

IRS e-file Signature Authorization

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

Submission Identification Number (SID) ▶

Taxpayer's name DIKSHIT CELUR	Social security number 768-68-6562
Spouse's name RESHMA CELUR	Spouse's social security number 016-55-4377

Part I Tax Return Information – Tax Year Ending December 31, 2021 (Enter year you are authorizing.)

Enter whole dollars only on lines 1 through 5.

Note: Form 1040-SS filers use line 4 only. Leave lines 1, 2, 3, and 5 blank.

1 Adjusted gross income	1	279,317.
2 Total tax	2	44,512.
3 Federal income tax withheld from Form(s) W-2 and Form(s) 1099	3	56,412.
4 Amount you want refunded to you	4	12,900.
5 Amount you owe	5	

Part II Taxpayer Declaration and Signature Authorization (Be sure you get and keep a copy of your return)

Under penalties of perjury, I declare that I have examined a copy of the income tax return (original or amended) I am now authorizing, and to the best of my knowledge and belief, it is true, correct, and complete. I further declare that the amounts in Part I above are the amounts from the income tax return (original or amended) I am now authorizing. I consent to allow my intermediate service provider, transmitter, or electronic return originator (ERO) to send my return to the IRS and to receive from the IRS (a) an acknowledgement of receipt or reason for rejection of the transmission, (b) the reason for any delay in processing the return or refund, and (c) the date of any refund. If applicable, I authorize the U.S. Treasury and its designated Financial Agent to initiate an ACH electronic funds withdrawal (direct debit) entry to the financial institution account indicated in the tax preparation software for payment of my federal taxes owed on this return and/or a payment of estimated tax, and the financial institution to debit the entry to this account. This authorization is to remain in full force and effect until I notify the U.S. Treasury Financial Agent to terminate the authorization. To revoke (cancel) a payment, I must contact the U.S. Treasury Financial Agent at **1-888-353-4537**. Payment cancellation requests must be received no later than 2 business days prior to the payment (settlement) date. I also authorize the financial institutions involved in the processing of the electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payment. I further acknowledge that the personal identification number (PIN) below is my signature for the income tax return (original or amended) I am now authorizing and, if applicable, my Electronic Funds Withdrawal Consent.

Taxpayer's PIN: check one box only

I authorize GLOBAL TAXES LLC to enter or generate my PIN

8	6	5	6	2
---	---	---	---	---

 as my signature on the income tax return (original or amended) I am now authorizing.

Enter five digits, but don't enter all zeros

I will enter my PIN as my signature on the income tax return (original or amended) I am now authorizing. Check this box **only** if you are entering your own PIN **and** your return is filed using the Practitioner PIN method. The ERO must complete Part III below.

Your signature ▶ _____ Date ▶ _____

Spouse's PIN: check one box only

I authorize GLOBAL TAXES LLC to enter or generate my PIN

5	4	3	7	7
---	---	---	---	---

 as my signature on the income tax return (original or amended) I am now authorizing.

Enter five digits, but don't enter all zeros

I will enter my PIN as my signature on the income tax return (original or amended) I am now authorizing. Check this box **only** if you are entering your own PIN **and** your return is filed using the Practitioner PIN method. The ERO must complete Part III below.

Spouse's signature ▶ _____ Date ▶ _____

Practitioner PIN Method Returns Only—continue below

Part III Certification and Authentication – Practitioner PIN Method Only

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

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

Don't enter all zeros

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

ERO's signature ▶ _____ Date ▶ _____

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

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

Personal information section including: Your first name and middle initial (DIKSHIT), Last name (CELUR), Your social security number (768-68-6562), Spouse's social security number (016-55-4377), Home address (35908 KILLORGLIN CMN), City (FREMONT), State (CA), ZIP code (94536).

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

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

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

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

Main tax calculation table with rows 1-15. Includes sections for Attach Sch. B if required, Standard Deduction for (with bullet points for filing status), and final Taxable income of 235,469.

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	44,555.
17	Amount from Schedule 2, line 3	17	
18	Add lines 16 and 17	18	44,555.
19	Nonrefundable child tax credit or credit for other dependents from Schedule 8812	19	
20	Amount from Schedule 3, line 8	20	600.
21	Add lines 19 and 20	21	600.
22	Subtract line 21 from line 18. If zero or less, enter -0-	22	43,955.
23	Other taxes, including self-employment tax, from Schedule 2, line 21	23	557.
24	Add lines 22 and 23. This is your total tax	24	44,512.
25	Federal income tax withheld from:		
a	Form(s) W-2	25a	56,412.
b	Form(s) 1099	25b	
c	Other forms (see instructions)	25c	0.
d	Add lines 25a through 25c	25d	56,412.
26	2021 estimated tax payments and amount applied from 2020 return	26	
27a	Earned income credit (EIC) No	27a	
	Check here if you were born after January 1, 1998, and before January 2, 2004, and you satisfy all the other requirements for taxpayers who are at least age 18, to claim the EIC. See instructions <input type="checkbox"/>		
b	Nontaxable combat pay election	27b	
c	Prior year (2019) earned income	27c	
28	Refundable child tax credit or additional child tax credit from Schedule 8812	28	1,000.
29	American opportunity credit from Form 8863, line 8	29	
30	Recovery rebate credit. See instructions	30	
31	Amount from Schedule 3, line 15	31	
32	Add lines 27a and 28 through 31. These are your total other payments and refundable credits	32	1,000.
33	Add lines 25d, 26, and 32. These are your total payments	33	57,412.
Refund	34 If line 33 is more than line 24, subtract line 24 from line 33. This is the amount you overpaid	34	12,900.
	35a Amount of line 34 you want refunded to you . If Form 8888 is attached, check here <input type="checkbox"/>	35a	12,900.
Direct deposit? See instructions.	b Routing number 3 2 2 2 7 1 6 2 7 c Type: <input checked="" type="checkbox"/> Checking <input type="checkbox"/> Savings		
	d Account number 5 3 7 8 5 5 7 0 7		
	36 Amount of line 34 you want applied to your 2022 estimated tax	36	
Amount You Owe	37 Amount you owe . Subtract line 33 from line 24. For details on how to pay, see instructions	37	
	38 Estimated tax penalty (see instructions)	38	

If you have a qualifying child, attach Sch. EIC.

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

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

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

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

Phone no. (305) 989-0990 Email address CELD910@GMAIL.COM

Paid Preparer Use Only

Preparer's name	Preparer's signature	Date	PTIN	Check if: <input type="checkbox"/> Self-employed
SYAM PRIYA RAM SAGAR GUPTA TALLAM	SYAM PRIYA RAM SAGAR GUPTA TALLAM	04/08/2022	P02082703	
Firm's name	Firm's address		Phone no.	Firm's EIN
GLOBAL TAXES LLC	2530 Pebble Creek Ln Cumming GA 30041		(678) 965-9522	30-1017196

**SCHEDULE 1
(Form 1040)**

Department of the Treasury
Internal Revenue Service

Additional Income and Adjustments to Income

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

OMB No. 1545-0074

2021
Attachment
Sequence No. **01**

Name(s) shown on Form 1040, 1040-SR, or 1040-NR
DIKSHIT & RESHMA CELUR

Your social security number
768-68-6562

Part I Additional Income

1	Taxable refunds, credits, or offsets of state and local income taxes	1	
2a	Alimony received	2a	
b	Date of original divorce or separation agreement (see instructions) ▶ _____		
3	Business income or (loss). Attach Schedule C	3	
4	Other gains or (losses). Attach Form 4797	4	
5	Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E	5	-9,930.
6	Farm income or (loss). Attach Schedule F	6	
7	Unemployment compensation	7	
8	Other income:		
a	Net operating loss	8a	()
b	Gambling income	8b	
c	Cancellation of debt	8c	
d	Foreign earned income exclusion from Form 2555	8d	()
e	Taxable Health Savings Account distribution	8e	
f	Alaska Permanent Fund dividends	8f	
g	Jury duty pay	8g	
h	Prizes and awards	8h	
i	Activity not engaged in for profit income	8i	
j	Stock options	8j	
k	Income from the rental of personal property if you engaged in the rental for profit but were not in the business of renting such property	8k	
l	Olympic and Paralympic medals and USOC prize money (see instructions)	8l	
m	Section 951(a) inclusion (see instructions)	8m	
n	Section 951A(a) inclusion (see instructions)	8n	
o	Section 461(l) excess business loss adjustment	8o	
p	Taxable distributions from an ABLE account (see instructions)	8p	
z	Other income. List type and amount ▶ _____	8z	
9	Total other income. Add lines 8a through 8z	9	
10	Combine lines 1 through 7 and 9. Enter here and on Form 1040, 1040-SR, or 1040-NR, line 8	10	-9,930.

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

Schedule 1 (Form 1040) 2021

Part II Adjustments to Income

11	Educator expenses	11	
12	Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106	12	
13	Health savings account deduction. Attach Form 8889	13	3,100.
14	Moving expenses for members of the Armed Forces. Attach Form 3903	14	
15	Deductible part of self-employment tax. Attach Schedule SE	15	
16	Self-employed SEP, SIMPLE, and qualified plans	16	
17	Self-employed health insurance deduction	17	
18	Penalty on early withdrawal of savings	18	
19a	Alimony paid	19a	
b	Recipient's SSN ▶ _____		
c	Date of original divorce or separation agreement (see instructions) ▶ _____		
20	IRA deduction	20	
21	Student loan interest deduction	21	
22	Reserved for future use	22	
23	Archer MSA deduction	23	
24	Other adjustments:		
a	Jury duty pay (see instructions)	24a	
b	Deductible expenses related to income reported on line 8k from the rental of personal property engaged in for profit	24b	
c	Nontaxable amount of the value of Olympic and Paralympic medals and USOC prize money reported on line 8l	24c	
d	Reforestation amortization and expenses	24d	
e	Repayment of supplemental unemployment benefits under the Trade Act of 1974	24e	
f	Contributions to section 501(c)(18)(D) pension plans	24f	
g	Contributions by certain chaplains to section 403(b) plans	24g	
h	Attorney fees and court costs for actions involving certain unlawful discrimination claims (see instructions)	24h	
i	Attorney fees and court costs you paid in connection with an award from the IRS for information you provided that helped the IRS detect tax law violations	24i	
j	Housing deduction from Form 2555	24j	
k	Excess deductions of section 67(e) expenses from Schedule K-1 (Form 1041)	24k	
z	Other adjustments. List type and amount ▶ _____	24z	
25	Total other adjustments. Add lines 24a through 24z	25	
26	Add lines 11 through 23 and 25. These are your adjustments to income . Enter here and on Form 1040 or 1040-SR, line 10, or Form 1040-NR, line 10a	26	3,100.

**SCHEDULE 2
(Form 1040)**

Department of the Treasury
Internal Revenue Service

Additional Taxes

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

OMB No. 1545-0074

2021
Attachment
Sequence No. **02**

Name(s) shown on Form 1040, 1040-SR, or 1040-NR
DIKSHIT & RESHMA CELUR

Your social security number
768-68-6562

Part I Tax

1	Alternative minimum tax. Attach Form 6251	1	
2	Excess advance premium tax credit repayment. Attach Form 8962	2	
3	Add lines 1 and 2. Enter here and on Form 1040, 1040-SR, or 1040-NR, line 17	3	

Part II Other Taxes

4	Self-employment tax. Attach Schedule SE	4	
5	Social security and Medicare tax on unreported tip income. Attach Form 4137	5	
6	Uncollected social security and Medicare tax on wages. Attach Form 8919	6	
7	Total additional social security and Medicare tax. Add lines 5 and 6	7	
8	Additional tax on IRAs or other tax-favored accounts. Attach Form 5329 if required	8	0.
9	Household employment taxes. Attach Schedule H	9	
10	Repayment of first-time homebuyer credit. Attach Form 5405 if required	10	
11	Additional Medicare Tax. Attach Form 8959	11	557.
12	Net investment income tax. Attach Form 8960	12	
13	Uncollected social security and Medicare or RRTA tax on tips or group-term life insurance from Form W-2, box 12	13	
14	Interest on tax due on installment income from the sale of certain residential lots and timeshares	14	
15	Interest on the deferred tax on gain from certain installment sales with a sales price over \$150,000	15	
16	Recapture of low-income housing credit. Attach Form 8611	16	

(continued on page 2)

Part II Other Taxes *(continued)*

17	Other additional taxes:		
a	Recapture of other credits. List type, form number, and amount ► _____	17a	
b	Recapture of federal mortgage subsidy. If you sold your home in 2021, see instructions	17b	
c	Additional tax on HSA distributions. Attach Form 8889	17c	
d	Additional tax on an HSA because you didn't remain an eligible individual. Attach Form 8889	17d	
e	Additional tax on Archer MSA distributions. Attach Form 8853	17e	
f	Additional tax on Medicare Advantage MSA distributions. Attach Form 8853	17f	
g	Recapture of a charitable contribution deduction related to a fractional interest in tangible personal property	17g	
h	Income you received from a nonqualified deferred compensation plan that fails to meet the requirements of section 409A	17h	
i	Compensation you received from a nonqualified deferred compensation plan described in section 457A	17i	
j	Section 72(m)(5) excess benefits tax	17j	
k	Golden parachute payments	17k	
l	Tax on accumulation distribution of trusts	17l	
m	Excise tax on insider stock compensation from an expatriated corporation	17m	
n	Look-back interest under section 167(g) or 460(b) from Form 8697 or 8866	17n	
o	Tax on non-effectively connected income for any part of the year you were a nonresident alien from Form 1040-NR	17o	
p	Any interest from Form 8621, line 16f, relating to distributions from, and dispositions of, stock of a section 1291 fund	17p	
q	Any interest from Form 8621, line 24	17q	
z	Any other taxes. List type and amount ► _____	17z	
18	Total additional taxes. Add lines 17a through 17z		18
19	Additional tax from Schedule 8812		19
20	Section 965 net tax liability installment from Form 965-A	20	
21	Add lines 4, 7 through 16, 18, and 19. These are your total other taxes . Enter here and on Form 1040 or 1040-SR, line 23, or Form 1040-NR, line 23b		21

557.

**SCHEDULE 3
(Form 1040)**

Department of the Treasury
Internal Revenue Service

Additional Credits and Payments

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

OMB No. 1545-0074

2021
Attachment
Sequence No. **03**

Name(s) shown on Form 1040, 1040-SR, or 1040-NR
DIKSHIT & RESHMA CELUR

Your social security number
768-68-6562

Part I Nonrefundable Credits

1	Foreign tax credit. Attach Form 1116 if required	1	
2	Credit for child and dependent care expenses from Form 2441, line 11. Attach Form 2441	2	600.
3	Education credits from Form 8863, line 19	3	
4	Retirement savings contributions credit. Attach Form 8880	4	
5	Residential energy credits. Attach Form 5695	5	
6	Other nonrefundable credits:		
a	General business credit. Attach Form 3800	6a	
b	Credit for prior year minimum tax. Attach Form 8801	6b	
c	Adoption credit. Attach Form 8839	6c	
d	Credit for the elderly or disabled. Attach Schedule R	6d	
e	Alternative motor vehicle credit. Attach Form 8910	6e	
f	Qualified plug-in motor vehicle credit. Attach Form 8936	6f	
g	Mortgage interest credit. Attach Form 8396	6g	
h	District of Columbia first-time homebuyer credit. Attach Form 8859	6h	
i	Qualified electric vehicle credit. Attach Form 8834	6i	
j	Alternative fuel vehicle refueling property credit. Attach Form 8911	6j	
k	Credit to holders of tax credit bonds. Attach Form 8912	6k	
l	Amount on Form 8978, line 14. See instructions	6l	
z	Other nonrefundable credits. List type and amount ▶ _____	6z	
7	Total other nonrefundable credits. Add lines 6a through 6z	7	
8	Add lines 1 through 5 and 7. Enter here and on Form 1040, 1040-SR, or 1040-NR, line 20	8	600.

(continued on page 2)

Part II Other Payments and Refundable Credits

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

**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

2021

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

DIKSHIT & RESHMA CELUR

Your social security number

768-68-6562

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	
3	Multiply line 2 by 7.5% (0.075)		3
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	22,778.
b	State and local real estate taxes (see instructions)	5b	12,903.
c	State and local personal property taxes	5c	
d	Add lines 5a through 5c	5d	35,681.
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	33,848.
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 ▶	8b	
c	Points not reported to you on Form 1098. See instructions for special rules	8c	
d	Mortgage insurance premiums (see instructions)	8d	
e	Add lines 8a through 8d	8e	33,848.
9	Investment interest. Attach Form 4952 if required. See instructions.	9	
10	Add lines 8e and 9	10	33,848.

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	
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Other Itemized Deductions

16	Other—from list in instructions. List type and amount ▶	16	
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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 12a	17	43,848.
18	If you elect to itemize deductions even though they are less than your standard deduction, check this box <input type="checkbox"/>		

**SCHEDULE E
(Form 1040)**

Supplemental Income and Loss

OMB No. 1545-0074

(From rental real estate, royalties, partnerships, S corporations, estates, trusts, REMICs, etc.)

2021

Department of the Treasury
Internal Revenue Service (99)

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

Attachment
Sequence No. **13**

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

Name(s) shown on return

Your social security number

DIKSHIT & RESHMA CELUR

768-68-6562

Part I **Income or Loss From Rental Real Estate and Royalties** Note: If you are in the business of renting personal property, use **Schedule C**. See instructions. If you are an individual, report farm rental income or loss from **Form 4835** on page 2, line 40.

A Did you make any payments in 2021 that would require you to file Form(s) 1099? See instructions Yes No

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

1a	Physical address of each property (street, city, state, ZIP code)				
A	AMEERPET HYDERABAD TELANGANA IN 500016				
B					
C					
1b	Type of Property (from list below)	2 For each rental real estate property listed above, report the number of fair rental and personal use days. Check the QJV box only if you meet the requirements to file as a qualified joint venture. See instructions.	Fair Rental Days	Personal Use Days	QJV
A	3		A 294	0	<input type="checkbox"/>
B			B		<input type="checkbox"/>
C			C		<input type="checkbox"/>

Type of Property:

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

Income:		Properties:	A	B	C
3	Rents received	3	780.		
4	Royalties received	4			

Expenses:

5	Advertising	5			
6	Auto and travel (see instructions)	6			
7	Cleaning and maintenance	7	1,550.		
8	Commissions.	8			
9	Insurance	9			
10	Legal and other professional fees	10			
11	Management fees	11	1,200.		
12	Mortgage interest paid to banks, etc. (see instructions)	12			
13	Other interest.	13			
14	Repairs.	14	2,940.		
15	Supplies	15	2,110.		
16	Taxes	16			
17	Utilities.	17	2,910.		
18	Depreciation expense or depletion	18			
19	Other (list) ▶	19			
20	Total expenses. Add lines 5 through 19	20	10,710.		

21 Subtract line 20 from line 3 (rents) and/or 4 (royalties). If result is a (loss), see instructions to find out if you must file **Form 6198** **21** -9,930.

22 Deductible rental real estate loss after limitation, if any, on **Form 8582** (see instructions) **22** (9,930.) () ()

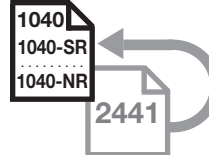
23a	Total of all amounts reported on line 3 for all rental properties	23a	780.	
b	Total of all amounts reported on line 4 for all royalty properties	23b		
c	Total of all amounts reported on line 12 for all properties	23c		
d	Total of all amounts reported on line 18 for all properties	23d		
e	Total of all amounts reported on line 20 for all properties	23e	10,710.	

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

25 **Losses.** Add royalty losses from line 21 and rental real estate losses from line 22. Enter total losses here **25** (9,930.)

26 **Total rental real estate and royalty income or (loss).** Combine lines 24 and 25. Enter the result here. If Parts II, III, IV, and line 40 on page 2 do not apply to you, also enter this amount on Schedule 1 (Form 1040), line 5. Otherwise, include this amount in the total on line 41 on page 2 **26** -9,930.

Child and Dependent Care Expenses



Department of the Treasury
Internal Revenue Service (99)

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

▶ Go to www.irs.gov/Form2441 for instructions and the latest information.

Name(s) shown on return

DIKSHIT & RESHMA CELUR

Your social security number

768-68-6562

A You can't claim a credit for child and dependent care expenses if your filing status is married filing separately unless you meet the requirements listed in the instructions under "Married Persons Filing Separately." If you meet these requirements, check this box

B For 2021, your credit for child and dependent care expenses is refundable if you, or your spouse if married filing jointly, had a principal place of abode in the United States for more than half of 2021. If you meet these requirements, check this box

Part I Persons or Organizations Who Provided the Care—You must complete this part.

If you have more than three care providers, see the instructions and check this box

1	(a) Care provider's name	(b) Address (number, street, apt. no., city, state, and ZIP code)	(c) Identifying number (SSN or EIN)	(d) Check here if the care provider is your household employee. (see instructions)	(e) Amount paid (see instructions)
	ELIZABETH S MAJUMDAR'S HOME DAYCARE	35742 HILLSIDE COURT FREMONT CA 94536	94-3398782	<input type="checkbox"/>	10,342.
				<input type="checkbox"/>	
				<input type="checkbox"/>	

Did you receive dependent care benefits?
 No → Complete only Part II below.
 Yes → Complete Part III on page 2 next.

Caution: If the care was provided in your home, you may owe employment taxes. For details, see the instructions for Schedule H (Form 1040). If you incurred care expenses in 2021 but didn't pay them until 2022, or if you prepaid in 2021 for care to be provided in 2022, don't include these expenses in column (c) of line 2 for 2021. See the instructions.

Part II Credit for Child and Dependent Care Expenses

2 Information about your **qualifying person(s)**. If you have more than three qualifying persons, see the instructions and check this box

(a) Qualifying person's name		(b) Qualifying person's social security number	(c) Qualified expenses you incurred and paid in 2021 for the person listed in column (a)
First	Last		
VIHAANA	CELUR	756-04-5066	5,342.

3	Add the amounts in column (c) of line 2. Don't enter more than \$8,000 if you had one qualifying person or \$16,000 if you had two or more persons. If you completed Part III, enter the amount from line 31	3	3,000.
4	Enter your earned income . See instructions	4	172,272.
5	If married filing jointly, enter your spouse's earned income (if you or your spouse was a student or was disabled, see the instructions); all others , enter the amount from line 4	5	120,075.
6	Enter the smallest of line 3, 4, or 5	6	3,000.
7	Enter the amount from Form 1040, 1040-SR, or 1040-NR, line 11	7	279,317.
8	Enter on line 8 the decimal amount shown below that applies to the amount on line 7. • If line 7 is \$125,000 or less, enter .50 on line 8. • If line 7 is over \$125,000 and no more than \$438,000, see the instructions for line 8 for the amount to enter. • If line 7 is over \$438,000, don't complete line 8. Enter zero on line 9a. You may be able to claim a credit on line 9b.	8	X .20
9a	Multiply line 6 by the decimal amount on line 8	9a	600.
9b	If you paid 2020 expenses in 2021, complete Worksheet A in the instructions. Enter the amount from line 13 of the worksheet here. Otherwise, go to line 10	9b	
10	Add lines 9a and 9b and enter the result. If you checked the box on line B above, this is your refundable credit for child and dependent care expenses ; enter the amount from this line on Schedule 3 (Form 1040), line 13g, and don't complete line 11. If you didn't check the box on line B above, go to line 11	10	600.
11	Nonrefundable credit for child and dependent care expenses. If you didn't check the box on line B above, your credit is nonrefundable and limited by the amount of your tax; see the instructions to figure the portion of line 10 that you can claim and enter that amount here and on Schedule 3 (Form 1040), line 2	11	600.

Part III Dependent Care Benefits

12	Enter the total amount of dependent care benefits you received in 2021. Amounts you received as an employee should be shown in box 10 of your Form(s) W-2. Don't include amounts reported as wages in box 1 of Form(s) W-2. If you were self-employed or a partner, include amounts you received under a dependent care assistance program from your sole proprietorship or partnership	12	5,000.
13	Enter the amount, if any, you carried over from 2020 and used in 2021. See instructions	13	
14	If you forfeited or carried over to 2022 any of the amounts reported on line 12 or 13, enter the amount. See instructions	14	()
15	Combine lines 12 through 14. See instructions	15	5,000.
16	Enter the total amount of qualified expenses incurred in 2021 for the care of the qualifying person(s)	16	10,342.
17	Enter the smaller of line 15 or 16	17	5,000.
18	Enter your earned income . See instructions	18	172,272.
19	Enter the amount shown below that applies to you. <ul style="list-style-type: none"> • If married filing jointly, enter your spouse's earned income (if you or your spouse was a student or was disabled, see the instructions for line 5). • If married filing separately, see instructions. • All others, enter the amount from line 18. 	19	120,075.
20	Enter the smallest of line 17, 18, or 19	20	5,000.
21	Enter \$10,500 (\$5,250 if married filing separately and you were required to enter your spouse's earned income on line 19). If you entered an amount on line 13, add it to the \$10,500 or \$5,250 amount you enter on line 21. However, don't enter more than the maximum amount allowed under your dependent care plan. See instructions	21	10,500.
22	Is any amount on line 12 or 13 from your sole proprietorship or partnership? <input checked="" type="checkbox"/> No. Enter -0-. <input type="checkbox"/> Yes. Enter the amount here	22	0.
23	Subtract line 22 from line 15	23	5,000.
24	Deductible benefits. Enter the smallest of line 20, 21, or 22. Also, include this amount on the appropriate line(s) of your return. See instructions	24	0.
25	Excluded benefits. If you checked "No" on line 22, enter the smaller of line 20 or 21. Otherwise, subtract line 24 from the smaller of line 20 or line 21. If zero or less, enter -0-	25	5,000.
26	Taxable benefits. Subtract line 25 from line 23. If zero or less, enter -0-. Also, include this amount on Form 1040 or 1040-SR, line 1; or Form 1040-NR, line 1a. On the dotted line next to Form 1040 or 1040-SR, line 1; or Form 1040-NR, line 1a, enter "DCB"	26	0.

To claim the child and dependent care credit, complete lines 27 through 31 below.

27	Enter \$8,000 (\$16,000 if two or more qualifying persons)	27	8,000.
28	Add lines 24 and 25	28	5,000.
29	Subtract line 28 from line 27. If zero or less, stop . You can't take the credit. Exception. If you paid 2020 expenses in 2021, see the instructions for line 9b	29	3,000.
30	Complete line 2 on page 1 of this form. Don't include in column (c) any benefits shown on line 28 above. Then, add the amounts in column (c) and enter the total here	30	5,342.
31	Enter the smaller of line 29 or 30. Also, enter this amount on line 3 on page 1 of this form and complete lines 4 through 11	31	3,000.

Additional Taxes on Qualified Plans (Including IRAs) and Other Tax-Favored Accounts

▶ Attach to Form 1040, 1040-SR, or 1040-NR.
▶ Go to www.irs.gov/Form5329 for instructions and the latest information.

Name of individual subject to additional tax. If married filing jointly, see instructions.

DIKSHIT CELUR

Your social security number

768-68-6562

Home address (number and street), or P.O. box if mail is not delivered to your home

Apt. no.

**Fill in Your Address Only
if You Are Filing This
Form by Itself and Not
With Your Tax Return**

City, town or post office, state, and ZIP code. If you have a foreign address, also complete the spaces below. See instructions.

If this is an amended return, check here

Foreign country name

Foreign province/state/county

Foreign postal code

If you **only** owe the additional 10% tax on the full amount of the early distributions, you may be able to report this tax directly on Schedule 2 (Form 1040), line 8, without filing Form 5329. See instructions.

Part I Additional Tax on Early Distributions. Complete this part if you took a taxable distribution (other than a qualified disaster distribution) before you reached age 59½ from a qualified retirement plan (including an IRA) or modified endowment contract (unless you are reporting this tax directly on Schedule 2 (Form 1040)—see above). You may also have to complete this part to indicate that you qualify for an exception to the additional tax on early distributions or for certain Roth IRA distributions. See instructions.

1	Early distributions includible in income (see instructions). For Roth IRA distributions, see instructions.	1	
2	Early distributions included on line 1 that are not subject to the additional tax (see instructions). Enter the appropriate exception number from the instructions: _____	2	
3	Amount subject to additional tax. Subtract line 2 from line 1	3	
4	Additional tax. Enter 10% (0.10) of line 3. Include this amount on Schedule 2 (Form 1040), line 8 Caution: If any part of the amount on line 3 was a distribution from a SIMPLE IRA, you may have to include 25% of that amount on line 4 instead of 10%. See instructions.	4	

Part II Additional Tax on Certain Distributions From Education Accounts and ABLER Accounts. Complete this part if you included an amount in income, on Schedule 1 (Form 1040), line 8z, from a Coverdell education savings account (ESA) or a qualified tuition program (QTP), or on Schedule 1 (Form 1040), line 8p, from an ABLER account.

5	Distributions included in income from a Coverdell ESA, a QTP, or an ABLER account	5	
6	Distributions included on line 5 that are not subject to the additional tax (see instructions)	6	
7	Amount subject to additional tax. Subtract line 6 from line 5	7	
8	Additional tax. Enter 10% (0.10) of line 7. Include this amount on Schedule 2 (Form 1040), line 8	8	

Part III Additional Tax on Excess Contributions to Traditional IRAs. Complete this part if you contributed more to your traditional IRAs for 2021 than is allowable or you had an amount on line 17 of your 2020 Form 5329.

9	Enter your excess contributions from line 16 of your 2020 Form 5329. See instructions. If zero, go to line 15	9	
10	If your traditional IRA contributions for 2021 are less than your maximum allowable contribution, see instructions. Otherwise, enter -0-	10	
11	2021 traditional IRA distributions included in income (see instructions)	11	
12	2021 distributions of prior year excess contributions (see instructions)	12	
13	Add lines 10, 11, and 12	13	
14	Prior year excess contributions. Subtract line 13 from line 9. If zero or less, enter -0-	14	
15	Excess contributions for 2021 (see instructions)	15	
16	Total excess contributions. Add lines 14 and 15	16	
17	Additional tax. Enter 6% (0.06) of the smaller of line 16 or the value of your traditional IRAs on December 31, 2021 (including 2021 contributions made in 2022). Include this amount on Schedule 2 (Form 1040), line 8	17	

Part IV Additional Tax on Excess Contributions to Roth IRAs. Complete this part if you contributed more to your Roth IRAs for 2021 than is allowable or you had an amount on line 25 of your 2020 Form 5329.

18	Enter your excess contributions from line 24 of your 2020 Form 5329. See instructions. If zero, go to line 23	18	
19	If your Roth IRA contributions for 2021 are less than your maximum allowable contribution, see instructions. Otherwise, enter -0-	19	
20	2021 distributions from your Roth IRAs (see instructions)	20	
21	Add lines 19 and 20	21	
22	Prior year excess contributions. Subtract line 21 from line 18. If zero or less, enter -0-	22	
23	Excess contributions for 2021 (see instructions)	23	
24	Total excess contributions. Add lines 22 and 23	24	
25	Additional tax. Enter 6% (0.06) of the smaller of line 24 or the value of your Roth IRAs on December 31, 2021 (including 2021 contributions made in 2022). Include this amount on Schedule 2 (Form 1040), line 8	25	

Part V Additional Tax on Excess Contributions to Coverdell ESAs. Complete this part if the contributions to your Coverdell ESAs for 2021 were more than is allowable or you had an amount on line 33 of your 2020 Form 5329.

26	Enter the excess contributions from line 32 of your 2020 Form 5329. See instructions. If zero, go to line 31	26	
27	If the contributions to your Coverdell ESAs for 2021 were less than the maximum allowable contribution, see instructions. Otherwise, enter -0-	27	
28	2021 distributions from your Coverdell ESAs (see instructions)	28	
29	Add lines 27 and 28	29	
30	Prior year excess contributions. Subtract line 29 from line 26. If zero or less, enter -0-	30	
31	Excess contributions for 2021 (see instructions)	31	
32	Total excess contributions. Add lines 30 and 31	32	
33	Additional tax. Enter 6% (0.06) of the smaller of line 32 or the value of your Coverdell ESAs on December 31, 2021 (including 2021 contributions made in 2022). Include this amount on Schedule 2 (Form 1040), line 8	33	

Part VI Additional Tax on Excess Contributions to Archer MSAs. Complete this part if you or your employer contributed more to your Archer MSAs for 2021 than is allowable or you had an amount on line 41 of your 2020 Form 5329.

34	Enter the excess contributions from line 40 of your 2020 Form 5329. See instructions. If zero, go to line 39	34	
35	If the contributions to your Archer MSAs for 2021 are less than the maximum allowable contribution, see instructions. Otherwise, enter -0-	35	
36	2021 distributions from your Archer MSAs from Form 8853, line 8	36	
37	Add lines 35 and 36	37	
38	Prior year excess contributions. Subtract line 37 from line 34. If zero or less, enter -0-	38	
39	Excess contributions for 2021 (see instructions)	39	
40	Total excess contributions. Add lines 38 and 39	40	
41	Additional tax. Enter 6% (0.06) of the smaller of line 40 or the value of your Archer MSAs on December 31, 2021 (including 2021 contributions made in 2022). Include this amount on Schedule 2 (Form 1040), line 8	41	

Part VII Additional Tax on Excess Contributions to Health Savings Accounts (HSAs). Complete this part if you, someone on your behalf, or your employer contributed more to your HSAs for 2021 than is allowable or you had an amount on line 49 of your 2020 Form 5329.

42	Enter the excess contributions from line 48 of your 2020 Form 5329. If zero, go to line 47	42	0.
43	If the contributions to your HSAs for 2021 are less than the maximum allowable contribution, see instructions. Otherwise, enter -0-	43	
44	2021 distributions from your HSAs from Form 8889, line 16	44	
45	Add lines 43 and 44	45	
46	Prior year excess contributions. Subtract line 45 from line 42. If zero or less, enter -0-	46	
47	Excess contributions for 2021 (see instructions)	47	750.
48	Total excess contributions. Add lines 46 and 47	48	750.
49	Additional tax. Enter 6% (0.06) of the smaller of line 48 or the value of your HSAs on December 31, 2021 (including 2021 contributions made in 2022). Include this amount on Schedule 2 (Form 1040), line 8	49	0.

Part VIII Additional Tax on Excess Contributions to an ABLE Account. Complete this part if contributions to your ABLE account for 2021 were more than is allowable.

50	Excess contributions for 2021 (see instructions)	50	
51	Additional tax. Enter 6% (0.06) of the smaller of line 50 or the value of your ABLE account on December 31, 2021. Include this amount on Schedule 2 (Form 1040), line 8	51	

Part IX Additional Tax on Excess Accumulation in Qualified Retirement Plans (Including IRAs). Complete this part if you did not receive the minimum required distribution from your qualified retirement plan.

52	Minimum required distribution for 2021 (see instructions)	52	
53	Amount actually distributed to you in 2021	53	
54	Subtract line 53 from line 52. If zero or less, enter -0-	54	
55	Additional tax. Enter 50% (0.50) of line 54. Include this amount on Schedule 2 (Form 1040), line 8	55	

Sign Here Only if You Are Filing This Form by Itself and Not With Your Tax Return

Under penalties of perjury, I declare that I have examined this form, including accompanying attachments, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Your signature
 Date

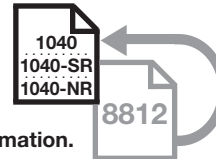
Paid Preparer Use Only	Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN
	Firm's name ▶	Firm's EIN ▶			
	Firm's address ▶	Phone no.			

SCHEDULE 8812
(Form 1040)

Credits for Qualifying Children and Other Dependents

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

▶ Go to www.irs.gov/Schedule8812 for instructions and the latest information.



OMB No. 1545-0074

2021

Attachment Sequence No. **47**

Department of the Treasury
Internal Revenue Service (99)

Name(s) shown on return

DIKSHIT & RESHMA CELUR

Your social security number

768-68-6562

Part I-A Child Tax Credit and Credit for Other Dependents

1	Enter the amount from line 11 of your Form 1040, 1040-SR, or 1040-NR		1	279,317.
2a	Enter income from Puerto Rico that you excluded	2a		
b	Enter the amounts from lines 45 and 50 of your Form 2555	2b	0.	
c	Enter the amount from line 15 of your Form 4563	2c		
d	Add lines 2a through 2c	2d	0.	
3	Add lines 1 and 2d	3	279,317.	
4a	Number of qualifying children under age 18 with the required social security number	4a	1.	
b	Number of children included on line 4a who were under age 6 at the end of 2021	4b	1.	
c	Subtract line 4b from line 4a	4c	0.	
5	If line 4a is more than zero, enter the amount from the Line 5 Worksheet ; otherwise, enter -0-	5	2,000.	
6	Number of other dependents, including any qualifying children who are not under age 18 or who do not have the required social security number	6	0.	
Caution: Do not include yourself, your spouse, or anyone who is not a U.S. citizen, U.S. national, or U.S. resident alien. Also, do not include anyone you included on line 4a.				
7	Multiply line 6 by \$500	7		
8	Add lines 5 and 7	8	2,000.	
9	Enter the amount shown below for your filing status. • Married filing jointly—\$400,000 } • All other filing statuses—\$200,000 }	9	400,000.	
10	Subtract line 9 from line 3. • If zero or less, enter -0-. • If more than zero and not a multiple of \$1,000, enter the next multiple of \$1,000. For example, if the result is \$425, enter \$1,000; if the result is \$1,025, enter \$2,000, etc. }	10	0.	
11	Multiply line 10 by 5% (0.05)	11	0.	
12	Subtract line 11 from line 8. If zero or less, enter -0-	12	2,000.	
13	Check all the boxes that apply to you (or your spouse if married filing jointly). A Check here if you (or your spouse if married filing jointly) had a principal place of abode in the United States for more than half of 2021 <input checked="" type="checkbox"/> B Check here if you (or your spouse if married filing jointly) were a bona fide resident of Puerto Rico for 2021 <input type="checkbox"/>			

Part I-B Filers Who Check a Box on Line 13

Caution: If you did not check a box on line 13, do not complete Part I-B; instead, skip to Part I-C.

14a	Enter the smaller of line 7 or line 12	14a	0.	
b	Subtract line 14a from line 12	14b	2,000.	
c	If line 14a is zero, enter -0-; otherwise, enter the amount from the Credit Limit Worksheet A	14c	0.	
d	Enter the smaller of line 14a or line 14c	14d	0.	
e	Add lines 14b and 14d	14e	2,000.	
f	Enter the aggregate amount of advance child tax credit payments you (and your spouse if filing jointly) received for 2021. See your Letter(s) 6419 for the amounts to include on this line. If you are missing Letter 6419, see the instructions before entering an amount on this line. If you didn't receive any advance child tax credit payments for 2021, enter -0-	14f	1,000.	
Caution: If the amount on this line doesn't match the aggregate amounts reported to you (and your spouse if filing jointly) on your Letter(s) 6419, the processing of your return will be delayed.				
g	Subtract line 14f from line 14e. If zero or less, enter -0- on lines 14g through 14i and go to Part III	14g	1,000.	
h	Enter the smaller of line 14d or line 14g. This is your credit for other dependents. Enter this amount on line 19 of your Form 1040, 1040-SR, or 1040-NR	14h	0.	
i	Subtract line 14h from line 14g. This is your refundable child tax credit. Enter this amount on line 28 of your Form 1040, 1040-SR, or 1040-NR	14i	1,000.	

Part I-C Filers Who Do Not Check a Box on Line 13

Caution: If you checked a box on line 13, do not complete Part I-C.

15a	Enter the amount from the Credit Limit Worksheet A	15a	
b	Enter the smaller of line 12 or line 15a	15b	
	Additional child tax credit. Complete Parts II-A through II-C if you meet each of the following items.		
	1. You are not filing Form 2555.		
	2. Line 4a is more than zero.		
	3. Line 12 is more than line 15a.		
c	If you completed Parts II-A through II-C, enter the amount from line 27; otherwise, enter -0-	15c	
d	Add lines 15b and 15c	15d	
e	Enter the aggregate amount of advance child tax credit payments you (and your spouse if filing jointly) received for 2021. See your Letter(s) 6419 for the amounts to include on this line. If you are missing Letter 6419, see the instructions before entering an amount on this line. If you didn't receive any advance child tax credit payments for 2021, enter -0-	15e	
	Caution: If the amount on this line doesn't match the aggregate amounts reported to you (and your spouse if filing jointly) on your Letter(s) 6419, the processing of your return will be delayed.		
f	Subtract line 15e from line 15d. If zero or less, enter -0- on lines 15f through 15h and go to Part III	15f	
g	Enter the smaller of line 15b or line 15f. This is your nonrefundable child tax credit and credit for other dependents. Enter this amount on line 19 of your Form 1040, 1040-SR, or 1040-NR.	15g	
h	Subtract line 15g from line 15f. This is your additional child tax credit. Enter this amount on line 28 of your Form 1040, 1040-SR, or 1040-NR	15h	

Part II-A Additional Child Tax Credit (use only if completing Part I-C)

Caution: If you file Form 2555, do not complete Parts II-A through II-C; you cannot claim the additional child tax credit.

Caution: If you checked a box on line 13, do not complete Parts II-A through II-C; you cannot claim the additional child tax credit.

16a	Subtract line 15b from line 12. If zero, skip Parts II-A and II-B and enter -0- on line 27	16a	
b	Number of qualifying children under 18 with the required social security number: _____ x \$1,400. Enter the result. If zero, skip Parts II-A and II-B and enter -0- on line 27	16b	
	TIP: The number of children you use for this line is the same as the number of children you used for line 4a.		
17	Enter the smaller of line 16a or line 16b	17	
18a	Earned income (see instructions)	18a	
b	Nontaxable combat pay (see instructions)	18b	
19	Is the amount on line 18a more than \$2,500? <input type="checkbox"/> No. Leave line 19 blank and enter -0- on line 20. <input type="checkbox"/> Yes. Subtract \$2,500 from the amount on line 18a. Enter the result	19	
20	Multiply the amount on line 19 by 15% (0.15) and enter the result	20	
	Next. On line 16b, is the amount \$4,200 or more? <input type="checkbox"/> No. If line 20 is zero, enter -0- on line 15c. Otherwise, skip Part II-B and enter the smaller of line 17 or line 20 on line 27. <input type="checkbox"/> Yes. If line 20 is equal to or more than line 17, skip Part II-B and enter the amount from line 17 on line 27. Otherwise, go to line 21.		

Part II-B Certain Filers Who Have Three or More Qualifying Children

21	Withheld social security, Medicare, and Additional Medicare taxes from Form(s) W-2, boxes 4 and 6. If married filing jointly, include your spouse's amounts with yours. If your employer withheld or you paid Additional Medicare Tax or tier 1 RRTA taxes, see instructions	21	
22	Enter the total of the amounts from Schedule 1 (Form 1040), line 15; Schedule 2 (Form 1040), line 5; Schedule 2 (Form 1040), line 6; and Schedule 2 (Form 1040), line 13	22	
23	Add lines 21 and 22	23	
24	1040 and 1040-SR filers: Enter the total of the amounts from Form 1040 or 1040-SR, line 27a, and Schedule 3 (Form 1040), line 11. } 1040-NR filers: Enter the amount from Schedule 3 (Form 1040), line 11. }	24	
25	Subtract line 24 from line 23. If zero or less, enter -0-	25	
26	Enter the larger of line 20 or line 25	26	
	Next, enter the smaller of line 17 or line 26 on line 27.		

Part II-C Additional Child Tax Credit

27	Enter this amount on line 15c	27	
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Part III Additional Tax (use only if line 14g or line 15f, whichever applies, is zero)

28a	Enter the amount from line 14f or line 15e, whichever applies	28a	
b	Enter the amount from line 14e or line 15d, whichever applies	28b	
29	Excess advance child tax credit payments. Subtract line 28b from line 28a. If zero, stop; you do not owe the additional tax	29	
30	Enter the number of qualifying children taken into account in determining the annual advance amount you received for 2021. See your Letter 6419 for this number. If you are missing your Letter 6419, you are filing a joint return, or you received more than one Letter 6419, see the instructions before entering a number on this line Caution: If the amount on this line doesn't match the number of qualifying children reported to you (and your spouse if filing jointly) on your Letter(s) 6419, the processing of your return will be delayed.	30	
31	Enter the smaller of line 4a or line 30	31	
32	Subtract line 31 from line 30. If zero, skip to line 40 and enter the amount from line 29; otherwise, continue to line 33	32	
33	Enter the amount shown below for your filing status. <ul style="list-style-type: none"> • Married filing jointly or Qualifying widow(er)—\$60,000 • Head of household—\$50,000 • All other filing statuses—\$40,000 	33	
34	Subtract line 33 from line 3. If zero or less, enter -0-	34	
35	Enter the amount from line 33	35	
36	Divide line 34 by line 35. Enter the result as a decimal (rounded to at least three places). If the result is 1.000 or more, enter 1.000	36	
37	Multiply line 32 by \$2,000	37	
38	Multiply line 37 by line 36	38	
39	Subtract line 38 from line 37	39	
40	Subtract line 39 from line 29. If zero or less, enter -0-. This is your additional tax. If more than zero, enter this amount on Schedule 2 (Form 1040), line 19	40	

Health Savings Accounts (HSAs)

Department of the Treasury
Internal Revenue Service

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

2021
Attachment
Sequence No. **52**

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

Social security number of HSA beneficiary. If both spouses have HSAs, see instructions ▶ 768-68-6562

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

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

1	Check the box to indicate your coverage under a high-deductible health plan (HDHP) during 2021. See instructions ▶	<input type="checkbox"/> Self-only	<input checked="" type="checkbox"/> Family
2	HSA contributions you made for 2021 (or those made on your behalf), including those made from January 1, 2022, through April 15, 2022, that were for 2021. Do not include employer contributions, contributions through a cafeteria plan, or rollovers. See instructions	2	3,850.
3	If you were under age 55 at the end of 2021 and, on the first day of every month during 2021, you were, or were considered, an eligible individual with the same coverage, enter \$3,600 (\$7,200 for family coverage). All others , see the instructions for the amount to enter	3	7,200.
4	Enter the amount you and your employer contributed to your Archer MSAs for 2021 from Form 8853, lines 1 and 2. If you or your spouse had family coverage under an HDHP at any time during 2021, also include any amount contributed to your spouse's Archer MSAs	4	0.
5	Subtract line 4 from line 3. If zero or less, enter -0-	5	7,200.
6	Enter the amount from line 5. But if you and your spouse each have separate HSAs and had family coverage under an HDHP at any time during 2021, see the instructions for the amount to enter	6	7,200.
7	If you were age 55 or older at the end of 2021, married, and you or your spouse had family coverage under an HDHP at any time during 2021, enter your additional contribution amount. See instructions	7	
8	Add lines 6 and 7	8	7,200.
9	Employer contributions made to your HSAs for 2021	9	4,100.
10	Qualified HSA funding distributions	10	
11	Add lines 9 and 10	11	4,100.
12	Subtract line 11 from line 8. If zero or less, enter -0-	12	3,100.
13	HSA deduction. Enter the smaller of line 2 or line 12 here and on Schedule 1 (Form 1040), Part II, line 13 Caution: If line 2 is more than line 13, you may have to pay an additional tax. See instructions.	13	3,100.

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

14a	Total distributions you received in 2021 from all HSAs (see instructions)	14a	1,102.
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	1,102.
15	Qualified medical expenses paid using HSA distributions (see instructions)	15	1,102.
16	Taxable HSA distributions. Subtract line 15 from line 14c. If zero or less, enter -0-. Also, include this amount in the total on Schedule 1 (Form 1040), Part I, line 8e	16	0.
17a	If any of the distributions included on line 16 meet any of the Exceptions to the Additional 20% Tax (see instructions), check here ▶ <input type="checkbox"/>		
b	Additional 20% tax (see instructions). Enter 20% (0.20) of the distributions included on line 16 that are subject to the additional 20% tax. Also, include this amount in the total on Schedule 2 (Form 1040), Part II, line 17c	17b	

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

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

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

▶ 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.

OMB No. 1545-0074

Attachment
Sequence No. **70**

Taxpayer name(s) shown on return DIKSHIT & RESHMA CELUR	Taxpayer identification number 768-68-6562
Enter preparer's name and PTIN SYAM PRIYA RAM SAGAR GUPTA TALLAM P02082703	

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 the applicable tax year provided by the taxpayer or reasonably obtained by you? (See instructions if relying on prior year earned income.)	<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, 1040-SS, or Schedule 8812 (Form 1040) 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 question 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)	<input checked="" type="checkbox"/>	<input type="checkbox"/>	
List those documents provided by the taxpayer, if any, that you relied on: _____ _____ _____			
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 type="checkbox"/>

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 child has not lived with the taxpayer 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 penalty for each failure to comply related to a claim of an applicable credit or HOH filing status (see instructions for more information).**

	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"/>

Additional Medicare Tax

▶ If any line does not apply to you, leave it blank. See separate instructions.
 ▶ Attach to Form 1040, 1040-SR, 1040-NR, 1040-PR, or 1040-SS.
 ▶ Go to www.irs.gov/Form8959 for instructions and the latest information.

Name(s) shown on return

Your social security number

DIKSHIT & RESHMA CELUR

768-68-6562

Part I Additional Medicare Tax on Medicare Wages

1	Medicare wages and tips from Form W-2, box 5. If you have more than one Form W-2, enter the total of the amounts from box 5	1	311,847.		
2	Unreported tips from Form 4137, line 6	2			
3	Wages from Form 8919, line 6	3			
4	Add lines 1 through 3	4	311,847.		
5	Enter the following amount for your filing status: Married filing jointly \$250,000 Married filing separately \$125,000 Single, Head of household, or Qualifying widow(er) \$200,000	5	250,000.		
6	Subtract line 5 from line 4. If zero or less, enter -0-	6		61,847.	
7	Additional Medicare Tax on Medicare wages. Multiply line 6 by 0.9% (0.009). Enter here and go to Part II	7			557.

Part II Additional Medicare Tax on Self-Employment Income

8	Self-employment income from Schedule SE (Form 1040), Part I, line 6. If you had a loss, enter -0- (Form 1040-PR or 1040-SS filers, see instructions.)	8			
9	Enter the following amount for your filing status: Married filing jointly \$250,000 Married filing separately \$125,000 Single, Head of household, or Qualifying widow(er) \$200,000	9			
10	Enter the amount from line 4	10			
11	Subtract line 10 from line 9. If zero or less, enter -0-	11			
12	Subtract line 11 from line 8. If zero or less, enter -0-	12			
13	Additional Medicare Tax on self-employment income. Multiply line 12 by 0.9% (0.009). Enter here and go to Part III	13			

Part III Additional Medicare Tax on Railroad Retirement Tax Act (RRTA) Compensation

14	Railroad retirement (RRTA) compensation and tips from Form(s) W-2, box 14 (see instructions)	14			
15	Enter the following amount for your filing status: Married filing jointly \$250,000 Married filing separately \$125,000 Single, Head of household, or Qualifying widow(er) \$200,000	15			
16	Subtract line 15 from line 14. If zero or less, enter -0-	16			
17	Additional Medicare Tax on railroad retirement (RRTA) compensation. Multiply line 16 by 0.9% (0.009). Enter here and go to Part IV	17			

Part IV Total Additional Medicare Tax

18	Add lines 7, 13, and 17. Also include this amount on Schedule 2 (Form 1040), line 11 (Form 1040-PR or 1040-SS filers, see instructions), and go to Part V	18			557.
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Part V Withholding Reconciliation

19	Medicare tax withheld from Form W-2, box 6. If you have more than one Form W-2, enter the total of the amounts from box 6	19	4,522.		
20	Enter the amount from line 1	20	311,847.		
21	Multiply line 20 by 1.45% (0.0145). This is your regular Medicare tax withholding on Medicare wages	21	4,522.		
22	Subtract line 21 from line 19. If zero or less, enter -0-. This is your Additional Medicare Tax withholding on Medicare wages	22		0.	
23	Additional Medicare Tax withholding on railroad retirement (RRTA) compensation from Form W-2, box 14 (see instructions)	23			
24	Total Additional Medicare Tax withholding. Add lines 22 and 23. Also include this amount with federal income tax withholding on Form 1040, 1040-SR, or 1040-NR, line 25c (Form 1040-PR or 1040-SS filers, see instructions)	24			0.

**Net Investment Income Tax—
Individuals, Estates, and Trusts**

Department of the Treasury
Internal Revenue Service (99)

▶ Attach to your tax return.

▶ Go to www.irs.gov/Form8960 for instructions and the latest information.

Name(s) shown on your tax return

DIKSHIT & RESHMA CELUR

Your social security number or EIN

768-68-6562

Part I Investment Income Section 6013(g) election (see instructions)
 Section 6013(h) election (see instructions)
 Regulations section 1.1411-10(g) election (see instructions)

1	Taxable interest (see instructions)		1	
2	Ordinary dividends (see instructions)		2	
3	Annuities (see instructions)		3	
4a	Rental real estate, royalties, partnerships, S corporations, trusts, etc. (see instructions)	4a -9,930.		
b	Adjustment for net income or loss derived in the ordinary course of a non-section 1411 trade or business (see instructions)	4b		
c	Combine lines 4a and 4b		4c	-9,930.
5a	Net gain or loss from disposition of property (see instructions)	5a		
b	Net gain or loss from disposition of property that is not subject to net investment income tax (see instructions)	5b		
c	Adjustment from disposition of partnership interest or S corporation stock (see instructions)	5c		
d	Combine lines 5a through 5c		5d	
6	Adjustments to investment income for certain CFCs and PFICs (see instructions)		6	
7	Other modifications to investment income (see instructions)		7	
8	Total investment income. Combine lines 1, 2, 3, 4c, 5d, 6, and 7		8	-9,930.

Part II Investment Expenses Allocable to Investment Income and Modifications

9a	Investment interest expenses (see instructions)	9a		
b	State, local, and foreign income tax (see instructions)	9b		
c	Miscellaneous investment expenses (see instructions)	9c		
d	Add lines 9a, 9b, and 9c		9d	
10	Additional modifications (see instructions)		10	
11	Total deductions and modifications. Add lines 9d and 10		11	

Part III Tax Computation

12	Net investment income. Subtract Part II, line 11, from Part I, line 8. Individuals, complete lines 13–17. Estates and trusts, complete lines 18a–21. If zero or less, enter -0-		12	0.
Individuals:				
13	Modified adjusted gross income (see instructions)	13 279,317.		
14	Threshold based on filing status (see instructions)	14 250,000.		
15	Subtract line 14 from line 13. If zero or less, enter -0-	15 29,317.		
16	Enter the smaller of line 12 or line 15		16	0.
17	Net investment income tax for individuals. Multiply line 16 by 3.8% (0.038). Enter here and include on your tax return (see instructions)		17	0.
Estates and Trusts:				
18a	Net investment income (line 12 above)	18a		
b	Deductions for distributions of net investment income and deductions under section 642(c) (see instructions)	18b		
c	Undistributed net investment income. Subtract line 18b from line 18a (see instructions). If zero or less, enter -0-	18c		
19a	Adjusted gross income (see instructions)	19a		
b	Highest tax bracket for estates and trusts for the year (see instructions)	19b		
c	Subtract line 19b from line 19a. If zero or less, enter -0-	19c		
20	Enter the smaller of line 18c or line 19c		20	
21	Net investment income tax for estates and trusts. Multiply line 20 by 3.8% (0.038). Enter here and include on your tax return (see instructions)		21	

TAXABLE YEAR

FORM

2021

California e-file Signature Authorization for Individuals

8879

Table with 2 columns: Name (Your name, Spouse's/RDP's name) and SSN or ITIN. Values: DIKSHIT CELUR, 768-68-6562; RESHMA CELUR, 016-55-4377.

Part I Tax Return Information (whole dollars only)

Table with 2 columns: Line number and Amount. Line 1: 286,517. Line 2: (blank). Line 3: 4,153.

Part II Taxpayer Declaration and Signature Authorization (Be sure you obtain and keep a copy of your return.)

Under penalties of perjury, I declare that I have examined a copy of my individual income tax return and accompanying schedules and statements for the tax year ending December 31, 2021, and to the best of my knowledge and belief, it is true, correct, and complete.

Taxpayer's PIN: check one box only

- I authorize GLOBAL TAXES LLC to enter my PIN 8 6 5 6 2 as my signature on my 2021 e-filed California individual income tax return.
I will enter my PIN as my signature on my 2021 e-filed California individual income tax return.

Your signature Date

Spouse's/RDP's PIN: check one box only

- I authorize GLOBAL TAXES LLC to enter my PIN 5 4 3 7 7 as my signature on my 2021 e-filed California individual income tax return.
I will enter my PIN as my signature on my 2021 e-filed California individual income tax return.

Spouse's/RDP's signature Date

Practitioner PIN Method Returns Only -- continue below

Part III Certification and Authentication — Practitioner PIN Method Only

ERO's Electronic Filer Identification Number (EFIN)/PIN.

Enter your six-digit EFIN followed by your five-digit self-selected PIN.

Table with 11 cells containing digits: 5, 8, 7, 2, 7, 8, 6, 1, 9, 8, 9

Do not enter all zeros

I certify that the above numeric entry is my PIN, which is my signature for the 2021 California individual income tax return for the taxpayer(s) indicated above.

ERO's signature Date 04/08/2022

2021 California Resident Income Tax Return

540

APE

ATTACH FEDERAL RETURN

768-68-6562 CELU 016-55-4377
DIKSHIT CELUR
RESHMA CELUR

21

35908 KILLORGLIN CMN
FREMONT CA 94536

10-09-1985 10-18-1990

Principal Residence

Enter your county at time of filing (see instructions)

ALAMEDA

If your address above is the same as your principal/physical residence address at the time of filing, check this box

If not, enter below your principal/physical residence address at the time of filing.

Street address (number and street) (If foreign address, see instructions.)

Apt. no./ste. no.

City

State

ZIP code

If your California filing status is different from your federal filing status, check the box here

Filing Status

1 Single

4 Head of household (with qualifying person). See instructions.

2 Married/RDP filing jointly. See inst.

5 Qualifying widow(er). Enter year spouse/RDP died.

See instructions.

3 Married/RDP filing separately. Enter spouse's/RDP's SSN or ITIN above and full name here.

6 If someone can claim you (or your spouse/RDP) as a dependent, check the box here. See inst.

Exemptions

For line 7, line 8, line 9, and line 10: Multiply the number you enter in the box by the pre-printed dollar amount for that line.

Whole dollars only

7 **Personal:** If you checked box 1, 3, or 4 above, enter 1 in the box. If you checked box 2 or 5, enter 2 in the box. If you checked the box on line 6, see instructions. 7 2 X \$129 = \$ 258

8 **Blind:** If you (or your spouse/RDP) are visually impaired, enter 1; if both are visually impaired, enter 2. 8 X \$129 = \$

9 **Senior:** If you (or your spouse/RDP) are 65 or older, enter 1; if both are 65 or older, enter 2. See instructions. 9 X \$129 = \$

Your name: Your SSN or ITIN:

10 Dependents: Do not include yourself or your spouse/RDP.

	Dependent 1	Dependent 2	Dependent 3
First Name	<input type="radio"/> VIHAANA	<input type="radio"/>	<input type="radio"/>
Last Name	<input type="radio"/> CELUR	<input type="radio"/>	<input type="radio"/>
SSN. See instructions.	<input type="radio"/> 756045066	<input type="radio"/>	<input type="radio"/>
Dependent's relationship to you	<input type="radio"/> DAUGHTER	<input type="radio"/>	<input type="radio"/>

Total dependent exemptions ● 10 X \$400 = ● \$

11 Exemption amount: Add line 7 through line 10. Transfer this amount to line 32 ● 11 \$

12	State wages from your federal Form(s) W-2, box 16	● 12	<input type="text" value="296447"/>	<input type="text" value=".00"/>
13	Enter federal adjusted gross income from federal Form 1040 or 1040-SR, line 11	● 13	<input type="text" value="279317"/>	<input type="text" value=".00"/>
14	California adjustments – subtractions. Enter the amount from Schedule CA (540), Part I, line 27, column B.	● 14	<input type="text"/>	<input type="text" value=".00"/>
15	Subtract line 14 from line 13. If less than zero, enter the result in parentheses. See instructions	● 15	<input type="text" value="279317"/>	<input type="text" value=".00"/>
16	California adjustments – additions. Enter the amount from Schedule CA (540), Part I, line 27, column C.	● 16	<input type="text" value="7200"/>	<input type="text" value=".00"/>
17	California adjusted gross income. Combine line 15 and line 16	● 17	<input type="text" value="286517"/>	<input type="text" value=".00"/>
18	Enter the larger of { Your California itemized deductions from Schedule CA (540), Part II, line 30; OR Your California standard deduction shown below for your filing status: • Single or Married/RDP filing separately. \$4,803 • Married/RDP filing jointly, Head of household, or Qualifying widow(er) . . . \$9,606 If Married/RDP filing separately or the box on line 6 is checked, STOP. See instructions	● 18	<input type="text" value="46751"/>	<input type="text" value=".00"/>
19	Subtract line 18 from line 17. This is your taxable income . If less than zero, enter -0-	● 19	<input type="text" value="239766"/>	<input type="text" value=".00"/>

31	Tax. Check the box if from: <input type="checkbox"/> Tax Table <input checked="" type="checkbox"/> Tax Rate Schedule			
	● <input type="checkbox"/> FTB 3800 ● <input type="checkbox"/> FTB 3803	● 31	<input type="text" value="16303"/>	<input type="text" value=".00"/>
32	Exemption credits. Enter the amount from line 11. If your federal AGI is more than \$212,288, see instructions.	● 32	<input type="text" value="658"/>	<input type="text" value=".00"/>
33	Subtract line 32 from line 31. If less than zero, enter -0-	● 33	<input type="text" value="15645"/>	<input type="text" value=".00"/>
34	Tax. See instructions. Check the box if from: ● <input type="checkbox"/> Schedule G-1 ● <input type="checkbox"/> FTB 5870A	● 34	<input type="text"/>	<input type="text" value=".00"/>
35	Add line 33 and line 34	● 35	<input type="text" value="15645"/>	<input type="text" value=".00"/>

40	Nonrefundable Child and Dependent Care Expenses Credit. See instructions.	● 40	<input type="text"/>	<input type="text" value=".00"/>
43	Enter credit name <input type="text"/> code ● <input type="text"/> and amount. . .	● 43	<input type="text"/>	<input type="text" value=".00"/>
44	Enter credit name <input type="text"/> code ● <input type="text"/> and amount. . .	● 44	<input type="text"/>	<input type="text" value=".00"/>

Your name:

Your SSN or ITIN:

Special Credits

- 45 To claim more than two credits. See instructions. Attach Schedule P (540). 45 .00
- 46 Nonrefundable Renter's Credit. See instructions 46 .00
- 47 Add line 40 through line 46. These are your total credits 47 .00
- 48 Subtract line 47 from line 35. If less than zero, enter -0- 48 .00

Other Taxes

- 61 Alternative Minimum Tax. Attach Schedule P (540) 61 .00
- 62 Mental Health Services Tax. See instructions 62 .00
- 63 Other taxes and credit recapture. See instructions 63 .00
- 64 Excess Advance Premium Assistance Subsidy (APAS) repayment. See instructions. 64 .00
- 65 Add line 48, line 61, line 62, line 63, and line 64. This is your total tax 65 .00

Payments

- 71 California income tax withheld. See instructions 71 .00
- 72 2021 CA estimated tax and other payments. See instructions 72 .00
- 73 Withholding (Form 592-B and/or 593). See instructions 73 .00
- 74 Excess SDI (or VPD) withheld. See instructions 74 .00
- 75 Earned Income Tax Credit (EITC) 75 .00
- 76 Young Child Tax Credit (YCTC). See instructions 76 .00
- 77 Net Premium Assistance Subsidy (PAS). See instructions 77 .00
- 78 Add line 71 through line 77. These are your total payments. See instructions 78 .00

Use Tax

91 Use Tax. Do not leave blank. See instructions. 91 .00

If line 91 is zero, check if: No use tax is owed. You paid your use tax obligation directly to CDTFA.

ISR Penalty

92 If you and your household had full-year health care coverage, check the box. See instructions. Medicare Part A or C coverage is qualifying health care coverage.

Individual Shared Responsibility (ISR) Penalty. See instructions 92 .00

Overpaid Tax/Tax Due

- 93 Payments balance. If line 78 is more than line 91, subtract line 91 from line 78 93 .00
- 94 Use Tax balance. If line 91 is more than line 78, subtract line 78 from line 91 94 .00
- 95 Payments after Individual Shared Responsibility Penalty. If line 93 is more than line 92, subtract line 92 from line 93. 95 .00
- 96 Individual Shared Responsibility Penalty Balance. If line 92 is more than line 93, then subtract line 93 from line 92. 96 .00

Your name: Your SSN or ITIN:

Overpaid Tax/Tax Due	97 Overpaid tax. If line 95 is more than line 65, subtract line 65 from line 95. <input checked="" type="radio"/> 97	<input type="text" value="4153"/>	<input type="text" value=".00"/>
	98 Amount of line 97 you want applied to your 2022 estimated tax <input type="radio"/> 98	<input type="text" value="0"/>	<input type="text" value=".00"/>
	99 Overpaid tax available this year. Subtract line 98 from line 97 <input type="radio"/> 99	<input type="text" value="4153"/>	<input type="text" value=".00"/>
	100 Tax due. If line 95 is less than line 65, subtract line 95 from line 65 <input checked="" type="radio"/> 100	<input type="text"/>	<input type="text" value=".00"/>

Contributions		Code	Amount
	California Seniors Special Fund. See instructions <input type="radio"/>	400	<input type="text" value=".00"/>
	Alzheimer's Disease and Related Dementia Voluntary Tax Contribution Fund <input type="radio"/>	401	<input type="text" value=".00"/>
	Rare and Endangered Species Preservation Voluntary Tax Contribution Program <input type="radio"/>	403	<input type="text" value=".00"/>
	California Breast Cancer Research Voluntary Tax Contribution Fund. <input type="radio"/>	405	<input type="text" value=".00"/>
	California Firefighters' Memorial Voluntary Tax Contribution Fund <input type="radio"/>	406	<input type="text" value=".00"/>
	Emergency Food for Families Voluntary Tax Contribution Fund <input type="radio"/>	407	<input type="text" value=".00"/>
	California Peace Officer Memorial Foundation Voluntary Tax Contribution Fund. <input type="radio"/>	408	<input type="text" value=".00"/>
	California Sea Otter Voluntary Tax Contribution Fund <input type="radio"/>	410	<input type="text" value=".00"/>
	California Cancer Research Voluntary Tax Contribution Fund <input type="radio"/>	413	<input type="text" value=".00"/>
	School Supplies for Homeless Children Voluntary Tax Contribution Fund <input type="radio"/>	422	<input type="text" value=".00"/>
	State Parks Protection Fund/Parks Pass Purchase <input type="radio"/>	423	<input type="text" value=".00"/>
	Protect Our Coast and Oceans Voluntary Tax Contribution Fund. <input type="radio"/>	424	<input type="text" value=".00"/>
	Keep Arts in Schools Voluntary Tax Contribution Fund <input type="radio"/>	425	<input type="text" value=".00"/>
	Prevention of Animal Homelessness and Cruelty Voluntary Tax Contribution Fund <input type="radio"/>	431	<input type="text" value=".00"/>
	California Senior Citizen Advocacy Voluntary Tax Contribution Fund <input type="radio"/>	438	<input type="text" value=".00"/>
	Native California Wildlife Rehabilitation Voluntary Tax Contribution Fund. <input type="radio"/>	439	<input type="text" value=".00"/>
	Rape Kit Backlog Voluntary Tax Contribution Fund <input type="radio"/>	440	<input type="text" value=".00"/>
	Schools Not Prisons Voluntary Tax Contribution Fund <input type="radio"/>	443	<input type="text" value=".00"/>
	Suicide Prevention Voluntary Tax Contribution Fund <input type="radio"/>	444	<input type="text" value=".00"/>
	Mental Health Crisis Prevention Voluntary Tax Contribution Fund. <input type="radio"/>	445	<input type="text" value=".00"/>
	California Community and Neighborhood Tree Voluntary Tax Contribution Fund <input type="radio"/>	446	<input type="text" value=".00"/>
	110 Add code 400 through code 446. This is your total contribution <input type="radio"/> 110		<input type="text" value=".00"/>

Your name: Your SSN or ITIN:

Amount You Owe 111 **AMOUNT YOU OWE.** If you do not have an amount on line 99, add line 94, line 96, line 100, and line 110. See instructions. **Do not send cash.**
Mail to: **FRANCHISE TAX BOARD, PO BOX 942867, SACRAMENTO CA 94267-0001** ● 111 .00
Pay Online – Go to **ftb.ca.gov/pay** for more information.

Interest and Penalties 112 Interest, late return penalties, and late payment penalties 112 .00
113 Underpayment of estimated tax.
Check the box: ● **FTB 5805 attached** ● **FTB 5805F attached** ● 113 .00
114 Total amount due. See instructions. Enclose, but **do not** staple, any payment 114 .00

115 **REFUND OR NO AMOUNT DUE.** Subtract the sum of line 110, line 112 and line 113 from line 99. See instructions.
Mail to: **FRANCHISE TAX BOARD, PO BOX 942840, SACRAMENTO CA 94240-0001** ● 115 .00

Refund and Direct Deposit Fill in the information to authorize direct deposit of your refund into one or two accounts. **Do not** attach a voided check or a deposit slip. See instructions. **Have you verified the routing and account numbers?** Use whole dollars only.
All or the following amount of my refund (line 115) is authorized for direct deposit into the account shown below:

● Routing number ● Type Checking Savings ● Account number ● 116 Direct deposit amount .00

The remaining amount of my refund (line 115) is authorized for direct deposit into the account shown below:
● Routing number ● Type Checking Savings ● Account number ● 117 Direct deposit amount .00

IMPORTANT: See the instructions to find out if you should attach a copy of your complete federal tax return.

Our privacy notice can be found in annual tax booklets or online. Go to **ftb.ca.gov/privacy** to learn about our privacy policy statement, or go to **ftb.ca.gov/forms** and search for **1131** to locate FTB 1131 EN-SP, Franchise Tax Board Privacy Notice on Collection. To request this notice by mail, call 800.338.0505 and enter form code **948** when instructed.
Under penalties of perjury, I declare that I have examined this tax return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete.

Your signature Date Spouse's/RDP's signature (if a joint tax return, both must sign)

● Your email address. Enter only one email address. ● Preferred phone number

Sign Here

It is unlawful to forge a spouse's/RDP's signature.

Paid preparer's signature (**declaration of preparer is based on all information of which preparer has any knowledge**)

Firm's name (or yours, if self-employed) ● PTIN

Firm's address ● Firm's FEIN

Joint tax return? (See instructions)

Do you want to allow another person to discuss this tax return with us? See instructions. ● Yes No

Print Third Party Designee's Name Telephone Number

2021 California Adjustments – Residents

CA (540)

Important: Attach this schedule behind Form 540, Side 5 as a supporting California schedule.

Name(s) as shown on tax return DIKSHIT & RESHMA CELUR	SSN or ITIN 768686562
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Part I Income Adjustment Schedule	A Federal Amounts <small>(taxable amounts from your federal tax return)</small>	B Subtractions <small>See instructions</small>	C Additions <small>See instructions</small>
Section A – Income from federal Form 1040 or 1040-SR			
1 Wages, salaries, tips, etc. See instructions before making an entry in column B or C 1	292,347.		4,100.
2 Taxable interest. a <input checked="" type="radio"/>	2b <input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
3 Ordinary dividends. See instructions. a <input checked="" type="radio"/>	3b <input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
4 IRA distributions. See instructions. a <input checked="" type="radio"/>	4b <input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
5 Pensions and annuities. See instructions. a <input checked="" type="radio"/>	5b <input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
6 Social security benefits. a <input checked="" type="radio"/>	6b <input checked="" type="radio"/>	<input checked="" type="radio"/>	
7 Capital gain or (loss). See instructions. 7	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
Section B – Additional Income from federal Schedule 1 (Form 1040)			
1 Taxable refunds, credits, or offsets of state and local income taxes 1	<input checked="" type="radio"/>	<input checked="" type="radio"/>	
2a Alimony received. See instructions. 2a	<input checked="" type="radio"/>		<input checked="" type="radio"/>
3 Business income or (loss). See instructions. . . . 3	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
4 Other gains or (losses) 4	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
5 Rental real estate, royalties, partnerships, S corporations, trusts, etc. 5	-9,930.	<input checked="" type="radio"/>	<input checked="" type="radio"/>
6 Farm income or (loss) 6	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
7 Unemployment compensation 7	<input checked="" type="radio"/>	<input checked="" type="radio"/>	
8 Other income:			
a Federal net operating loss. 8a	<input checked="" type="radio"/>		<input checked="" type="radio"/>
b Gambling income. 8b	<input checked="" type="radio"/>	<input checked="" type="radio"/>	
c Cancellation of debt 8c	<input checked="" type="radio"/>		<input checked="" type="radio"/>
d Foreign earned income exclusion from federal Form 2555 8d	<input checked="" type="radio"/>		<input checked="" type="radio"/>
e Taxable Health Savings Account distribution . . 8e	<input checked="" type="radio"/>	<input checked="" type="radio"/>	
f Alaska Permanent Fund dividends 8f	<input checked="" type="radio"/>		
g Jury duty pay. 8g	<input checked="" type="radio"/>		
h Prizes and awards 8h	<input checked="" type="radio"/>		

Section B – Additional Income Continued	A Federal Amounts (taxable amounts from your federal tax return)	B Subtractions See instructions	C Additions See instructions
i Activity not engaged in for profit income 8i	<input type="radio"/>		
j Stock options 8j	<input type="radio"/>		
k Income from the rental of personal property if you engaged in the rental for profit but were not in the business of renting such property . . 8k	<input type="radio"/>		
l Olympic and Paralympic medals and USOC prize money 8l	<input type="radio"/>		
m IRC Section 951(a) inclusion 8m	<input type="radio"/>	<input type="radio"/>	
n IRC Section 951A(a) inclusion. 8n	<input type="radio"/>	<input type="radio"/>	
o IRC Section 461(l) excess business loss adjustment 8o	<input type="radio"/>		<input type="radio"/>
p Taxable distributions from an ABLÉ account . . 8p	<input type="radio"/>		
z Other income. List type and amount. <input type="radio"/> _____ 8z	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
9 a Total other income. Add lines 8a through 8z. 9a	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
b1 Disaster loss deduction from form FTB 3805V . 9b1		<input type="radio"/>	
b2 NOL deduction from form FTB 3805V 9b2		<input type="radio"/>	
b3 NOL from form FTB 3805Z, 3807, or 3809 . . 9b3		<input type="radio"/>	
b4 Student loan discharged due to closure of a for-profit school. 9b4	<input type="radio"/>	<input type="radio"/>	
10 Total. Combine Section A, line 1 through line 7, and Section B, line 1 through line 7, line 9a, and line 9b4 in column A (as applicable). Add Section A, line 1 through line 7, and Section B, line 1 through line 7, line 9a and line 9b1 through line 9b4 in column B and column C (as applicable). See instructions. 10	<input type="radio"/> 282,417.	<input type="radio"/>	<input type="radio"/> 4,100.

Section C – Adjustments to Income
from federal Schedule 1 (Form 1040)

11 Educator expenses 11	<input type="radio"/>	<input type="radio"/>	
12 Certain business expenses of reservists, performing artists, and fee-basis government officials. 12	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
13 Health savings account deduction 13	<input type="radio"/> 3,100.	<input type="radio"/> 3,100.	
14 Moving expenses. Attach form FTB 3913. See instructions 14	<input type="radio"/>		<input type="radio"/>
15 Deductible part of self-employment tax. See instructions. 15	<input type="radio"/>	<input type="radio"/>	
16 Self-employed SEP, SIMPLE, and qualified plans. . 16	<input type="radio"/>		
17 Self-employed health insurance deduction. See instructions. 17	<input type="radio"/>	<input type="radio"/>	

Section C – Adjustments to Income Continued	A Federal Amounts <small>(taxable amounts from your federal tax return)</small>	B Subtractions <small>See instructions</small>	C Additions <small>See instructions</small>
18 Penalty on early withdrawal of savings. 18	<input checked="" type="radio"/>		
19 a Alimony paid. 19a	<input checked="" type="radio"/>		<input checked="" type="radio"/>
b Recipient's: SSN <input checked="" type="radio"/> _____ Last Name <input checked="" type="radio"/> _____			
20 IRA deduction. 20	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
21 Student loan interest deduction 21	<input checked="" type="radio"/>		<input checked="" type="radio"/>
22 Reserved for future use 22			
23 Archer MSA deduction 23	<input checked="" type="radio"/>		
24 Other adjustments:			
a Jury duty pay 24a	<input checked="" type="radio"/>		
b Deductible expenses related to income reported on line 8k from the rental of personal property engaged in for profit. 24b	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
c Nontaxable amount of the value of Olympic and Paralympic medals and USOC prize money reported on line 8l 24c	<input checked="" type="radio"/>	<input checked="" type="radio"/>	
d Reforestation amortization and expenses. 24d	<input checked="" type="radio"/>	<input checked="" type="radio"/>	
e Repayment of supplemental unemployment benefits under the Trade Act of 1974 24e	<input checked="" type="radio"/>		
f Contributions to IRC Section 501(c)(18)(D) pension plans 24f	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
g Contributions by certain chaplains to IRC Section 403(b) plans 24g	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
h Attorney fees and court costs for actions involving certain unlawful discrimination claims 24h	<input checked="" type="radio"/>		
i Attorney fees and court costs you paid in connection with an award from the IRS for information you provided that helped the IRS detect tax law violations. 24i	<input checked="" type="radio"/>	<input checked="" type="radio"/>	
j Housing deduction from federal Form 2555 24j	<input checked="" type="radio"/>	<input checked="" type="radio"/>	
k Excess deductions of IRC Section 67(e) expenses from federal Schedule K-1 (Form 1041) 24k	<input checked="" type="radio"/>	<input checked="" type="radio"/>	
z Other adjustments. List type and amount. <input checked="" type="radio"/> _____ 24z	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
25 Total other adjustments. Add lines 24a through 24z 25	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
26 Add line 11 through line 23 and line 25 in columns A, B, and C. See instructions 26	<input checked="" type="radio"/> 3,100.	<input checked="" type="radio"/> 3,100.	<input checked="" type="radio"/>
27 Total. Subtract line 26 from line 10 in columns A, B, and C. See instructions 27	<input checked="" type="radio"/> 279,317.	<input checked="" type="radio"/> -3,100.	<input checked="" type="radio"/> 4,100.

REV 03/29/22 PRO

Part II Adjustments to Federal Itemized Deductions

Check the box if you did NOT itemize for federal but will itemize for California

	A Federal Amounts (from federal Schedule A (Form 1040))	B Subtractions See instructions	C Additions See instructions
Medical and Dental Expenses See instructions.			
1 Medical and dental expenses <input checked="" type="radio"/> _____ 1			
2 Enter amount from federal Form 1040 or 1040-SR, line 11.. <input checked="" type="radio"/> 279,317. 2			
3 Multiply line 2 by 7.5% (0.075).... <input checked="" type="radio"/> 20,949. 3			
4 Subtract line 3 from line 1. If line 3 is more than line 1, enter 0 <input checked="" type="radio"/> 4			<input checked="" type="radio"/> 0.
Taxes You Paid			
5 a State and local income tax or general sales taxes. <input checked="" type="radio"/> 5a	22,778.	<input checked="" type="radio"/> 22,778.	
b State and local real estate taxes <input checked="" type="radio"/> 5b	12,903.		
c State and local personal property taxes <input checked="" type="radio"/> 5c			
d Add line 5a through line 5c. <input checked="" type="radio"/> 5d	35,681.		
e Enter the smaller of line 5d or \$10,000 (\$5,000 if married filing separately) in column A. Enter the amount from line 5a, column B in line 5e, column B. Enter the difference from line 5d and line 5e, column A in line 5e, column C <input checked="" type="radio"/> 5e	10,000.	<input checked="" type="radio"/> 22,778.	<input checked="" type="radio"/> 25,681.
6 Other taxes. List type <input checked="" type="radio"/> _____ 6			
7 Add line 5e and line 6. <input checked="" type="radio"/> 7	10,000.	<input checked="" type="radio"/> 22,778.	<input checked="" type="radio"/> 25,681.
Interest You Paid			
8 a Home mortgage interest and points reported to you on federal Form 1098 <input checked="" type="radio"/> 8a	33,848.		<input checked="" type="radio"/>
b Home mortgage interest not reported to you on federal Form 1098. <input checked="" type="radio"/> 8b			<input checked="" type="radio"/>
c Points not reported to you on federal Form 1098. <input checked="" type="radio"/> 8c			<input checked="" type="radio"/>
d Mortgage insurance premiums <input checked="" type="radio"/> 8d		<input checked="" type="radio"/>	
e Add line 8a through line 8d <input checked="" type="radio"/> 8e	33,848.	<input checked="" type="radio"/>	<input checked="" type="radio"/>
9 Investment interest. <input checked="" type="radio"/> 9		<input checked="" type="radio"/>	<input checked="" type="radio"/>
10 Add line 8e and line 9. <input checked="" type="radio"/> 10	33,848.	<input checked="" type="radio"/>	<input checked="" type="radio"/>

Part II Adjustments to Federal Itemized Deductions Continued	A Federal Amounts (from federal Schedule A (Form 1040))	B Subtractions See instructions	C Additions See instructions
Gifts to Charity			
11 Gifts by cash or check..... 11	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
12 Other than by cash or check..... 12	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
13 Carryover from prior year..... 13	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
14 Add line 11 through line 13..... 14	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Casualty and Theft Losses			
15 Casualty or theft loss(es) (other than net qualified disaster losses). Attach federal Form 4684. See instructions . . 15	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Other Itemized Deductions			
16 Other—from list in federal instructions..... 16	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
17 Add lines 4, 7, 10, 14, 15, and 16 in columns A, B, and C..... 17	<input type="radio"/> 43,848.	<input type="radio"/> 22,778.	<input type="radio"/> 25,681.
18 Total. Combine line 17 column A less column B plus column C..... <input checked="" type="radio"/> 18			46,751.
Job Expenses and Certain Miscellaneous Deductions			
19 Unreimbursed employee expenses - job travel, union dues, job education, etc. Attach federal Form 2106 if required. See instructions..... <input checked="" type="radio"/> 19			_____
20 Tax preparation fees..... <input checked="" type="radio"/> 20			_____
21 Other expenses - investment, safe deposit box, etc. List type..... <input type="radio"/> _____ <input checked="" type="radio"/> 21		0.	_____
22 Add line 19 through line 21..... <input checked="" type="radio"/> 22		0.	_____
23 Enter amount from federal Form 1040 or 1040-SR, line 11..... <input type="radio"/> _____ <input checked="" type="radio"/> 279,317.			_____
24 Multiply line 23 by 2% (0.02). If less than zero, enter 0..... <input checked="" type="radio"/> 24		5,586.	_____
25 Subtract line 24 from line 22. If line 24 is more than line 22, enter 0..... <input checked="" type="radio"/> 25			0.
26 Total Itemized Deductions. Add line 18 and line 25..... <input checked="" type="radio"/> 26			46,751.
27 Other adjustments. See instructions. Specify. <input type="radio"/> _____ <input checked="" type="radio"/> 27			_____
28 Combine line 26 and line 27..... <input checked="" type="radio"/> 28			46,751.
29 Is your federal AGI (Form 540, line 13) more than the amount shown below for your filing status?			
Single or married/RDP filing separately.....		\$212,288	
Head of household.....		\$318,437	
Married/RDP filing jointly or qualifying widow(er).....		\$424,581	
No. Transfer the amount on line 28 to line 29.			
Yes. Complete the Itemized Deductions Worksheet in the instructions for Schedule CA (540), line 29..... <input checked="" type="radio"/> 29			46,751.
30 Enter the larger of the amount on line 29 or your standard deduction listed below			
Single or married/RDP filing separately. See instructions.....		\$4,803	
Married/RDP filing jointly, head of household, or qualifying widow(er).....		\$9,606	
Transfer the amount on line 30 to Form 540, line 18. <input checked="" type="radio"/> 30			46,751.

Name as Shown on Return
DIKSHIT & RESHMA CELUR

Social Security No.
768-68-6562

Line 1 – Wages, Salaries, Tips, Etc.

	(B) Subtractions	(C) Additions
1 Excess reimbursements from Form 2106 included in wage income		
2 Active duty military pay		
3 Sick pay received under the Federal Insurance Contributions Act and Railroad Retirement Act		
4 Income exempted by U.S. tax treaties (unless specifically exempt for state purposes also)		
5 Exclusion for compensation from exercising a California Qualified Stock Option (CQSO)		
6 Ridesharing fringe benefit differences		
7 HSA employer contributions		4,100.
8 Paid Family Leave Insurance (PFL) benefits		
9 Employer-provided adoption benefits income exclusions.		
10 In-Home Supportive Services (IHSS) supplementary payment		
11 Native American income (Form 3504)		
12		
a as smallest of amount spent or fair rental value		
b Enter the amount spent on qual. housing expenses _____		
13 Excess moving reimbursements		
14 CA Employees and federal Independent Contractors income		
15 Employer-provided dependent care assistance exclusion		
16 Other (itemize):		
a _____		
b _____		
c _____		
d _____		
Total adjustments to wages, salaries, tips, etc. Enter here and on Schedule CA (540/540NR), line 1.		4,100.

Line 4 – IRA, Pensions, and Annuities

IRA's	(B) Subtractions	(C) Additions
1 Other (itemize):		
a _____		
b _____		
c _____		
d _____		
Total adjustments to IRA distributions. Enter here and on Schedule CA (540/540NR), line 4		

Pensions and Annuities

	(B) Subtractions	(C) Additions
1 Form 1099-R, Railroad Retirement Benefits		
Check here to confirm the Tier 2 RRB above is correct . . . ▶ <input type="checkbox"/>		
2 Other (itemize):		
a _____		
b _____		
c _____		
d _____		
Total adjustments to pensions and annuities. Enter here and on Schedule CA (540/540NR), line 5.		

Filing Status [] Single [X] 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: DIKSHIT, Last name: CELUR, Your social security number: 768-68-6562
If joint return, spouse's first name and middle initial: RESHMA, Last name: CELUR, Spouse's social security number: 016-55-4377
Home address: 35908 KILLORGLIN CMN, Apt. no.:
City: FREMONT, State: CA, ZIP code: 94536
Foreign country name, Foreign province/state/county, Foreign postal code

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

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

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

Table with 6 columns: (1) First name, Last name, (2) Social security number, (3) Relationship to you, (4) Child tax credit, Credit for other dependents. Row 1: VIHAANA, CELUR, 756-04-5066, Daughter, [X], []

Main tax calculation table with 15 rows. Line 1: 292,347. Line 8: -9,930. Line 9: 282,417. Line 11: 279,317. Line 12a: 43,848. Line 15: 235,469.

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	44,555.
17	Amount from Schedule 2, line 3	17	
18	Add lines 16 and 17	18	44,555.
19	Nonrefundable child tax credit or credit for other dependents from Schedule 8812	19	
20	Amount from Schedule 3, line 8	20	600.
21	Add lines 19 and 20	21	600.
22	Subtract line 21 from line 18. If zero or less, enter -0-	22	43,955.
23	Other taxes, including self-employment tax, from Schedule 2, line 21	23	557.
24	Add lines 22 and 23. This is your total tax	24	44,512.
25	Federal income tax withheld from:		
a	Form(s) W-2	25a	56,412.
b	Form(s) 1099	25b	
c	Other forms (see instructions)	25c	0.
d	Add lines 25a through 25c	25d	56,412.
26	2021 estimated tax payments and amount applied from 2020 return	26	
27a	Earned income credit (EIC) No	27a	
	Check here if you were born after January 1, 1998, and before January 2, 2004, and you satisfy all the other requirements for taxpayers who are at least age 18, to claim the EIC. See instructions <input type="checkbox"/>		
b	Nontaxable combat pay election	27b	
c	Prior year (2019) earned income	27c	
28	Refundable child tax credit or additional child tax credit from Schedule 8812	28	1,000.
29	American opportunity credit from Form 8863, line 8	29	
30	Recovery rebate credit. See instructions	30	
31	Amount from Schedule 3, line 15	31	
32	Add lines 27a and 28 through 31. These are your total other payments and refundable credits	32	1,000.
33	Add lines 25d, 26, and 32. These are your total payments	33	57,412.
Refund	34 If line 33 is more than line 24, subtract line 24 from line 33. This is the amount you overpaid	34	12,900.
	35a Amount of line 34 you want refunded to you . If Form 8888 is attached, check here <input type="checkbox"/>	35a	12,900.
Direct deposit? See instructions.	b Routing number 3 2 2 2 7 1 6 2 7 c Type: <input checked="" type="checkbox"/> Checking <input type="checkbox"/> Savings		
	d Account number 5 3 7 8 5 5 7 0 7		
	36 Amount of line 34 you want applied to your 2022 estimated tax	36	
Amount You Owe	37 Amount you owe . Subtract line 33 from line 24. For details on how to pay, see instructions	37	
	38 Estimated tax penalty (see instructions)	38	

If you have a qualifying child, attach Sch. EIC.

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

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

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

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

Phone no. (305) 989-0990 Email address CELD910@GMAIL.COM

Paid Preparer Use Only

Preparer's name	Preparer's signature	Date	PTIN	Check if: <input type="checkbox"/> Self-employed
SYAM PRIYA RAM SAGAR GUPTA TALLAM	SYAM PRIYA RAM SAGAR GUPTA TALLAM	04/08/2022	P02082703	
Firm's name	Firm's address		Phone no.	Firm's EIN
GLOBAL TAXES LLC	2530 Pebble Creek Ln Cumming GA 30041		(678) 965-9522	30-1017196

**SCHEDULE 1
(Form 1040)**

Department of the Treasury
Internal Revenue Service

Additional Income and Adjustments to Income

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

OMB No. 1545-0074

2021
Attachment
Sequence No. **01**

Name(s) shown on Form 1040, 1040-SR, or 1040-NR
DIKSHIT & RESHMA CELUR

Your social security number
768-68-6562

Part I Additional Income

1	Taxable refunds, credits, or offsets of state and local income taxes	1	
2a	Alimony received	2a	
b	Date of original divorce or separation agreement (see instructions) ▶ _____		
3	Business income or (loss). Attach Schedule C	3	
4	Other gains or (losses). Attach Form 4797	4	
5	Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E	5	-9,930.
6	Farm income or (loss). Attach Schedule F	6	
7	Unemployment compensation	7	
8	Other income:		
a	Net operating loss	8a	()
b	Gambling income	8b	
c	Cancellation of debt	8c	
d	Foreign earned income exclusion from Form 2555	8d	()
e	Taxable Health Savings Account distribution	8e	
f	Alaska Permanent Fund dividends	8f	
g	Jury duty pay	8g	
h	Prizes and awards	8h	
i	Activity not engaged in for profit income	8i	
j	Stock options	8j	
k	Income from the rental of personal property if you engaged in the rental for profit but were not in the business of renting such property	8k	
l	Olympic and Paralympic medals and USOC prize money (see instructions)	8l	
m	Section 951(a) inclusion (see instructions)	8m	
n	Section 951A(a) inclusion (see instructions)	8n	
o	Section 461(l) excess business loss adjustment	8o	
p	Taxable distributions from an ABLE account (see instructions)	8p	
z	Other income. List type and amount ▶ _____	8z	
9	Total other income. Add lines 8a through 8z	9	
10	Combine lines 1 through 7 and 9. Enter here and on Form 1040, 1040-SR, or 1040-NR, line 8	10	-9,930.

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

Schedule 1 (Form 1040) 2021

Part II Adjustments to Income

11	Educator expenses	11	
12	Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106	12	
13	Health savings account deduction. Attach Form 8889	13	3,100.
14	Moving expenses for members of the Armed Forces. Attach Form 3903	14	
15	Deductible part of self-employment tax. Attach Schedule SE	15	
16	Self-employed SEP, SIMPLE, and qualified plans	16	
17	Self-employed health insurance deduction	17	
18	Penalty on early withdrawal of savings	18	
19a	Alimony paid	19a	
b	Recipient's SSN ▶ _____		
c	Date of original divorce or separation agreement (see instructions) ▶ _____		
20	IRA deduction	20	
21	Student loan interest deduction	21	
22	Reserved for future use	22	
23	Archer MSA deduction	23	
24	Other adjustments:		
a	Jury duty pay (see instructions)	24a	
b	Deductible expenses related to income reported on line 8k from the rental of personal property engaged in for profit	24b	
c	Nontaxable amount of the value of Olympic and Paralympic medals and USOC prize money reported on line 8l	24c	
d	Reforestation amortization and expenses	24d	
e	Repayment of supplemental unemployment benefits under the Trade Act of 1974	24e	
f	Contributions to section 501(c)(18)(D) pension plans	24f	
g	Contributions by certain chaplains to section 403(b) plans	24g	
h	Attorney fees and court costs for actions involving certain unlawful discrimination claims (see instructions)	24h	
i	Attorney fees and court costs you paid in connection with an award from the IRS for information you provided that helped the IRS detect tax law violations	24i	
j	Housing deduction from Form 2555	24j	
k	Excess deductions of section 67(e) expenses from Schedule K-1 (Form 1041)	24k	
z	Other adjustments. List type and amount ▶ _____	24z	
25	Total other adjustments. Add lines 24a through 24z	25	
26	Add lines 11 through 23 and 25. These are your adjustments to income . Enter here and on Form 1040 or 1040-SR, line 10, or Form 1040-NR, line 10a	26	3,100.

**SCHEDULE 2
(Form 1040)**

Department of the Treasury
Internal Revenue Service

Additional Taxes

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

OMB No. 1545-0074

2021
Attachment
Sequence No. **02**

Name(s) shown on Form 1040, 1040-SR, or 1040-NR
DIKSHIT & RESHMA CELUR

Your social security number
768-68-6562

Part I Tax

1	Alternative minimum tax. Attach Form 6251	1	
2	Excess advance premium tax credit repayment. Attach Form 8962	2	
3	Add lines 1 and 2. Enter here and on Form 1040, 1040-SR, or 1040-NR, line 17	3	

Part II Other Taxes

4	Self-employment tax. Attach Schedule SE	4	
5	Social security and Medicare tax on unreported tip income. Attach Form 4137	5	
6	Uncollected social security and Medicare tax on wages. Attach Form 8919	6	
7	Total additional social security and Medicare tax. Add lines 5 and 6	7	
8	Additional tax on IRAs or other tax-favored accounts. Attach Form 5329 if required	8	0.
9	Household employment taxes. Attach Schedule H	9	
10	Repayment of first-time homebuyer credit. Attach Form 5405 if required	10	
11	Additional Medicare Tax. Attach Form 8959	11	557.
12	Net investment income tax. Attach Form 8960	12	
13	Uncollected social security and Medicare or RRTA tax on tips or group-term life insurance from Form W-2, box 12	13	
14	Interest on tax due on installment income from the sale of certain residential lots and timeshares	14	
15	Interest on the deferred tax on gain from certain installment sales with a sales price over \$150,000	15	
16	Recapture of low-income housing credit. Attach Form 8611	16	

(continued on page 2)

Part II Other Taxes *(continued)*

17	Other additional taxes:		
a	Recapture of other credits. List type, form number, and amount ► _____	17a	
b	Recapture of federal mortgage subsidy. If you sold your home in 2021, see instructions	17b	
c	Additional tax on HSA distributions. Attach Form 8889	17c	
d	Additional tax on an HSA because you didn't remain an eligible individual. Attach Form 8889	17d	
e	Additional tax on Archer MSA distributions. Attach Form 8853	17e	
f	Additional tax on Medicare Advantage MSA distributions. Attach Form 8853	17f	
g	Recapture of a charitable contribution deduction related to a fractional interest in tangible personal property	17g	
h	Income you received from a nonqualified deferred compensation plan that fails to meet the requirements of section 409A	17h	
i	Compensation you received from a nonqualified deferred compensation plan described in section 457A	17i	
j	Section 72(m)(5) excess benefits tax	17j	
k	Golden parachute payments	17k	
l	Tax on accumulation distribution of trusts	17l	
m	Excise tax on insider stock compensation from an expatriated corporation	17m	
n	Look-back interest under section 167(g) or 460(b) from Form 8697 or 8866	17n	
o	Tax on non-effectively connected income for any part of the year you were a nonresident alien from Form 1040-NR	17o	
p	Any interest from Form 8621, line 16f, relating to distributions from, and dispositions of, stock of a section 1291 fund	17p	
q	Any interest from Form 8621, line 24	17q	
z	Any other taxes. List type and amount ► _____	17z	
18	Total additional taxes. Add lines 17a through 17z		18
19	Additional tax from Schedule 8812		19
20	Section 965 net tax liability installment from Form 965-A	20	
21	Add lines 4, 7 through 16, 18, and 19. These are your total other taxes . Enter here and on Form 1040 or 1040-SR, line 23, or Form 1040-NR, line 23b		21

557.

**SCHEDULE 3
(Form 1040)**

Department of the Treasury
Internal Revenue Service

Additional Credits and Payments

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

OMB No. 1545-0074

2021
Attachment
Sequence No. **03**

Name(s) shown on Form 1040, 1040-SR, or 1040-NR
DIKSHIT & RESHMA CELUR

Your social security number
768-68-6562

Part I Nonrefundable Credits

1	Foreign tax credit. Attach Form 1116 if required	1	
2	Credit for child and dependent care expenses from Form 2441, line 11. Attach Form 2441	2	600.
3	Education credits from Form 8863, line 19	3	
4	Retirement savings contributions credit. Attach Form 8880	4	
5	Residential energy credits. Attach Form 5695	5	
6	Other nonrefundable credits:		
a	General business credit. Attach Form 3800	6a	
b	Credit for prior year minimum tax. Attach Form 8801	6b	
c	Adoption credit. Attach Form 8839	6c	
d	Credit for the elderly or disabled. Attach Schedule R	6d	
e	Alternative motor vehicle credit. Attach Form 8910	6e	
f	Qualified plug-in motor vehicle credit. Attach Form 8936	6f	
g	Mortgage interest credit. Attach Form 8396	6g	
h	District of Columbia first-time homebuyer credit. Attach Form 8859	6h	
i	Qualified electric vehicle credit. Attach Form 8834	6i	
j	Alternative fuel vehicle refueling property credit. Attach Form 8911	6j	
k	Credit to holders of tax credit bonds. Attach Form 8912	6k	
l	Amount on Form 8978, line 14. See instructions	6l	
z	Other nonrefundable credits. List type and amount ▶ _____	6z	
7	Total other nonrefundable credits. Add lines 6a through 6z	7	
8	Add lines 1 through 5 and 7. Enter here and on Form 1040, 1040-SR, or 1040-NR, line 20	8	600.

(continued on page 2)

Part II Other Payments and Refundable Credits

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

**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

2021

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

DIKSHIT & RESHMA CELUR

Your social security number

768-68-6562

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	
3	Multiply line 2 by 7.5% (0.075)		3
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	22,778.
b	State and local real estate taxes (see instructions)	5b	12,903.
c	State and local personal property taxes	5c	
d	Add lines 5a through 5c	5d	35,681.
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	33,848.
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 ▶	8b	
c	Points not reported to you on Form 1098. See instructions for special rules	8c	
d	Mortgage insurance premiums (see instructions)	8d	
e	Add lines 8a through 8d	8e	33,848.
9	Investment interest. Attach Form 4952 if required. See instructions.	9	
10	Add lines 8e and 9	10	33,848.

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	
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Other Itemized Deductions

16	Other—from list in instructions. List type and amount ▶	16	
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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 12a	17	43,848.
18	If you elect to itemize deductions even though they are less than your standard deduction, check this box <input type="checkbox"/>		

**SCHEDULE E
(Form 1040)**

Supplemental Income and Loss

OMB No. 1545-0074

(From rental real estate, royalties, partnerships, S corporations, estates, trusts, REMICs, etc.)

2021

Department of the Treasury
Internal Revenue Service (99)

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

Attachment
Sequence No. **13**

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

Name(s) shown on return

Your social security number

DIKSHIT & RESHMA CELUR

768-68-6562

Part I Income or Loss From Rental Real Estate and Royalties Note: If you are in the business of renting personal property, use Schedule C. See instructions. If you are an individual, report farm rental income or loss from Form 4835 on page 2, line 40.

A Did you make any payments in 2021 that would require you to file Form(s) 1099? See instructions Yes No

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

1a	Physical address of each property (street, city, state, ZIP code)				
A	AMEERPET HYDERABAD TELANGANA IN 500016				
B					
C					
1b	Type of Property (from list below)	2 For each rental real estate property listed above, report the number of fair rental and personal use days. Check the QJV box only if you meet the requirements to file as a qualified joint venture. See instructions.	Fair Rental Days	Personal Use Days	QJV
A	3		294	0	<input type="checkbox"/>
B					<input type="checkbox"/>
C					<input type="checkbox"/>

Type of Property:

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

Income:	Properties:	A	B	C
3 Rents received	3	780.		
4 Royalties received	4			

Expenses:

5 Advertising	5			
6 Auto and travel (see instructions)	6			
7 Cleaning and maintenance	7	1,550.		
8 Commissions.	8			
9 Insurance	9			
10 Legal and other professional fees	10			
11 Management fees	11	1,200.		
12 Mortgage interest paid to banks, etc. (see instructions)	12			
13 Other interest.	13			
14 Repairs.	14	2,940.		
15 Supplies	15	2,110.		
16 Taxes	16			
17 Utilities.	17	2,910.		
18 Depreciation expense or depletion	18			
19 Other (list) ▶	19			
20 Total expenses. Add lines 5 through 19	20	10,710.		

21 Subtract line 20 from line 3 (rents) and/or 4 (royalties). If result is a (loss), see instructions to find out if you must file Form 6198 **21** -9,930.

22 Deductible rental real estate loss after limitation, if any, on Form 8582 (see instructions) **22** (9,930.) () ()

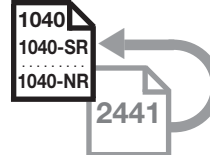
23a Total of all amounts reported on line 3 for all rental properties	23a	780.		
b Total of all amounts reported on line 4 for all royalty properties	23b			
c Total of all amounts reported on line 12 for all properties	23c			
d Total of all amounts reported on line 18 for all properties	23d			
e Total of all amounts reported on line 20 for all properties	23e	10,710.		

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

25 **Losses.** Add royalty losses from line 21 and rental real estate losses from line 22. Enter total losses here **25** (9,930.)

26 **Total rental real estate and royalty income or (loss).** Combine lines 24 and 25. Enter the result here. If Parts II, III, IV, and line 40 on page 2 do not apply to you, also enter this amount on Schedule 1 (Form 1040), line 5. Otherwise, include this amount in the total on line 41 on page 2 **26** -9,930.

Child and Dependent Care Expenses



Department of the Treasury
Internal Revenue Service (99)

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

▶ Go to www.irs.gov/Form2441 for instructions and the latest information.

Name(s) shown on return

DIKSHIT & RESHMA CELUR

Your social security number

768-68-6562

A You can't claim a credit for child and dependent care expenses if your filing status is married filing separately unless you meet the requirements listed in the instructions under "Married Persons Filing Separately." If you meet these requirements, check this box

B For 2021, your credit for child and dependent care expenses is refundable if you, or your spouse if married filing jointly, had a principal place of abode in the United States for more than half of 2021. If you meet these requirements, check this box

Part I Persons or Organizations Who Provided the Care—You must complete this part.

If you have more than three care providers, see the instructions and check this box

1	(a) Care provider's name	(b) Address (number, street, apt. no., city, state, and ZIP code)	(c) Identifying number (SSN or EIN)	(d) Check here if the care provider is your household employee. (see instructions)	(e) Amount paid (see instructions)
	ELIZABETH S MAJUMDAR'S HOME DAYCARE	35742 HILLSIDE COURT FREMONT CA 94536	94-3398782	<input type="checkbox"/>	10,342.
				<input type="checkbox"/>	
				<input type="checkbox"/>	

Did you receive dependent care benefits? **No** → Complete only Part II below. **Yes** → Complete Part III on page 2 next.

Caution: If the care was provided in your home, you may owe employment taxes. For details, see the instructions for Schedule H (Form 1040). If you incurred care expenses in 2021 but didn't pay them until 2022, or if you prepaid in 2021 for care to be provided in 2022, don't include these expenses in column (c) of line 2 for 2021. See the instructions.

Part II Credit for Child and Dependent Care Expenses

2 Information about your **qualifying person(s)**. If you have more than three qualifying persons, see the instructions and check this box

(a) Qualifying person's name		(b) Qualifying person's social security number	(c) Qualified expenses you incurred and paid in 2021 for the person listed in column (a)
First	Last		
VIHAANA	CELUR	756-04-5066	5,342.

3	Add the amounts in column (c) of line 2. Don't enter more than \$8,000 if you had one qualifying person or \$16,000 if you had two or more persons. If you completed Part III, enter the amount from line 31	3	3,000.
4	Enter your earned income . See instructions	4	172,272.
5	If married filing jointly, enter your spouse's earned income (if you or your spouse was a student or was disabled, see the instructions); all others , enter the amount from line 4	5	120,075.
6	Enter the smallest of line 3, 4, or 5	6	3,000.
7	Enter the amount from Form 1040, 1040-SR, or 1040-NR, line 11	7	279,317.
8	Enter on line 8 the decimal amount shown below that applies to the amount on line 7. • If line 7 is \$125,000 or less, enter .50 on line 8. • If line 7 is over \$125,000 and no more than \$438,000, see the instructions for line 8 for the amount to enter. • If line 7 is over \$438,000, don't complete line 8. Enter zero on line 9a. You may be able to claim a credit on line 9b.	8	X .20
9a	Multiply line 6 by the decimal amount on line 8	9a	600.
9b	If you paid 2020 expenses in 2021, complete Worksheet A in the instructions. Enter the amount from line 13 of the worksheet here. Otherwise, go to line 10	9b	
10	Add lines 9a and 9b and enter the result. If you checked the box on line B above, this is your refundable credit for child and dependent care expenses ; enter the amount from this line on Schedule 3 (Form 1040), line 13g, and don't complete line 11. If you didn't check the box on line B above, go to line 11	10	600.
11	Nonrefundable credit for child and dependent care expenses. If you didn't check the box on line B above, your credit is nonrefundable and limited by the amount of your tax; see the instructions to figure the portion of line 10 that you can claim and enter that amount here and on Schedule 3 (Form 1040), line 2	11	600.

Part III Dependent Care Benefits

12	Enter the total amount of dependent care benefits you received in 2021. Amounts you received as an employee should be shown in box 10 of your Form(s) W-2. Don't include amounts reported as wages in box 1 of Form(s) W-2. If you were self-employed or a partner, include amounts you received under a dependent care assistance program from your sole proprietorship or partnership	12	5,000.
13	Enter the amount, if any, you carried over from 2020 and used in 2021. See instructions	13	
14	If you forfeited or carried over to 2022 any of the amounts reported on line 12 or 13, enter the amount. See instructions	14	()
15	Combine lines 12 through 14. See instructions	15	5,000.
16	Enter the total amount of qualified expenses incurred in 2021 for the care of the qualifying person(s)	16	10,342.
17	Enter the smaller of line 15 or 16	17	5,000.
18	Enter your earned income . See instructions	18	172,272.
19	Enter the amount shown below that applies to you. <ul style="list-style-type: none"> • If married filing jointly, enter your spouse's earned income (if you or your spouse was a student or was disabled, see the instructions for line 5). • If married filing separately, see instructions. • All others, enter the amount from line 18. 	19	120,075.
20	Enter the smallest of line 17, 18, or 19	20	5,000.
21	Enter \$10,500 (\$5,250 if married filing separately and you were required to enter your spouse's earned income on line 19). If you entered an amount on line 13, add it to the \$10,500 or \$5,250 amount you enter on line 21. However, don't enter more than the maximum amount allowed under your dependent care plan. See instructions	21	10,500.
22	Is any amount on line 12 or 13 from your sole proprietorship or partnership? <input checked="" type="checkbox"/> No. Enter -0-. <input type="checkbox"/> Yes. Enter the amount here	22	0.
23	Subtract line 22 from line 15	23	5,000.
24	Deductible benefits. Enter the smallest of line 20, 21, or 22. Also, include this amount on the appropriate line(s) of your return. See instructions	24	0.
25	Excluded benefits. If you checked "No" on line 22, enter the smaller of line 20 or 21. Otherwise, subtract line 24 from the smaller of line 20 or line 21. If zero or less, enter -0-	25	5,000.
26	Taxable benefits. Subtract line 25 from line 23. If zero or less, enter -0-. Also, include this amount on Form 1040 or 1040-SR, line 1; or Form 1040-NR, line 1a. On the dotted line next to Form 1040 or 1040-SR, line 1; or Form 1040-NR, line 1a, enter "DCB"	26	0.

To claim the child and dependent care credit, complete lines 27 through 31 below.

27	Enter \$8,000 (\$16,000 if two or more qualifying persons)	27	8,000.
28	Add lines 24 and 25	28	5,000.
29	Subtract line 28 from line 27. If zero or less, stop . You can't take the credit. Exception. If you paid 2020 expenses in 2021, see the instructions for line 9b	29	3,000.
30	Complete line 2 on page 1 of this form. Don't include in column (c) any benefits shown on line 28 above. Then, add the amounts in column (c) and enter the total here	30	5,342.
31	Enter the smaller of line 29 or 30. Also, enter this amount on line 3 on page 1 of this form and complete lines 4 through 11	31	3,000.

Additional Taxes on Qualified Plans (Including IRAs) and Other Tax-Favored Accounts

▶ Attach to Form 1040, 1040-SR, or 1040-NR.
▶ Go to www.irs.gov/Form5329 for instructions and the latest information.

Name of individual subject to additional tax. If married filing jointly, see instructions.

DIKSHIT CELUR

Your social security number

768-68-6562

**Fill in Your Address Only
if You Are Filing This
Form by Itself and Not
With Your Tax Return**

Home address (number and street), or P.O. box if mail is not delivered to your home

Apt. no.

City, town or post office, state, and ZIP code. If you have a foreign address, also complete the spaces below. See instructions.

If this is an amended return, check here

Foreign country name

Foreign province/state/county

Foreign postal code

If you **only** owe the additional 10% tax on the full amount of the early distributions, you may be able to report this tax directly on Schedule 2 (Form 1040), line 8, without filing Form 5329. See instructions.

Part I Additional Tax on Early Distributions. Complete this part if you took a taxable distribution (other than a qualified disaster distribution) before you reached age 59½ from a qualified retirement plan (including an IRA) or modified endowment contract (unless you are reporting this tax directly on Schedule 2 (Form 1040)—see above). You may also have to complete this part to indicate that you qualify for an exception to the additional tax on early distributions or for certain Roth IRA distributions. See instructions.

1	Early distributions includible in income (see instructions). For Roth IRA distributions, see instructions.	1	
2	Early distributions included on line 1 that are not subject to the additional tax (see instructions). Enter the appropriate exception number from the instructions: _____	2	
3	Amount subject to additional tax. Subtract line 2 from line 1	3	
4	Additional tax. Enter 10% (0.10) of line 3. Include this amount on Schedule 2 (Form 1040), line 8 Caution: If any part of the amount on line 3 was a distribution from a SIMPLE IRA, you may have to include 25% of that amount on line 4 instead of 10%. See instructions.	4	

Part II Additional Tax on Certain Distributions From Education Accounts and ABLER Accounts. Complete this part if you included an amount in income, on Schedule 1 (Form 1040), line 8z, from a Coverdell education savings account (ESA) or a qualified tuition program (QTP), or on Schedule 1 (Form 1040), line 8p, from an ABLER account.

5	Distributions included in income from a Coverdell ESA, a QTP, or an ABLER account	5	
6	Distributions included on line 5 that are not subject to the additional tax (see instructions)	6	
7	Amount subject to additional tax. Subtract line 6 from line 5	7	
8	Additional tax. Enter 10% (0.10) of line 7. Include this amount on Schedule 2 (Form 1040), line 8	8	

Part III Additional Tax on Excess Contributions to Traditional IRAs. Complete this part if you contributed more to your traditional IRAs for 2021 than is allowable or you had an amount on line 17 of your 2020 Form 5329.

9	Enter your excess contributions from line 16 of your 2020 Form 5329. See instructions. If zero, go to line 15	9	
10	If your traditional IRA contributions for 2021 are less than your maximum allowable contribution, see instructions. Otherwise, enter -0-	10	
11	2021 traditional IRA distributions included in income (see instructions)	11	
12	2021 distributions of prior year excess contributions (see instructions)	12	
13	Add lines 10, 11, and 12	13	
14	Prior year excess contributions. Subtract line 13 from line 9. If zero or less, enter -0-	14	
15	Excess contributions for 2021 (see instructions)	15	
16	Total excess contributions. Add lines 14 and 15	16	
17	Additional tax. Enter 6% (0.06) of the smaller of line 16 or the value of your traditional IRAs on December 31, 2021 (including 2021 contributions made in 2022). Include this amount on Schedule 2 (Form 1040), line 8	17	

Part IV Additional Tax on Excess Contributions to Roth IRAs. Complete this part if you contributed more to your Roth IRAs for 2021 than is allowable or you had an amount on line 25 of your 2020 Form 5329.

18	Enter your excess contributions from line 24 of your 2020 Form 5329. See instructions. If zero, go to line 23	18	
19	If your Roth IRA contributions for 2021 are less than your maximum allowable contribution, see instructions. Otherwise, enter -0-	19	
20	2021 distributions from your Roth IRAs (see instructions)	20	
21	Add lines 19 and 20	21	
22	Prior year excess contributions. Subtract line 21 from line 18. If zero or less, enter -0-	22	
23	Excess contributions for 2021 (see instructions)	23	
24	Total excess contributions. Add lines 22 and 23	24	
25	Additional tax. Enter 6% (0.06) of the smaller of line 24 or the value of your Roth IRAs on December 31, 2021 (including 2021 contributions made in 2022). Include this amount on Schedule 2 (Form 1040), line 8	25	

Part V Additional Tax on Excess Contributions to Coverdell ESAs. Complete this part if the contributions to your Coverdell ESAs for 2021 were more than is allowable or you had an amount on line 33 of your 2020 Form 5329.

26	Enter the excess contributions from line 32 of your 2020 Form 5329. See instructions. If zero, go to line 31	26	
27	If the contributions to your Coverdell ESAs for 2021 were less than the maximum allowable contribution, see instructions. Otherwise, enter -0-	27	
28	2021 distributions from your Coverdell ESAs (see instructions)	28	
29	Add lines 27 and 28	29	
30	Prior year excess contributions. Subtract line 29 from line 26. If zero or less, enter -0-	30	
31	Excess contributions for 2021 (see instructions)	31	
32	Total excess contributions. Add lines 30 and 31	32	
33	Additional tax. Enter 6% (0.06) of the smaller of line 32 or the value of your Coverdell ESAs on December 31, 2021 (including 2021 contributions made in 2022). Include this amount on Schedule 2 (Form 1040), line 8	33	

Part VI Additional Tax on Excess Contributions to Archer MSAs. Complete this part if you or your employer contributed more to your Archer MSAs for 2021 than is allowable or you had an amount on line 41 of your 2020 Form 5329.

34	Enter the excess contributions from line 40 of your 2020 Form 5329. See instructions. If zero, go to line 39	34	
35	If the contributions to your Archer MSAs for 2021 are less than the maximum allowable contribution, see instructions. Otherwise, enter -0-	35	
36	2021 distributions from your Archer MSAs from Form 8853, line 8	36	
37	Add lines 35 and 36	37	
38	Prior year excess contributions. Subtract line 37 from line 34. If zero or less, enter -0-	38	
39	Excess contributions for 2021 (see instructions)	39	
40	Total excess contributions. Add lines 38 and 39	40	
41	Additional tax. Enter 6% (0.06) of the smaller of line 40 or the value of your Archer MSAs on December 31, 2021 (including 2021 contributions made in 2022). Include this amount on Schedule 2 (Form 1040), line 8	41	

Part VII Additional Tax on Excess Contributions to Health Savings Accounts (HSAs). Complete this part if you, someone on your behalf, or your employer contributed more to your HSAs for 2021 than is allowable or you had an amount on line 49 of your 2020 Form 5329.

42	Enter the excess contributions from line 48 of your 2020 Form 5329. If zero, go to line 47	42	0.
43	If the contributions to your HSAs for 2021 are less than the maximum allowable contribution, see instructions. Otherwise, enter -0-	43	
44	2021 distributions from your HSAs from Form 8889, line 16	44	
45	Add lines 43 and 44	45	
46	Prior year excess contributions. Subtract line 45 from line 42. If zero or less, enter -0-	46	
47	Excess contributions for 2021 (see instructions)	47	750.
48	Total excess contributions. Add lines 46 and 47	48	750.
49	Additional tax. Enter 6% (0.06) of the smaller of line 48 or the value of your HSAs on December 31, 2021 (including 2021 contributions made in 2022). Include this amount on Schedule 2 (Form 1040), line 8	49	0.

Part VIII Additional Tax on Excess Contributions to an ABLE Account. Complete this part if contributions to your ABLE account for 2021 were more than is allowable.

50	Excess contributions for 2021 (see instructions)	50	
51	Additional tax. Enter 6% (0.06) of the smaller of line 50 or the value of your ABLE account on December 31, 2021. Include this amount on Schedule 2 (Form 1040), line 8	51	

Part IX Additional Tax on Excess Accumulation in Qualified Retirement Plans (Including IRAs). Complete this part if you did not receive the minimum required distribution from your qualified retirement plan.

52	Minimum required distribution for 2021 (see instructions)	52	
53	Amount actually distributed to you in 2021	53	
54	Subtract line 53 from line 52. If zero or less, enter -0-	54	
55	Additional tax. Enter 50% (0.50) of line 54. Include this amount on Schedule 2 (Form 1040), line 8	55	

Sign Here Only if You Are Filing This Form by Itself and Not With Your Tax Return

Under penalties of perjury, I declare that I have examined this form, including accompanying attachments, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Your signature
 Date

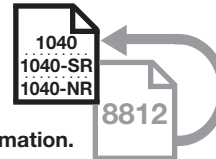
Paid Preparer Use Only	Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN
	Firm's name ▶	Firm's EIN ▶			
	Firm's address ▶	Phone no.			

SCHEDULE 8812
(Form 1040)

Credits for Qualifying Children and Other Dependents

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

▶ Go to www.irs.gov/Schedule8812 for instructions and the latest information.



OMB No. 1545-0074

2021

Attachment Sequence No. **47**

Department of the Treasury
Internal Revenue Service (99)

Name(s) shown on return

DIKSHIT & RESHMA CELUR

Your social security number

768-68-6562

Part I-A Child Tax Credit and Credit for Other Dependents

1	Enter the amount from line 11 of your Form 1040, 1040-SR, or 1040-NR		1	279,317.
2a	Enter income from Puerto Rico that you excluded	2a		
b	Enter the amounts from lines 45 and 50 of your Form 2555	2b	0.	
c	Enter the amount from line 15 of your Form 4563	2c		
d	Add lines 2a through 2c	2d	0.	
3	Add lines 1 and 2d	3	279,317.	
4a	Number of qualifying children under age 18 with the required social security number	4a	1.	
b	Number of children included on line 4a who were under age 6 at the end of 2021	4b	1.	
c	Subtract line 4b from line 4a	4c	0.	
5	If line 4a is more than zero, enter the amount from the Line 5 Worksheet ; otherwise, enter -0-	5	2,000.	
6	Number of other dependents, including any qualifying children who are not under age 18 or who do not have the required social security number	6	0.	
Caution: Do not include yourself, your spouse, or anyone who is not a U.S. citizen, U.S. national, or U.S. resident alien. Also, do not include anyone you included on line 4a.				
7	Multiply line 6 by \$500	7		
8	Add lines 5 and 7	8	2,000.	
9	Enter the amount shown below for your filing status. • Married filing jointly—\$400,000 } • All other filing statuses—\$200,000 }	9	400,000.	
10	Subtract line 9 from line 3. • If zero or less, enter -0-. • If more than zero and not a multiple of \$1,000, enter the next multiple of \$1,000. For example, if the result is \$425, enter \$1,000; if the result is \$1,025, enter \$2,000, etc. }	10	0.	
11	Multiply line 10 by 5% (0.05)	11	0.	
12	Subtract line 11 from line 8. If zero or less, enter -0-	12	2,000.	
13	Check all the boxes that apply to you (or your spouse if married filing jointly). A Check here if you (or your spouse if married filing jointly) had a principal place of abode in the United States for more than half of 2021 <input checked="" type="checkbox"/> B Check here if you (or your spouse if married filing jointly) were a bona fide resident of Puerto Rico for 2021 <input type="checkbox"/>			

Part I-B Filers Who Check a Box on Line 13

Caution: If you did not check a box on line 13, do not complete Part I-B; instead, skip to Part I-C.

14a	Enter the smaller of line 7 or line 12	14a	0.
b	Subtract line 14a from line 12	14b	2,000.
c	If line 14a is zero, enter -0-; otherwise, enter the amount from the Credit Limit Worksheet A	14c	0.
d	Enter the smaller of line 14a or line 14c	14d	0.
e	Add lines 14b and 14d	14e	2,000.
f	Enter the aggregate amount of advance child tax credit payments you (and your spouse if filing jointly) received for 2021. See your Letter(s) 6419 for the amounts to include on this line. If you are missing Letter 6419, see the instructions before entering an amount on this line. If you didn't receive any advance child tax credit payments for 2021, enter -0-	14f	1,000.
Caution: If the amount on this line doesn't match the aggregate amounts reported to you (and your spouse if filing jointly) on your Letter(s) 6419, the processing of your return will be delayed.			
g	Subtract line 14f from line 14e. If zero or less, enter -0- on lines 14g through 14i and go to Part III	14g	1,000.
h	Enter the smaller of line 14d or line 14g. This is your credit for other dependents. Enter this amount on line 19 of your Form 1040, 1040-SR, or 1040-NR	14h	0.
i	Subtract line 14h from line 14g. This is your refundable child tax credit. Enter this amount on line 28 of your Form 1040, 1040-SR, or 1040-NR	14i	1,000.

Part I-C Filers Who Do Not Check a Box on Line 13

Caution: If you checked a box on line 13, do not complete Part I-C.

15a	Enter the amount from the Credit Limit Worksheet A	15a	
b	Enter the smaller of line 12 or line 15a	15b	
	Additional child tax credit. Complete Parts II-A through II-C if you meet each of the following items.		
	1. You are not filing Form 2555.		
	2. Line 4a is more than zero.		
	3. Line 12 is more than line 15a.		
c	If you completed Parts II-A through II-C, enter the amount from line 27; otherwise, enter -0-	15c	
d	Add lines 15b and 15c	15d	
e	Enter the aggregate amount of advance child tax credit payments you (and your spouse if filing jointly) received for 2021. See your Letter(s) 6419 for the amounts to include on this line. If you are missing Letter 6419, see the instructions before entering an amount on this line. If you didn't receive any advance child tax credit payments for 2021, enter -0-	15e	
	Caution: If the amount on this line doesn't match the aggregate amounts reported to you (and your spouse if filing jointly) on your Letter(s) 6419, the processing of your return will be delayed.		
f	Subtract line 15e from line 15d. If zero or less, enter -0- on lines 15f through 15h and go to Part III	15f	
g	Enter the smaller of line 15b or line 15f. This is your nonrefundable child tax credit and credit for other dependents. Enter this amount on line 19 of your Form 1040, 1040-SR, or 1040-NR.	15g	
h	Subtract line 15g from line 15f. This is your additional child tax credit. Enter this amount on line 28 of your Form 1040, 1040-SR, or 1040-NR	15h	

Part II-A Additional Child Tax Credit (use only if completing Part I-C)

Caution: If you file Form 2555, do not complete Parts II-A through II-C; you cannot claim the additional child tax credit.

Caution: If you checked a box on line 13, do not complete Parts II-A through II-C; you cannot claim the additional child tax credit.

16a	Subtract line 15b from line 12. If zero, skip Parts II-A and II-B and enter -0- on line 27	16a	
b	Number of qualifying children under 18 with the required social security number: _____ x \$1,400. Enter the result. If zero, skip Parts II-A and II-B and enter -0- on line 27	16b	
	TIP: The number of children you use for this line is the same as the number of children you used for line 4a.		
17	Enter the smaller of line 16a or line 16b	17	
18a	Earned income (see instructions)	18a	
b	Nontaxable combat pay (see instructions)	18b	
19	Is the amount on line 18a more than \$2,500? <input type="checkbox"/> No. Leave line 19 blank and enter -0- on line 20. <input type="checkbox"/> Yes. Subtract \$2,500 from the amount on line 18a. Enter the result	19	
20	Multiply the amount on line 19 by 15% (0.15) and enter the result	20	
	Next. On line 16b, is the amount \$4,200 or more? <input type="checkbox"/> No. If line 20 is zero, enter -0- on line 15c. Otherwise, skip Part II-B and enter the smaller of line 17 or line 20 on line 27. <input type="checkbox"/> Yes. If line 20 is equal to or more than line 17, skip Part II-B and enter the amount from line 17 on line 27. Otherwise, go to line 21.		

Part II-B Certain Filers Who Have Three or More Qualifying Children

21	Withheld social security, Medicare, and Additional Medicare taxes from Form(s) W-2, boxes 4 and 6. If married filing jointly, include your spouse's amounts with yours. If your employer withheld or you paid Additional Medicare Tax or tier 1 RRTA taxes, see instructions	21	
22	Enter the total of the amounts from Schedule 1 (Form 1040), line 15; Schedule 2 (Form 1040), line 5; Schedule 2 (Form 1040), line 6; and Schedule 2 (Form 1040), line 13	22	
23	Add lines 21 and 22	23	
24	1040 and 1040-SR filers: Enter the total of the amounts from Form 1040 or 1040-SR, line 27a, and Schedule 3 (Form 1040), line 11. } 1040-NR filers: Enter the amount from Schedule 3 (Form 1040), line 11. }	24	
25	Subtract line 24 from line 23. If zero or less, enter -0-	25	
26	Enter the larger of line 20 or line 25	26	
	Next, enter the smaller of line 17 or line 26 on line 27.		

Part II-C Additional Child Tax Credit

27	Enter this amount on line 15c	27	
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Part III Additional Tax (use only if line 14g or line 15f, whichever applies, is zero)

28a	Enter the amount from line 14f or line 15e, whichever applies	28a	
b	Enter the amount from line 14e or line 15d, whichever applies	28b	
29	Excess advance child tax credit payments. Subtract line 28b from line 28a. If zero, stop; you do not owe the additional tax	29	
30	Enter the number of qualifying children taken into account in determining the annual advance amount you received for 2021. See your Letter 6419 for this number. If you are missing your Letter 6419, you are filing a joint return, or you received more than one Letter 6419, see the instructions before entering a number on this line Caution: If the amount on this line doesn't match the number of qualifying children reported to you (and your spouse if filing jointly) on your Letter(s) 6419, the processing of your return will be delayed.	30	
31	Enter the smaller of line 4a or line 30	31	
32	Subtract line 31 from line 30. If zero, skip to line 40 and enter the amount from line 29; otherwise, continue to line 33	32	
33	Enter the amount shown below for your filing status. <ul style="list-style-type: none"> • Married filing jointly or Qualifying widow(er)—\$60,000 • Head of household—\$50,000 • All other filing statuses—\$40,000 	33	
34	Subtract line 33 from line 3. If zero or less, enter -0-	34	
35	Enter the amount from line 33	35	
36	Divide line 34 by line 35. Enter the result as a decimal (rounded to at least three places). If the result is 1.000 or more, enter 1.000	36	
37	Multiply line 32 by \$2,000	37	
38	Multiply line 37 by line 36	38	
39	Subtract line 38 from line 37	39	
40	Subtract line 39 from line 29. If zero or less, enter -0-. This is your additional tax. If more than zero, enter this amount on Schedule 2 (Form 1040), line 19	40	

Health Savings Accounts (HSAs)

Department of the Treasury
Internal Revenue Service

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

2021
Attachment
Sequence No. **52**

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

Social security number of HSA beneficiary. If both spouses have HSAs, see instructions ▶ 768-68-6562

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

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

1	Check the box to indicate your coverage under a high-deductible health plan (HDHP) during 2021. See instructions ▶	<input type="checkbox"/> Self-only	<input checked="" type="checkbox"/> Family
2	HSA contributions you made for 2021 (or those made on your behalf), including those made from January 1, 2022, through April 15, 2022, that were for 2021. Do not include employer contributions, contributions through a cafeteria plan, or rollovers. See instructions	2	3,850.
3	If you were under age 55 at the end of 2021 and, on the first day of every month during 2021, you were, or were considered, an eligible individual with the same coverage, enter \$3,600 (\$7,200 for family coverage). All others , see the instructions for the amount to enter	3	7,200.
4	Enter the amount you and your employer contributed to your Archer MSAs for 2021 from Form 8853, lines 1 and 2. If you or your spouse had family coverage under an HDHP at any time during 2021, also include any amount contributed to your spouse's Archer MSAs	4	0.
5	Subtract line 4 from line 3. If zero or less, enter -0-	5	7,200.
6	Enter the amount from line 5. But if you and your spouse each have separate HSAs and had family coverage under an HDHP at any time during 2021, see the instructions for the amount to enter	6	7,200.
7	If you were age 55 or older at the end of 2021, married, and you or your spouse had family coverage under an HDHP at any time during 2021, enter your additional contribution amount. See instructions	7	
8	Add lines 6 and 7	8	7,200.
9	Employer contributions made to your HSAs for 2021	9	4,100.
10	Qualified HSA funding distributions	10	
11	Add lines 9 and 10	11	4,100.
12	Subtract line 11 from line 8. If zero or less, enter -0-	12	3,100.
13	HSA deduction. Enter the smaller of line 2 or line 12 here and on Schedule 1 (Form 1040), Part II, line 13 Caution: If line 2 is more than line 13, you may have to pay an additional tax. See instructions.	13	3,100.

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

14a	Total distributions you received in 2021 from all HSAs (see instructions)	14a	1,102.
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	1,102.
15	Qualified medical expenses paid using HSA distributions (see instructions)	15	1,102.
16	Taxable HSA distributions. Subtract line 15 from line 14c. If zero or less, enter -0-. Also, include this amount in the total on Schedule 1 (Form 1040), Part I, line 8e	16	0.
17a	If any of the distributions included on line 16 meet any of the Exceptions to the Additional 20% Tax (see instructions), check here ▶ <input type="checkbox"/>		
b	Additional 20% tax (see instructions). Enter 20% (0.20) of the distributions included on line 16 that are subject to the additional 20% tax. Also, include this amount in the total on Schedule 2 (Form 1040), Part II, line 17c	17b	

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

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

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*

▶ **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.**

OMB No. 1545-0074

Attachment
 Sequence No. **70**

Taxpayer name(s) shown on return DIKSHIT & RESHMA CELUR	Taxpayer identification number 768-68-6562
Enter preparer's name and PTIN SYAM PRIYA RAM SAGAR GUPTA TALLAM P02082703	

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 the applicable tax year provided by the taxpayer or reasonably obtained by you? (See instructions if relying on prior year earned income.)	<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, 1040-SS, or Schedule 8812 (Form 1040) 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. <ul style="list-style-type: none"> • 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 question 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: _____ _____ _____	<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 type="checkbox"/>

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 child has not lived with the taxpayer 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 penalty for each failure to comply related to a claim of an applicable credit or HOH filing status (see instructions for more information).**

	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"/>

Additional Medicare Tax

▶ If any line does not apply to you, leave it blank. See separate instructions.
 ▶ Attach to Form 1040, 1040-SR, 1040-NR, 1040-PR, or 1040-SS.
 ▶ Go to www.irs.gov/Form8959 for instructions and the latest information.

Name(s) shown on return

Your social security number

DIKSHIT & RESHMA CELUR

768-68-6562

Part I Additional Medicare Tax on Medicare Wages

1	Medicare wages and tips from Form W-2, box 5. If you have more than one Form W-2, enter the total of the amounts from box 5	1	311,847.	
2	Unreported tips from Form 4137, line 6	2		
3	Wages from Form 8919, line 6	3		
4	Add lines 1 through 3	4	311,847.	
5	Enter the following amount for your filing status: Married filing jointly \$250,000 Married filing separately \$125,000 Single, Head of household, or Qualifying widow(er) \$200,000	5	250,000.	
6	Subtract line 5 from line 4. If zero or less, enter -0-	6		61,847.
7	Additional Medicare Tax on Medicare wages. Multiply line 6 by 0.9% (0.009). Enter here and go to Part II	7		557.

Part II Additional Medicare Tax on Self-Employment Income

8	Self-employment income from Schedule SE (Form 1040), Part I, line 6. If you had a loss, enter -0- (Form 1040-PR or 1040-SS filers, see instructions.)	8		
9	Enter the following amount for your filing status: Married filing jointly \$250,000 Married filing separately \$125,000 Single, Head of household, or Qualifying widow(er) \$200,000	9		
10	Enter the amount from line 4	10		
11	Subtract line 10 from line 9. If zero or less, enter -0-	11		
12	Subtract line 11 from line 8. If zero or less, enter -0-	12		
13	Additional Medicare Tax on self-employment income. Multiply line 12 by 0.9% (0.009). Enter here and go to Part III	13		

Part III Additional Medicare Tax on Railroad Retirement Tax Act (RRTA) Compensation

14	Railroad retirement (RRTA) compensation and tips from Form(s) W-2, box 14 (see instructions)	14		
15	Enter the following amount for your filing status: Married filing jointly \$250,000 Married filing separately \$125,000 Single, Head of household, or Qualifying widow(er) \$200,000	15		
16	Subtract line 15 from line 14. If zero or less, enter -0-	16		
17	Additional Medicare Tax on railroad retirement (RRTA) compensation. Multiply line 16 by 0.9% (0.009). Enter here and go to Part IV	17		

Part IV Total Additional Medicare Tax

18	Add lines 7, 13, and 17. Also include this amount on Schedule 2 (Form 1040), line 11 (Form 1040-PR or 1040-SS filers, see instructions), and go to Part V	18		557.
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Part V Withholding Reconciliation

19	Medicare tax withheld from Form W-2, box 6. If you have more than one Form W-2, enter the total of the amounts from box 6	19	4,522.	
20	Enter the amount from line 1	20	311,847.	
21	Multiply line 20 by 1.45% (0.0145). This is your regular Medicare tax withholding on Medicare wages	21	4,522.	
22	Subtract line 21 from line 19. If zero or less, enter -0-. This is your Additional Medicare Tax withholding on Medicare wages	22		0.
23	Additional Medicare Tax withholding on railroad retirement (RRTA) compensation from Form W-2, box 14 (see instructions)	23		
24	Total Additional Medicare Tax withholding. Add lines 22 and 23. Also include this amount with federal income tax withholding on Form 1040, 1040-SR, or 1040-NR, line 25c (Form 1040-PR or 1040-SS filers, see instructions)	24		0.

**Net Investment Income Tax—
Individuals, Estates, and Trusts**

Department of the Treasury
Internal Revenue Service (99)

▶ Attach to your tax return.

▶ Go to www.irs.gov/Form8960 for instructions and the latest information.

Name(s) shown on your tax return

DIKSHIT & RESHMA CELUR

Your social security number or EIN

768-68-6562

- Part I Investment Income** Section 6013(g) election (see instructions)
 Section 6013(h) election (see instructions)
 Regulations section 1.1411-10(g) election (see instructions)

1	Taxable interest (see instructions)		1	
2	Ordinary dividends (see instructions)		2	
3	Annuities (see instructions)		3	
4a	Rental real estate, royalties, partnerships, S corporations, trusts, etc. (see instructions)	4a -9,930.		
b	Adjustment for net income or loss derived in the ordinary course of a non-section 1411 trade or business (see instructions)	4b		
c	Combine lines 4a and 4b		4c	-9,930.
5a	Net gain or loss from disposition of property (see instructions)	5a		
b	Net gain or loss from disposition of property that is not subject to net investment income tax (see instructions)	5b		
c	Adjustment from disposition of partnership interest or S corporation stock (see instructions)	5c		
d	Combine lines 5a through 5c		5d	
6	Adjustments to investment income for certain CFCs and PFICs (see instructions)		6	
7	Other modifications to investment income (see instructions)		7	
8	Total investment income. Combine lines 1, 2, 3, 4c, 5d, 6, and 7		8	-9,930.

Part II Investment Expenses Allocable to Investment Income and Modifications

9a	Investment interest expenses (see instructions)	9a		
b	State, local, and foreign income tax (see instructions)	9b		
c	Miscellaneous investment expenses (see instructions)	9c		
d	Add lines 9a, 9b, and 9c		9d	
10	Additional modifications (see instructions)		10	
11	Total deductions and modifications. Add lines 9d and 10		11	

Part III Tax Computation

12	Net investment income. Subtract Part II, line 11, from Part I, line 8. Individuals, complete lines 13–17. Estates and trusts, complete lines 18a–21. If zero or less, enter -0-		12	0.
Individuals:				
13	Modified adjusted gross income (see instructions)	13 279,317.		
14	Threshold based on filing status (see instructions)	14 250,000.		
15	Subtract line 14 from line 13. If zero or less, enter -0-	15 29,317.		
16	Enter the smaller of line 12 or line 15		16	0.
17	Net investment income tax for individuals. Multiply line 16 by 3.8% (0.038). Enter here and include on your tax return (see instructions)		17	0.
Estates and Trusts:				
18a	Net investment income (line 12 above)	18a		
b	Deductions for distributions of net investment income and deductions under section 642(c) (see instructions)	18b		
c	Undistributed net investment income. Subtract line 18b from line 18a (see instructions). If zero or less, enter -0-	18c		
19a	Adjusted gross income (see instructions)	19a		
b	Highest tax bracket for estates and trusts for the year (see instructions)	19b		
c	Subtract line 19b from line 19a. If zero or less, enter -0-	19c		
20	Enter the smaller of line 18c or line 19c		20	
21	Net investment income tax for estates and trusts. Multiply line 20 by 3.8% (0.038). Enter here and include on your tax return (see instructions)		21	