OR-40-N, line 50; or OR-40-P, line 49..... **Total E16.**

Continued on next page



# 2021 Schedule OR-ASC-NP

Page 4 of 5 • Use UPPERCASE letters. • Use blue or black ink. • Print actual size (100%). • Don't submit photocopies or use staples.

## Section F: Carryforward credits (codes 835-889)

| Code | Amount from prior year          |
|------|---------------------------------|
| F1.  | F2.<br>Amount awarded this year |
|      | F3.<br>Total used this year     |
|      | F4.                             |

| Code | Amount from prior year          |
|------|---------------------------------|
| F5.  | F6.<br>Amount awarded this year |
|      | F7.<br>Total used this year     |
|      | F8.                             |

### Total carryforward credits used this year

F9. **Total carryforward credits used this year.** Add lines F4 and F8.  
Enter on Form OR-40-N, line 53; or OR-40-P, line 52..... **Total** F9.

## Section G: Credit recaptures (codes 950-999)

| Code | Amount                         |
|------|--------------------------------|
| G1.  | G2.                            |
| G3.  | G4.                            |
|      | <b>Total credit recaptures</b> |

G5. **Total credit recaptures.** Add lines G2 and G4.  
Enter on Form OR-40-N, line 55; or Form OR-40-P, line 54 ..... **Total** G5.

Continued on next page



# 2021 Schedule OR-ASC-NP

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## Section H: Refundable credits (codes 890–899)

| Code | Amount |
|------|--------|
| H1.  | H2.    |
| H3.  | H4.    |
| H5.  | H6.    |

### Total refundable credits

H7. **Total refundable credits.** Add lines H2, H4, and H6. Enter on Form OR-40-N, line 63; or OR-40-P, line 62 ..... **Total H7.**





2021 NJ-1040NR  
New Jersey Nonresident Income Tax Return

For Privacy Act Notification, See Instructions

NJ-1040NR  
2021  
Page 1



040NV01210

For Taxable Year January 1, 2021 – December 31, 2021 or Other Tax Year  
Beginning \_\_\_\_\_, 2021 Ending \_\_\_\_\_, 2022

1555

Your Social Security Number  
632834767

Last Name, First Name, Initial (Joint filers enter first name and middle initial of each. Enter spouse/CU partner last name only if different.)  
GUTHA VIJAY KUMAR

Spouse's/CU Partner's Social Security Number

State of Residency (outside NJ)  
Texas

Home Address (Number and Street, incl. apt. # or rural route)  
1127 MEADOW CREEK DR

| Driver's License # (Voluntary) | State | City, Town, Post Office | State | ZIP Code |
|--------------------------------|-------|-------------------------|-------|----------|
| 581AT2377                      | IA    | IRVING                  | TX    | 75038    |

This is an amended return

Federal extension application attached or enter confirmation number \_\_\_\_\_

The address above is a foreign address

Your address has changed

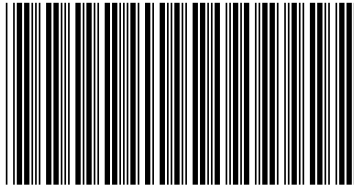
Death certificate for deceased taxpayer is attached (See instructions page 9)

I authorize the Division of Taxation to discuss my return and enclosures with my preparer

**NJ Residency Status** If you were a New Jersey resident for ANY part of the tax year, give the period of New Jersey residency. From: To:

|                                     |  |     |    |
|-------------------------------------|--|-----|----|
| <b>Gubernatorial Elections Fund</b> | Do you want to designate \$1 of your taxes for this fund? If joint return, does your spouse/CU partner want to designate \$1? Note: If you check the "Yes" box(es), it will not increase your tax or reduce your refund. | Yes | No |
|                                     |  | Yes | No |





040NV02210

Name(s) as shown on Form NJ-1040NR  
GUTHA VIJAY KUMAR

Your Social Security Number  
632834767

1555

**Filing Status**  
(Check only ONE box)

- 1.  Single
- 2.  Married/CU Couple, filing joint return
- 3.  Married/CU Partner, filing separate return
- 4.  Head of Household Name and SSN of Spouse/CU Partner
- 5.  Qualifying Widow(er)/Surviving CU Partner

**Exemptions**

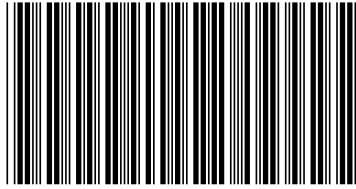
|   |      |                   |                  |      |   |      |      |
|---|------|-------------------|------------------|------|---|------|------|
| 6. Regular  | Self | Spouse/CU Partner | Domestic Partner | 6.   | 1 |      |      |
| 7. Age 65 or over   | Self | Spouse/CU Partner |                  | 7.   |   |      |      |
| 8. Blind or Disabled  | Self | Spouse/CU Partner |                  | 8.   |   |      |      |
| 9. Veteran Exemption  | Self | Spouse/CU Partner |                  |      |   | 9.   |      |
| 10. Number of your qualified dependent children   |      |                   |                  |      |   | 10.  |      |
| 11. Number of other dependents  |      |                   |                  |      |   | 11.  |      |
| 12. Dependents attending colleges (See Instructions)  |      |                   |                  | 12.  |   |      |      |
| 13. For line 13a – Add lines 6, 7, 8, and 12. For line 13b – Add lines 10 and 11.<br>For line 13c – Enter amount from line 9. |      |                   |                  | 13a. | 1 | 13b. | 13c. |

**Dependent Information**

| 14. Dependent's Last Name, First Name, Middle Initial | Dependent's Social Security Number | Birth Year |
|---|------------------------------------|------------|
| a. _____  |                                    |            |
| b. _____  |                                    |            |
| c. _____  |                                    |            |
| d. _____  |                                    |            |

COL. A - AMOUNT OF GROSS INCOME (EVERYWHERE) COL. B - AMOUNT FROM NEW JERSEY SOURCES

|  |      |      |   |      |      |   |
|--|------|------|---|------|------|---|
| 15. Wages, salaries, tips, and other employee compensation<br>Check box if you completed lines 68 through 74 | 15.  | 2500 | . | 15.  | 2500 | . |
| 16. Interest   | 16.  | .    | . | 16.  | .    | . |
| 17. Dividends  | 17.  | .    | . | 17.  | .    | . |
| 18. Net profits from business (Schedule NJ-BUS-1, Part I, line 4)  | 18.  | .    | . | 18.  | .    | . |
| 19. Net gains or income from disposition of property (From line 65)  | 19.  | 47   | . | 19.  | 0    | . |
| 20. Net gains or income from rents, royalties, patents, and copyrights (Schedule NJ-BUS-1, Part II, line 4)  | 20.  | 0    | . | 20.  | 0    | . |
| 21. Net gambling winnings (See Instructions)   | 21.  | .    | . | 21.  | .    | . |
| 22. Taxable pensions, annuities, and IRA distributions/withdrawals   | 22.  | .    | . |      | .    | . |
| 23. Distributive Share of Partnership Income (Schedule NJ-BUS-1, Part III, line 4)                           | 23.  | .    | . | 23.  | .    | . |
| 24. Net pro rata share of S Corporation Income (Schedule NJ-BUS-1, Part IV, line 4)                          | 24.  | .    | . | 24.  | .    | . |
| 25. Alimony and separate maintenance payments received   | 25.  | .    | . |      | .    | . |
| 26. Other – State Nature and Source <u>See Other Income St</u>   | 26.  | 60   | . | 26.  | 0    | . |
| 27. TOTAL INCOME (Add lines 15 through 26)   | 27.  | 2607 | . | 27.  | 2500 | . |
| 28a. Pension/Retirement Exclusion (See Instructions)   | 28a. | .    | . |      | .    | . |
| 28b. Other Retirement Income Exclusion (See Worksheet and Instructions)                                      | 28b. | .    | . | 28b. | .    | . |
| 28c. Total Exclusion Amount (Add line 28a and line 28b)  | 28c. | .    | . | 28c. | .    | . |
| 29. Gross Income (Subtract line 28c from line 27)  | 29.  | 2607 | . | 29.  | 2500 | . |
| 30. Total Exemption Amount (See Instructions)  | 30.  | 1000 | . |      | .    | . |
| 31. Medical Expenses (See Worksheet and Instructions)  | 31.  | .    | . |      | .    | . |
| 32. Alimony and separate maintenance payments  | 32.  | .    | . |      | .    | . |
| 33. Qualified Conservation Contribution  | 33.  | .    | . |      | .    | . |
| 34. Health Enterprise Zone Deduction   | 34.  | .    | . |      | .    | . |
| 35. Alternative Business Calculation Adjustment (Schedule NJ-BUS-2, line 11)                                 | 35.  | 0    | . |      | .    | . |



040NV03210

Name(s) as shown on Form NJ-1040NR  
GUTHA VIJAY KUMAR

Your Social Security Number  
632834767

1555

|   |      |      |   |
|---|------|------|---|
| 36. Organ/Bone Marrow Donation Deduction (See instructions)   | 36.  | .    |   |
| 37. Total Exemptions and Deductions (Add lines 30 through 36)   | 37.  | 1000 | . |
| 38. <b>Taxable Income</b> (Subtract line 37 from line 29, column A)   | 38.  | 1607 | . |
| 39. Tax on amount on line 38 (From Tax Table page 34)   | 39.  | .    | . |
| 40. Income Percentage B. (line 29) / A. (line 29) = <u>95.90</u> %  |      |      |   |
| 41. <b>New Jersey Tax</b> (Multiply amount from line 39 by income percentage from line 40)                            | 41.  | .    | . |
| 42. Sheltered Workshop Tax Credit (Enclose GIT-317. See Instructions)   | 42.  | .    | . |
| 43. Gold Star Family Counseling Credit (See Instructions)   | 43.  | .    | . |
| 44. Credit for Employer of Organ/Bone Marrow Donor (See instructions)   | 44.  | .    | . |
| 45. Total Credits (Add lines 42, 43, and 44)  | 45.  | .    | . |
| 46. Balance of Tax After Credits (Subtract line 45 from line 41)  | 46.  | 0    | . |
| 47. Penalty for Underpayment of Estimated Tax.<br>Check box if Form NJ-2210NR is enclosed                             | 47.  | .    | . |
| 48. Total Tax and Penalty (Add line 46 and line 47)   | 48.  | 0    | . |
| 49. Total New Jersey Income Tax Withheld (From enclosed Forms W-2 and 1099) (Part-year, see instr)                    | 49.  | 42   | . |
| 50. New Jersey Estimated Tax Payments/Credit from 2020 return   | 50.  | .    | . |
| 51. Tax paid on your behalf by Partnership(s)   | 51.  | .    | . |
| 52. Excess NJ UI/WF/SWF Withheld (Enclose Form NJ-2450)   | 52.  | .    | . |
| 53. Excess NJ Disability Insurance Withheld (Enclose Form NJ-2450)  | 53.  | .    | . |
| 54. Excess NJ Family Leave Insurance Withheld (Enclose Form NJ-2450)  | 54.  | .    | . |
| 55. Pass-Through Business Alternative Income Tax Credit (See instructions)  | 55.  | .    | . |
| 56. Total Payments/Credits (Add lines 49 through 55)  | 56.  | 42   | . |
| 57. If line 56 is less than line 48, you have tax due. Subtract line 56 from line 48 and enter the amount you owe     | 57.  | .    | . |
| 58. If line 56 is more than line 48, you have an overpayment. Subtract line 48 from line 56 and enter the overpayment | 58.  | 42   | . |
| 59. Amount from line 58 you want to credit to your 2022 tax   | 59.  | .    | . |
| 60. Amount you want to credit to:   |      |      |   |
| (A) N.J. Endangered Wildlife Fund   | 60A. | .    | . |
| (B) N.J. Children's Trust Fund  | 60B. | .    | . |
| (C) N.J. Vietnam Veterans' Memorial Fund  | 60C. | .    | . |
| (D) N.J. Breast Cancer Research Fund  | 60D. | .    | . |
| (E) U.S.S. N.J. Educational Museum Fund   | 60E. | .    | . |
| (F) Designated Contribution Code  | 60F. | .    | . |
| 61. Total Adjustments to Tax Due/ Overpayment (Add lines 59 through 60F)  | 61.  | .    | . |
| 62. Balance due (If line 57 is more than zero, add line 57 and 61)  | 62.  | .    | . |
| 63. Refund amount (If line 58 is more than zero, subtract line 61 from line 58)                                       | 63.  | 42   | . |

Also enter on line 50:  
 • Payments made in connection with sale of NJ real property  
 • Payments by S corporation for nonresident shareholder

NOTE:  
 An entry on lines 59 through 60F will reduce your tax refund

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. If prepared by a person other than taxpayer, this declaration is based on all information of which the preparer has any knowledge.

> \_\_\_\_\_  
 Your Signature Date

> \_\_\_\_\_  
 Spouse's/CU Partner's Signature (if filing jointly, BOTH must sign)

Paid Preparer's Signature

Federal Identification Number

**SYAM PRIYA RAM SAGAR GUPTA TALLAM**

**P02082703**

Firm's Name

Firm's Federal Employer Identification Number

**GLOBAL TAXES LLC**

**30-1017196**

Pay amount on line 62 in full. Write Social Security number(s) on check or money order and make payable to:

State of New Jersey - TGI  
 Division of Taxation  
 Revenue Processing Center  
 PO Box 244  
 Trenton, NJ 08646-0244

You can also make a payment on our website:  
[nj.gov/taxation](http://nj.gov/taxation)

Name(s) as shown on Form NJ-1040NR: GUTHA VIJAY KUMAR  
 Your Social Security Number: 632834767

**Part I Net Gains or Income From Disposition of Property** List the net gains or income, less net loss, derived from the sale, exchange, or other disposition of property including real or personal whether tangible or intangible as reported on federal Schedule D.

| (a) Kind of property and description   | (b) Date acquired (Mo., day, yr.) | (c) Date sold (Mo., day, yr.) | (d) Gross sales price | (e) Cost or other basis as adjusted (see instructions) and expense of sale | (f) Gain or (loss) (d less e) |
|--|-----------------------------------|-------------------------------|-----------------------|--|-------------------------------|
| 64. APEX CLEARING  | 08/11/2021                        | 12/30/2021                    | 266                   | 219  | 47                            |
|  |                                   |                               |                       |  |                               |
|  |                                   |                               |                       |  |                               |
|  |                                   |                               |                       |  |                               |
|  |                                   |                               |                       |  |                               |
|  |                                   |                               |                       |  |                               |
|  |                                   |                               |                       |  |                               |
|  |                                   |                               |                       |  |                               |
| 65. Capital Gains Distribution .....   |                                   |                               |                       |  | 65.                           |
| 66. Other Net Gains .....  |                                   |                               |                       |  | 66.                           |
| 67. Net Gains (Add lines 64, 65, and 66) (Enter here and on line 19) (If loss, enter zero) ..... |                                   |                               |                       |  | 67. 47                        |

**Part II Allocation of Wage and Salary Income Earned Partly Inside and Outside New Jersey** (See instructions if compensation depends entirely on volume of business transacted or if other basis of allocation is used.)

|   |     |  |
|---|-----|--|
| 68. Amount reported on line 15 in column A required to be allocated .....                   | 68. |  |
| 69. Total days in taxable year .....  | 69. |  |
| 70. Deduct nonworking days (Sundays, Saturdays, holidays, sick leave, vacation, etc.) ..... | 70. |  |
| 71. Total days worked in taxable year (subtract line 70 from line 69) .....                 | 71. |  |
| 72. Deduct days worked outside New Jersey.....  | 72. |  |
| 73. Days worked in New Jersey (subtract line 72 from line 71).....                          | 73. |  |

74. Allocation Formula \_\_\_\_\_ x \_\_\_\_\_ = \_\_\_\_\_ (Include this amount on line 15, col. B)  
 (Enter amount from line 68) (Salary earned inside N.J.)

**Part III Allocation of Business Income to New Jersey** (See instructions if other than Formula Basis of allocation is used.)

Business Allocation Percentage (From Schedule NJ-NR-A)  
 Enter below the line number and amount of each item of business income reported in column A that is required to be allocated and multiply by allocation percentage to determine amount of income from New Jersey sources.

From Line No. \_\_\_\_\_ \$ \_\_\_\_\_ x \_\_\_\_\_% = \$ \_\_\_\_\_

From Line No. \_\_\_\_\_ \$ \_\_\_\_\_ x \_\_\_\_\_% = \$ \_\_\_\_\_

From Line No. \_\_\_\_\_ \$ \_\_\_\_\_ x \_\_\_\_\_% = \$ \_\_\_\_\_

**Schedule NJ-BUS-1**  
(Form NJ-1040NR)

New Jersey Gross Income Tax  
Business Income Summary Schedule

**2021**

| <b>Part I Net Profits From Business</b> |  | List the net profit (loss) from business(es). See Instructions. |                  |
|---|--|---|------------------|
|   | Business Name  | Social Security Number/<br>Federal EIN                          | Profit or (Loss) |
| 1.                                      |  |   |                  |
| 2.                                      |  |   |                  |
| 3.                                      |  |   |                  |
| 4.                                      | Net Profit or (Loss). (Add lines 1, 2, and 3) (Enter here and on line 18, column A. If loss, enter zero on line 18, column A.) |   | 4.               |

| <b>Part II Net Gains or Income From Rents, Royalties, Patents, and Copyrights</b> |   | List the net gains or net income, less net loss, derived from or in the form of rents, royalties, patents, and copyrights. See instructions.<br>Type of Property:<br>1-Rental real estate 2-Royalties 3-Patents 4-Copyrights |   |
|---|---|--|---|
|   | Source of Income or Loss. If rental real estate, enter physical address of property.  | Social Security Number/<br>Federal EIN   | Type – Enter number from list above<br><br>Income or (Loss) |
| 1.  | 12-13-32, NEAR KANYAKAHOMES   | 632834767  | 1<br>-8,840.  |
| 2.  |   |  |   |
| 3.  |   |  |   |
| 4.  | Net Income or (Loss). (Add lines 1, 2, and 3.) (Enter here and on line 20, column A. If loss, enter zero on line 20, column A.) |  | 4.<br>-8,840.   |

| <b>Part III Distributive Share of Partnership Income</b> |   |             |                                       | List the distributive share of income (loss) from partnership(s). See instructions. |   |
|--|---|-------------|---------------------------------------|---|---|
|  | Partnership Name  | Federal EIN | Share of Partnership Income or (Loss) | Share of tax paid on your behalf by Partnerships                                    | Share of Pass-Through Business Alternative Income Tax |
| 1.   |   |             |                                       |   |   |
| 2.   |   |             |                                       |   |   |
| 3.   |   |             |                                       |   |   |
| 4.   | Distributive Share of Partnership Income or (Loss). (Add lines 1, 2, and 3.) (Enter here and on line 23, column A. If loss, enter zero on line 23, column A.) |             |                                       |   |   |
| 5.   | Total Share of tax paid on your behalf by Partnerships (Add lines 1, 2, and 3.) Enter total here and include on line 51.                                      |             |                                       |   |   |
| 6.   | Total Share of Pass-Through Business Alternative Income Tax (Add lines 1, 2, and 3.) (Enter here and include on line 55.)                                     |             |                                       |   |   |

| <b>Part IV Net Pro Rata Share of S Corporation Income</b> |  |             | List the pro rata share of income (usable loss) from S corporation(s). See instructions. |   |  |
|---|--|-------------|--|---|--|
|   | S Corporation Name   | Federal EIN | Pro Rata Share of S Corporation Income or (Usable Loss)                                  | Share of Pass-Through Business Alternative Income Tax |  |
| 1.  |  |             |  |   |  |
| 2.  |  |             |  |   |  |
| 3.  |  |             |  |   |  |
| 4.  | Net Pro Rata Share of S Corporation Income or (Usable Loss). (Add lines 1, 2, and 3.) (Enter here and on line 24, column A. If loss, enter zero on line 24, column A.) |             | 4.   |   |  |
| 5.  | Total Share of Pass-Through Business Alternative Income Tax (Add lines 1, 2, and 3.) (Enter here and include on line 55.)  |             | 5.   |   |  |

|  |                                       |
|--|---------------------------------------|
| Name(s) as shown on Form NJ-1040NR<br>GUTHA, VIJAY KUMAR | Social Security Number<br>632-83-4767 |
|--|---------------------------------------|

**Schedule NJ-BUS-2**  
(Form NJ-1040NR)

New Jersey Gross Income Tax  
Alternative Business Calculation Adjustment

**2021**

| Part I Income (Loss)                               |   | Column A                           |      | Column B                           |         |
|--|---|------------------------------------|------|------------------------------------|---------|
|  |   | Reportable Regular Business Income |      | Alternative Business Income (Loss) |         |
| 1.   | Net Profits From Business   | 1a.                                | 0.   | 1b.                                | 0.      |
| 2.   | Net Gain or Income From Rents, Royalties, Patents, and Copyrights | 2a.                                | 0.   | 2b.                                | -8,840. |
| 3.   | Distributive Share of Partnership Income                          | 3a.                                | 0.   | 3b.                                | 0.      |
| 4.   | Net Pro Rata Share of S Corporation Income                        | 4a.                                | 0.   | 4b.                                | 0.      |
| 5.   | Loss Carryforward From Tax Year 2020                              |                                    |      | 5b.                                | ( )     |
| 6.   | Totals  | 6a.                                | 0.   | 6b.                                | -8,840. |
| <b>Part II Adjustment Calculation</b>              |   |                                    |      |                                    |         |
| 7.   | Total Regular Business Income                                     | 7.                                 | 0.   |                                    |         |
| 8.   | Total Alternative Business Income/(Loss) (If loss, enter zero)    | 8.                                 | 0.   |                                    |         |
| 9.   | Business Increment (Subtract line 8 from line 7)                  | 9.                                 | 0.   |                                    |         |
| 10.  | Adjustment Percentage   | 10.                                | 0.50 |                                    |         |
| 11.  | Alternative Business Calculation Adjustment (line 9 x 0.50)       | 11.                                | 0.   |                                    |         |
| <b>Part III Loss Carryforward to Tax Year 2022</b> |   |                                    |      |                                    |         |
| 12.  | Loss Carryforward to Tax Year 2022                                | 12.                                |      | (                                  | 8,840.) |

**Instructions**

- Line 1a. Enter the amount from line 18, column A, Form NJ-1040NR.
- Line 1b. Enter the amount from Part I, line 4, Schedule NJ-BUS-1 (Form NJ-1040NR).
- Line 2a. Enter the amount from line 20, column A, Form NJ-1040NR.
- Line 2b. Enter the amount from Part II, line 4, Schedule NJ-BUS-1 (Form NJ-1040NR).
- Line 3a. Enter the amount from line 23, column A, Form NJ-1040NR.
- Line 3b. Enter the amount from Part III, line 4, Schedule NJ-BUS-1 (Form NJ-1040NR).
- Line 4a. Enter the amount from line 24, column A, Form NJ-1040NR.
- Line 4b. Enter the amount from Part IV, line 4, Schedule NJ-BUS-1 (Form NJ-1040NR).
- Line 5b. Enter the amount from line 12 of your 2020 Schedule NJ-BUS-2 (Form NJ-1040NR).
- Line 6a. Enter the total of lines 1a through 4a.
- Line 6b. Enter the total of lines 1b through 5b, netting gains with losses.
- Line 7. Enter the amount from line 6a of this schedule.
- Line 8. Enter the amount from line 6b of this schedule. If loss, enter zero here.
- Line 9. Subtract line 8 from line 7. If the result is zero, enter zero on line 11 and on line 35 of Form NJ-1040NR, and continue with line 12.
- Line 10. The adjustment percentage for Tax Year 2021 is 50% (0.50).
- Line 11. Multiply the amount on line 9 by 50% (0.50). Enter here and on line 35 of Form NJ-1040NR.
- Line 12. If the amount on 6b is a loss, enter the amount of the loss on this line. Otherwise, enter zero.

**Keep a copy of this schedule for your records**

**Other Income Statement**

**2019**

|                            |                                    |
|----------------------------|------------------------------------|
| Name<br>GUTHA, VIJAY KUMAR | Social Security No.<br>632-83-4767 |
|----------------------------|------------------------------------|

|  | Income from all sources | Income attributed to New Jersey (part-year resident or non-resident only) |
|--|-------------------------|---|
| <b>1</b> Prizes and awards (enter source):<br>_____<br>_____<br>_____  |                         |   |
| <b>2</b> Income in respect of a decedent (Enter name and social security number of the deceased):<br>_____<br>_____<br>_____       |                         |   |
| <b>3</b> Income from estates and trusts:<br>_____<br>_____<br>_____  |                         |   |
| <b>4</b> Scholarships and fellowships (Enter name and identification number of grantor):<br>_____<br>_____<br>_____                |                         |   |
| <b>5</b> Alternative Trade Adjustment Assistance payments:<br>_____<br>_____<br>_____  |                         |   |
| <b>6</b> Residential rental value or allowance paid by employer (enter name and identification number):<br>_____<br>_____<br>_____ |                         |   |
| <b>7</b> Jury duty pay . . . . .   |                         |   |
| <b>8</b> Bartering income . . . . .  |                         |   |
| <b>9</b> Reserved . . . . .  |                         |   |
| <b>10</b> Substitute payments . . . . .  |                         |   |
| <b>11</b> Income from REMICS . . . . .   |                         |   |
| <b>12</b> Reimbursement for deducted medical expenses . . . . .  |                         |   |
| <b>13</b> Recoveries of bad debts . . . . .  |                         |   |
| <b>14</b> Income from the rental of personal property . . . . .  |                         |   |
| <b>15</b> Income from "not for profit" activities (hobbies): . . . . .   |                         |   |
| <b>16</b> Other:<br>APEX CLEARING  | 60.                     | 0.  |
| <b>17 Total</b> . . . . .  | 60.                     | 0.  |

# FORM K-40V INSTRUCTIONS

Type your name, address, Social Security number, and the first four letters of your last name in the spaces provided.

If you are filing a joint return, type your spouse's name, Social Security number, and first four letters of their last name in the spaces provided.

If your name or address information has changed since last year, be sure to mark the "Name or Address Change" box with "XX".

If you are paying for an amended return, mark the appropriate box with "XX".

If you are filing an extension of time to file your return, mark the appropriate box with "XX". Note that an extension of time is an extension to file, NOT an extension to pay.

Make your check or money order payable to "Kansas Income Tax" for the full amount of your tax due. Write the last 4 digits

of your Social Security number on your check or money order, ensure it contains a valid telephone number, and make it payable to "Kansas Income Tax."

If you are making a payment for someone else (i.e., daughter, son, parent), write that person's name, telephone number and the last 4 digits of their Social Security number on the check. DO NOT send cash. If payment is not made on or before **April 15, 2022**, the tax due is subject to penalty and interest.

**Do not attach** the payment voucher or payment to your return or to each other. **Place them loosely** in the envelope with your return. If you have already mailed your return, or you filed electronically and didn't pay electronically, mail your payment and the voucher to:

KANSAS INCOME TAX  
KANSAS DEPARTMENT OF REVENUE  
PO BOX 750260  
TOPEKA KS 66699-0260

**NOTE: If any due date falls on a Saturday, Sunday, or legal holiday, substitute the next regular work day.**

**K-40V**  
Rev. 7-21

**2021 Kansas**  
INDIVIDUAL INCOME  
PAYMENT VOUCHER

REV 03/22/22 PRO

305



VIJAY KUMAR GUTHA

GUTH

1127 MEADOW CREEK DR  
IRVING TX 75038

632834767

Daytime Phone Number: 9133538249

Name or Address  
Change

- If married filing a joint return, include both names and Social Security numbers

- Make check or money order payable to: Kansas Income Tax

Amended  
Return

Extension  
Payment

Payment  
Amount \$

65.00

112221GUTH632834767XXXX0000000000



VIJAY KUMAR GUTHA 9133538249 GUTH 632834767

1127 MEADOW CREEK DR  
IRVING TX 75038

Name or address has changed? Taxpayer or (spouse if filing joint) died during this tax year Taxpayer was engaged in commercial farming/fishing in 2021

**Amended Return:** Amended affects Kansas only Amended Federal tax return Adjustment by the IRS

**Filing Status:**  Single Married Filing Joint (Even if only one had income) Married Filing Separate Head of Household (Do not check if filing joint return)

**Residency Status:** Resident  NonResident (Complete Sch S, Part B)  TX State of Legal Residence

Part-Year Resident (Complete Sch S, Part B) From To

**Exemptions:** 1 Enter the total exemptions for you, your spouse (if applicable), and each person you claim as a dependent. If filing status above is Head of Household, add one exemption. 1 **Total Kansas exemptions**

In the following spaces, provide the requested information for all persons you claimed as dependents. **DO NOT include you or your spouse.** If additional space is needed, enclose a separate sheet, only after completing all nine lines below.

**Dependent Name** - First, Middle and Last **Date of Birth** - MMDDYYYY **Relationship** **SSN**

**Food Sales Tax Credit:** You must have been a Kansas resident for **ALL** of 2021. Complete this section to determine your qualifications and credit.

- A.** Had a dependent child who lived with you all year and was under the age of 18 all of 2021?
- B.** Were you (or spouse) 55 years of age or older all of 2021 (born prior to January 1, 1966)?
- C.** Were you (or spouse) totally and permanently disabled or blind all of 2021, regardless of age? If you answered NO to A, B, and C, **STOP HERE**, you do not qualify for this credit.
- D.** If you answered YES to A, B, or C, enter your FAGI from line 1 of this return. 0  
If Line D is more than \$30,615 **STOP HERE**, you do not qualify for this credit.
- E.** Number of exemptions claimed
- F.** Number of dependents that are 18 years of age or older (born on or before January 1, 2004)
- G.** Total qualifying exemptions (subtract line F from line E)
- H.** Food Sales Tax Credit (multiply line G by \$125). Enter result here and on line 18 of this form. 0

VIJAY KUMAR GUTHA

GUTH 632834767

|   |        |   |    |
|---|--------|---|----|
| 1. Federal adjusted gross income                                      | 71061  | 23. Estimated tax paid  | 0  |
| 2. Modifications  | 0      | 24. Amount paid with Kansas extension                               | 0  |
| 3. Kansas adjusted gross income                                       | 71061  | 25. Refundable portion of earned income tax credit                  | 0  |
| 4. Standard or itemized deductions. (If itemizing, complete KS Sch A) | 3500   | 26. Refundable portion of tax credits                               | 0  |
| 5. Exemption allowance  | 2250   | 27. Payments remitted with original return                          | 0  |
| 6. Total deductions   | 5750   | 28. Overpayment from original return. This figure is a subtraction. | 0  |
| 7. Taxable income   | 65311  | 29. Total refundable credits  | 50 |
| 8. Tax  | 3266   | 30. Underpayment  | 65 |
| 9. Nonresident percentage   | 3.5181 | 31. Interest  | 0  |
| 10. Nonresident tax   | 115    | 32. Penalty   | 0  |
| 11. KS tax on lump sum distributions                                  | 0      | 33. Estimated tax penalty   | 0  |
| 12. TOTAL INCOME TAX  | 115    | 34. AMOUNT YOU OWE  | 65 |
| 13. Credit for taxes paid to other states                             | 0      | 35. Overpayment   | 0  |
| 14. Credit for child and dependent care expenses                      | 0      | 36. CREDIT FORWARD  | 0  |
| 15. Other credits   | 0      | 37. Chickadee Checkoff  | 0  |
| 16. Subtotal  | 115    | 38. Senior Citizens Meals On Wheels Contribution Program            | 0  |
| 17. Earned Income Credit  | 0      | 39. Breast Cancer Research Fund                                     | 0  |
| 18. Food Sales Tax Credit   | 0      | 40. Military Emergency Relief Fund                                  | 0  |
| 19. Tax balance after credits   | 115    | 41. Kansas Hometown Heroes Fund                                     | 0  |
| 20. Use Tax Due (out of state and internet purchases)                 | 0      | 42. Kansas Creative Arts Industry Fund                              | 0  |
| 21. Total Tax Balance   | 115    | 43. Local School District Contribution Fund. School District Number | 0  |
| 22. KS income tax withheld from W-2, 1099 or K-19                     | 50     | 44. REFUND  | 0  |

I authorize the Director of Taxation or the Director's designee to discuss my K-40 and any enclosures with my preparer.  
I declare under the penalties of perjury that to the best of my knowledge and belief this is a true, correct, and complete return.

Taxpayer Signature (Required) \_\_\_\_\_ Date \_\_\_\_\_ Spouse Signature (Required) \_\_\_\_\_ Date \_\_\_\_\_

Preparer Signature (Required) SYAM PRIYA RAM SAGAR GUPT Preparer Phone Number 6789659522 Preparer PTIN, EIN, or SSN (Required) P02082703

VIJAY KUMAR

GUTHA

GUTH

632834767

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**PART A - MODIFICATIONS TO FEDERAL ADJUSTED GROSS INCOME**

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**ADDITIONS TO FEDERAL ADJUSTED GROSS INCOME:**

A1. State and municipal bond interest not specifically exempt from KS income tax (reduced by related expenses)

A5. Business interest expense carryforward deduction (I.R.C. § 163(J))

**A2. Contributions to all KPERS (Kansas Public Employee's Retirement Systems)**

A6. Other additions to FAGI (enclose list)

A3. Kansas Expensing Recapture (enclose applicable schedules)

A7. Total additions to FAGI (add lines A1 - A6)

A4. Low income student scholarship contribution (enclose Schedule K-70)

**SUBTRACTIONS FROM FEDERAL ADJUSTED GROSS INCOME:**

A8. Social Security benefits

A16. Global Intangible Low-Taxed Income (GILTI) (I.R.C. § 951A)

A9. KPERS lump sum distributions exempt from income tax

A17. Disallowed business interest deduction (I.R.C. § 163(J))

A10. Interest on U.S. Government obligations (reduced by related expenses)

A18. Disallowed business meal expenses (I.R.C. § 274)

A11. State or local income tax refund (if included in line 1 of Form K-40)

A19. Contributions to an ABLÉ savings account

A12. Retirement benefits specifically exempt from Kansas Income Tax

A20. Kansas Expensing Deduction (Enclose K-120EX)

A13. Military compensation of a nonresident servicemember (Non-Residents only)

A21. Other subtractions from FAGI (enclose list)

A14. Contributions to Learning Quest or other states' qualified tuition program

A22. Total subtractions from FAGI (add lines A8 through A21)

A15. Armed forces recruitment, sign-up, or retention bonus

**NET MODIFICATIONS:**

A23. Net modifications to FAGI (subtract line A22 from line A7). Enter total here and on line 2, Form K-40.

**PART B - PART-YEAR RESIDENT/NONRESIDENT ALLOCATION**

| INCOME:   | Total From Federal Return: | Amount From Kansas Sources: |
|---|----------------------------|-----------------------------|
| B1. Wages, salaries, tips, etc  | 79794                      | 2500                        |
| B2. Interest and dividend income  |                            |                             |
| B3. Pensions, IRA distributions and annuities   |                            |                             |
| <b>Additional Income:</b><br><b>(Lines B4 - B12)</b>                                      |                            |                             |
| B4. Refunds of state and local income taxes   |                            |                             |
| B5. Alimony received  |                            |                             |
| B6. Business income or loss   |                            |                             |
| B7. Capital gain or loss  | 47                         | 0                           |
| B8. Other gains or losses   |                            |                             |
| B9. Rental real estate, royalties, partnerships,<br>S corps, trusts, estates, REMICS, etc | -8840                      | 0                           |
| B10. Farm income or loss  |                            |                             |
| B11. Unemployment compensation, taxable<br>social security benefits and other income      | 60                         | 0                           |
| B12. Total income from Kansas sources (Add lines B1 through B11)                          |                            | 2500                        |

| ADJUSTMENTS AND MODIFICATIONS TO KANSAS SOURCE INCOME: Total From Federal Return:   | Amount From Kansas Sources: |
|---|-----------------------------|
| B13. IRA Retirement Deductions  |                             |
| B14. Penalty on early withdrawal of savings   |                             |
| B15. Alimony paid   |                             |
| B16. Moving expenses for members of the armed forces  |                             |
| B17. Other federal adjustments  |                             |
| B18. Total federal adjustments to Kansas source income (Add lines B13 through B17)  |                             |
| B19. Kansas source income after federal adjustments (Subtract line B18 from line B12)   | 2500                        |
| B20. Net modifications from Part A that are applicable to Kansas source income  |                             |
| B21. Modified Kansas source income (Line B19 plus or minus line B20)  | 2500                        |
| B22. Kansas adjusted gross income (From line 3, Form K-40)  | 71061                       |
| B23. Nonresident allocation percentage (Divide line B21 by line B22 and round to the fourth decimal place: not to exceed 100.0000). Enter result here and on line 9 of Form K-40. | 3.5181                      |