

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 REGHA GUNASEKARAN	Social security number 720-50-0249
Spouse's name	Spouse's social security number

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

Enter whole dollars only on lines 1 through 5.

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

1 Adjusted gross income	1	28,725.
2 Total tax	2	0.
3 Federal income tax withheld from Form(s) W-2 and Form(s) 1099	3	2,524.
4 Amount you want refunded to you	4	2,524.
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

0	0	2	4	9
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 as my signature on the income tax return (original or amended) I am now authorizing.

Enter five digits, but don't enter all zeros

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

Your signature ▶ _____ Date ▶ _____

Spouse's PIN: check one box only

I authorize _____ to enter or generate my PIN

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 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 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 REGHA	Last name GUNASEKARAN	Your social security number 720-50-0249
If joint return, spouse's first name and middle initial	Last name	Spouse's social security number

Home address (number and street). If you have a P.O. box, see instructions. 1420 HIALEAH DRIVE		Apt. no. C	Presidential Election Campaign Check here if you, or your spouse if filing jointly, want \$3 to go to this fund. Checking a box below will not change your tax or refund. <input type="checkbox"/> You <input type="checkbox"/> Spouse
City, town, or post office. If you have a foreign address, also complete spaces below. LAS VEGAS	State NV	ZIP code 89119	
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 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 (see instructions): If more than four dependents, see instructions and check here ▶ <input type="checkbox"/>	(1) First name Last name		(2) Social security number	(3) Relationship to you	(4) <input checked="" type="checkbox"/> if qualifies for (see instructions): Child tax credit Credit for other dependents	
						<input type="checkbox"/>
					<input type="checkbox"/>	<input type="checkbox"/>
					<input type="checkbox"/>	<input type="checkbox"/>
					<input type="checkbox"/>	<input type="checkbox"/>

Attach Sch. B if required.	1 Wages, salaries, tips, etc. Attach Form(s) W-2		1	29,667.
	2a Tax-exempt interest	2a	2b	
	3a Qualified dividends	3a 57.	3b	58.
	4a IRA distributions	4a	4b	
	5a Pensions and annuities	5a	5b	
	6a Social security benefits	6a	6b	
	7 Capital gain or (loss). Attach Schedule D if required. If not required, check here		7	-1,000.
	8 Other income from Schedule 1, line 10		8	
	9 Add lines 1, 2b, 3b, 4b, 5b, 6b, 7, and 8. This is your total income		9	28,725.
	10 Adjustments to income from Schedule 1, line 26		10	
	11 Subtract line 10 from line 9. This is your adjusted gross income		11	28,725.
Standard Deduction for— • Single or Married filing separately, \$12,550 • Married filing jointly or Qualifying widow(er), \$25,100 • Head of household, \$18,800 • If you checked any box under Standard Deduction, see instructions.	12a Standard deduction or itemized deductions (from Schedule A)	12a 12,550.		
	b Charitable contributions if you take the standard deduction (see instructions)	12b		
	c Add lines 12a and 12b		12c	12,550.
	13 Qualified business income deduction from Form 8995 or Form 8995-A		13	
	14 Add lines 12c and 13		14	12,550.
	15 Taxable income. Subtract line 14 from line 11. If zero or less, enter -0-		15	16,175.

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	1,736.
17	Amount from Schedule 2, line 3	17	
18	Add lines 16 and 17	18	1,736.
19	Nonrefundable child tax credit or credit for other dependents from Schedule 8812	19	
20	Amount from Schedule 3, line 8	20	1,736.
21	Add lines 19 and 20	21	1,736.
22	Subtract line 21 from line 18. If zero or less, enter -0-	22	0.
23	Other taxes, including self-employment tax, from Schedule 2, line 21	23	0.
24	Add lines 22 and 23. This is your total tax	24	0.
25	Federal income tax withheld from:		
a	Form(s) W-2	25a	2,524.
b	Form(s) 1099	25b	
c	Other forms (see instructions)	25c	
d	Add lines 25a through 25c	25d	2,524.
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	
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	
33	Add lines 25d, 26, and 32. These are your total payments	33	2,524.
34	If line 33 is more than line 24, subtract line 24 from line 33. This is the amount you overpaid	34	2,524.
35a	Amount of line 34 you want refunded to you . If Form 8888 is attached, check here <input type="checkbox"/>	35a	2,524.
b	Routing number 3 2 2 2 7 1 6 2 7 c Type: <input type="checkbox"/> Checking <input checked="" type="checkbox"/> Savings		
d	Account number 7 9 8 1 1 9 2 7 2		
36	Amount of line 34 you want applied to your 2022 estimated tax	36	
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.

Refund

Direct deposit? See instructions.

Amount You Owe

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.

Joint return? See instructions. Keep a copy for your records.

Your signature	Date	Your occupation SOFTWARE ENGINEER	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. (512) 409-4100 Email address REGHAGUNASEKARAN@GMAIL.COM

Paid Preparer Use Only

Preparer's name SYAM PRIYA RAM SAGAR GUPTA TALLAM	Preparer's signature SYAM PRIYA RAM SAGAR GUPTA TALLAM	Date 02/17/2022	PTIN P02082703	Check if: <input type="checkbox"/> Self-employed
Firm's name GLOBAL TAXES LLC	Firm's address 2530 Pebble Creek Ln Cumming GA 30041		Phone no. (678) 965-9522	Firm's EIN 30-1017196

**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
REGHA GUNASEKARAN

Your social security number
720-50-0249

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	
3	Education credits from Form 8863, line 19	3	1,736.
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	1,736.

(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 D
(Form 1040)

Capital Gains and Losses

OMB No. 1545-0074

2021

Attachment
Sequence No. **12**

Department of the Treasury
Internal Revenue Service (99)

- ▶ Attach to Form 1040, 1040-SR, or 1040-NR.
- ▶ Go to www.irs.gov/ScheduleD for instructions and the latest information.
- ▶ Use Form 8949 to list your transactions for lines 1b, 2, 3, 8b, 9, and 10.

Name(s) shown on return REGHA GUNASEKARAN	Your social security number 720-50-0249
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Did you dispose of any investment(s) in a qualified opportunity fund during the tax year? Yes No
If "Yes," attach Form 8949 and see its instructions for additional requirements for reporting your gain or loss.

Part I Short-Term Capital Gains and Losses—Generally Assets Held One Year or Less (see instructions)

See instructions for how to figure the amounts to enter on the lines below. This form may be easier to complete if you round off cents to whole dollars.	(d) Proceeds (sales price)	(e) Cost (or other basis)	(g) Adjustments to gain or loss from Form(s) 8949, Part I, line 2, column (g)	(h) Gain or (loss) Subtract column (e) from column (d) and combine the result with column (g)
1a Totals for all short-term transactions reported on Form 1099-B for which basis was reported to the IRS and for which you have no adjustments (see instructions). However, if you choose to report all these transactions on Form 8949, leave this line blank and go to line 1b .				
1b Totals for all transactions reported on Form(s) 8949 with Box A checked	0.	1,000.		-1,000.
2 Totals for all transactions reported on Form(s) 8949 with Box B checked				
3 Totals for all transactions reported on Form(s) 8949 with Box C checked				
4 Short-term gain from Form 6252 and short-term gain or (loss) from Forms 4684, 6781, and 8824				4
5 Net short-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1				5
6 Short-term capital loss carryover. Enter the amount, if any, from line 8 of your Capital Loss Carryover Worksheet in the instructions				6 ()
7 Net short-term capital gain or (loss) . Combine lines 1a through 6 in column (h). If you have any long-term capital gains or losses, go to Part II below. Otherwise, go to Part III on the back				7 -1,000.

Part II Long-Term Capital Gains and Losses—Generally Assets Held More Than One Year (see instructions)

See instructions for how to figure the amounts to enter on the lines below. This form may be easier to complete if you round off cents to whole dollars.	(d) Proceeds (sales price)	(e) Cost (or other basis)	(g) Adjustments to gain or loss from Form(s) 8949, Part II, line 2, column (g)	(h) Gain or (loss) Subtract column (e) from column (d) and combine the result with column (g)
8a Totals for all long-term transactions reported on Form 1099-B for which basis was reported to the IRS and for which you have no adjustments (see instructions). However, if you choose to report all these transactions on Form 8949, leave this line blank and go to line 8b .				
8b Totals for all transactions reported on Form(s) 8949 with Box D checked				
9 Totals for all transactions reported on Form(s) 8949 with Box E checked				
10 Totals for all transactions reported on Form(s) 8949 with Box F checked				
11 Gain from Form 4797, Part I; long-term gain from Forms 2439 and 6252; and long-term gain or (loss) from Forms 4684, 6781, and 8824				11
12 Net long-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1				12
13 Capital gain distributions. See the instructions				13
14 Long-term capital loss carryover. Enter the amount, if any, from line 13 of your Capital Loss Carryover Worksheet in the instructions				14 ()
15 Net long-term capital gain or (loss) . Combine lines 8a through 14 in column (h). Then, go to Part III on the back				15

Part III Summary

<p>16 Combine lines 7 and 15 and enter the result</p> <ul style="list-style-type: none"> • If line 16 is a gain, enter the amount from line 16 on Form 1040, 1040-SR, or 1040-NR, line 7. Then, go to line 17 below. • If line 16 is a loss, skip lines 17 through 20 below. Then, go to line 21. Also be sure to complete line 22. • If line 16 is zero, skip lines 17 through 21 below and enter -0- on Form 1040, 1040-SR, or 1040-NR, line 7. Then, go to line 22. 	16	-1,000.
<p>17 Are lines 15 and 16 both gains? <input type="checkbox"/> Yes. Go to line 18. <input type="checkbox"/> No. Skip lines 18 through 21, and go to line 22.</p>		
<p>18 If you are required to complete the 28% Rate Gain Worksheet (see instructions), enter the amount, if any, from line 7 of that worksheet ▶</p>	18	
<p>19 If you are required to complete the Unrecaptured Section 1250 Gain Worksheet (see instructions), enter the amount, if any, from line 18 of that worksheet ▶</p>	19	
<p>20 Are lines 18 and 19 both zero or blank and are you not filing Form 4952? <input type="checkbox"/> Yes. Complete the Qualified Dividends and Capital Gain Tax Worksheet in the instructions for Forms 1040 and 1040-SR, line 16. Don't complete lines 21 and 22 below. <input type="checkbox"/> No. Complete the Schedule D Tax Worksheet in the instructions. Don't complete lines 21 and 22 below.</p>		
<p>21 If line 16 is a loss, enter here and on Form 1040, 1040-SR, or 1040-NR, line 7, the smaller of: <ul style="list-style-type: none"> • The loss on line 16; or • (\$3,000), or if married filing separately, (\$1,500) } <p>Note: When figuring which amount is smaller, treat both amounts as positive numbers.</p> </p>	21	(1,000.)
<p>22 Do you have qualified dividends on Form 1040, 1040-SR, or 1040-NR, line 3a? <input checked="" type="checkbox"/> Yes. Complete the Qualified Dividends and Capital Gain Tax Worksheet in the instructions for Forms 1040 and 1040-SR, line 16. <input type="checkbox"/> No. Complete the rest of Form 1040, 1040-SR, or 1040-NR.</p>		

Education Credits
(American Opportunity and Lifetime Learning Credits)

▶ Attach to Form 1040 or 1040-SR.
 ▶ Go to www.irs.gov/Form8863 for instructions and the latest information.

Name(s) shown on return
 REGHA GUNASEKARAN

Your social security number
 720-50-0249



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

Part I Refundable American Opportunity Credit

1	After completing Part III for each student, enter the total of all amounts from all Parts III, line 30	1	
2	Enter: \$180,000 if married filing jointly; \$90,000 if single, head of household, or qualifying widow(er)	2	
3	Enter the amount from Form 1040 or 1040-SR, line 11. If you're filing Form 2555 or 4563, or you're excluding income from Puerto Rico, see Pub. 970 for the amount to enter	3	
4	Subtract line 3 from line 2. If zero or less, stop ; you can't take any education credit	4	
5	Enter: \$20,000 if married filing jointly; \$10,000 if single, head of household, or qualifying widow(er)	5	
6	If line 4 is: • Equal to or more than line 5, enter 1.000 on line 6 • Less than line 5, divide line 4 by line 5. Enter the result as a decimal (rounded to at least three places)	6	
7	Multiply line 1 by line 6. Caution: If you were under age 24 at the end of the year and meet the conditions described in the instructions, you can't take the refundable American opportunity credit; skip line 8, enter the amount from line 7 on line 9, and check this box ▶ <input type="checkbox"/>	7	
8	Refundable American opportunity credit. Multiply line 7 by 40% (0.40). Enter the amount here and on Form 1040 or 1040-SR, line 29. Then go to line 9 below.	8	

Part II Nonrefundable Education Credits

9	Subtract line 8 from line 7. Enter here and on line 2 of the Credit Limit Worksheet (see instructions)	9	
10	After completing Part III for each student, enter the total of all amounts from all Parts III, line 31. If zero, skip lines 11 through 17, enter -0- on line 18, and go to line 19	10	10,800.
11	Enter the smaller of line 10 or \$10,000	11	10,000.
12	Multiply line 11 by 20% (0.20)	12	2,000.
13	Enter: \$180,000 if married filing jointly; \$90,000 if single, head of household, or qualifying widow(er)	13	90,000.
14	Enter the amount from Form 1040 or 1040-SR, line 11. If you're filing Form 2555 or 4563, or you're excluding income from Puerto Rico, see Pub. 970 for the amount to enter	14	28,725.
15	Subtract line 14 from line 13. If zero or less, skip lines 16 and 17, enter -0- on line 18, and go to line 19	15	61,275.
16	Enter: \$20,000 if married filing jointly; \$10,000 if single, head of household, or qualifying widow(er)	16	10,000.
17	If line 15 is: • Equal to or more than line 16, enter 1.000 on line 17 and go to line 18 • Less than line 16, divide line 15 by line 16. Enter the result as a decimal (rounded to at least three places)	17	1.000
18	Multiply line 12 by line 17. Enter here and on line 1 of the Credit Limit Worksheet (see instructions) ▶	18	2,000.
19	Nonrefundable education credits. Enter the amount from line 7 of the Credit Limit Worksheet (see instructions) here and on Schedule 3 (Form 1040), line 3	19	1,736.

Name(s) shown on return REGHA GUNASEKARAN	Your social security number 720-50-0249
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Complete Part III for each student for whom you're claiming either the American opportunity credit or lifetime learning credit. Use additional copies of page 2 as needed for each student.

Part III Student and Educational Institution Information. See instructions.

20 Student name (as shown on page 1 of your tax return) REGHA GUNASEKARAN	21 Student social security number (as shown on page 1 of your tax return) 720-50-0249
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22 Educational institution information (see instructions)

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

23 Has the Hope Scholarship Credit or American opportunity credit been claimed for this student for any 4 tax years before 2021? Yes — **Stop!** Go to line 31 for this student. No — Go to line 24.

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

25 Did the student complete the first 4 years of postsecondary education before 2021? See instructions. Yes — **Stop!** Go to line 31 for this student. No — Go to line 26.

26 Was the student convicted, before the end of 2021, of a felony for possession or distribution of a controlled substance? Yes — **Stop!** Go to line 31 for this student. No — Complete lines 27 through 30 for this student.



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

American Opportunity Credit

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

Lifetime Learning Credit

31 Adjusted qualified education expenses (see instructions). Include the total of all amounts from all Parts III, line 31, on Part II, line 10	31
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10,800.

Investment Interest Expense Deduction

► Go to www.irs.gov/Form4952 for the latest information.
 ► Attach to your tax return.

Name(s) shown on return
 REGHA GUNASEKARAN

Identifying number
 720-50-0249

Part I Total Investment Interest Expense

1	Investment interest expense paid or accrued in 2021 (see instructions)	1	179.
2	Disallowed investment interest expense from 2020 Form 4952, line 7	2	
3	Total investment interest expense. Add lines 1 and 2	3	179.

Part II Net Investment Income

4a	Gross income from property held for investment (excluding any net gain from the disposition of property held for investment)	4a	58.	
4b	Qualified dividends included on line 4a	4b	57.	
4c	Subtract line 4b from line 4a	4c		1.
4d	Net gain from the disposition of property held for investment	4d		
4e	Enter the smaller of line 4d or your net capital gain from the disposition of property held for investment. See instructions	4e		
4f	Subtract line 4e from line 4d	4f		0.
4g	Enter the amount from lines 4b and 4e that you elect to include in investment income. See instructions	4g		
4h	Investment income. Add lines 4c, 4f, and 4g	4h		1.
5	Investment expenses (see instructions)	5		
6	Net investment income. Subtract line 5 from line 4h. If zero or less, enter -0-	6		1.

Part III Investment Interest Expense Deduction

7	Disallowed investment interest expense to be carried forward to 2022. Subtract line 6 from line 3. If zero or less, enter -0-	7	178.
8	Investment interest expense deduction. Enter the smaller of line 3 or line 6. See instructions	8	1.

2021 Virginia Nonresident Income Tax Return

Due May 1, 2022



Enclose a complete copy of your federal tax return and all other required Virginia enclosures.

First Name REGHA	MI	Last Name GUNASEKARAN	Suffix	Your Social Security Number 720-50-0249	<input type="checkbox"/> Check if deceased
Spouse's First Name (Filing Status 2 Only)	MI	Last Name	Suffix	Spouse's Social Security Number	<input type="checkbox"/> Check if deceased
Present Home Address (Number and Street or Rural Route) 1420 HIALEAH DRIVE APT C				Your Birth Date (mm-dd-yyyy) 07 - 08 - 1992	
City, Town or Post Office LAS VEGAS		State NV	ZIP Code 89119	Spouse's Birth Date (mm-dd-yyyy) - -	
State of Residence NV	Important - Name of Virginia City or County in which principal place of business, employment, or income source is located. FAIRFAX COUNTY				Locality Code 059
				<input type="checkbox"/> City OR <input checked="" type="checkbox"/> County	

Check Applicable Boxes	<input type="checkbox"/> Amended Return Reason Code <input type="checkbox"/>	<input type="checkbox"/> Name(s) or Address Different than Shown on 2020 VA Return	<input type="checkbox"/> Overseas on Due Date
	<input type="checkbox"/> Dependent on Another's Return	<input type="checkbox"/> Qualifying Farmer, Fisherman, or Merchant Seaman	EIC Claimed on federal return \$ _____ .00

Filing Status Enter Filing Status Code in box below.

- 1 = Single. Federal head of household? YES
- 2 = Married, Filing Joint Return - both must have Virginia income
- 3 = Married, Spouse Has No Income From Any Source
- 4 = Married, Filing Separate Returns

If Filing Status 3 or 4, enter spouse's SSN in the Spouse's Social Security Number box at top of form and enter Spouse's Name _____

Exemptions Add Sections 1 and 2. Enter the sum on Line 12.

You	Spouse if Filing Status 2 or 3	Dependents	Total Section 1	
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	=	<input type="checkbox"/>
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	=	<input type="checkbox"/> X \$930 = <input type="checkbox"/> 930
You 65 or over	Spouse 65 or over	You Blind	Spouse Blind	Total Section 2
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	= <input type="checkbox"/> X \$800 = <input type="checkbox"/>

1	Adjusted Gross Income from federal return - <i>Not federal taxable income</i>	28725	00
2	Additions from Schedule 763 ADJ, Line 3.		00
3	Add Lines 1 and 2.	28725	00
4	Age Deduction (See instructions and the Age Deduction Worksheet). ou		00
	Enter Birth Dates above. Enter Your Age Deduction on Line 4a and Your Spouse's Age Deduction on Line 4b..... Spouse		00
5	Social Security Act and equivalent Tier 1 Railroad Retirement Act benefits reported on your federal return.		00
6	State income tax refund or overpayment credit reported as income on your federal return.		00
7	Subtractions from Schedule 763 ADJ, Line 7.		00
8	Add Lines 4a, 4b, 5, 6, and 7.		00
9	Virginia Adjusted Gross Income (VAGI). Subtract Line 8 from Line 3.	28725	00
10	Itemized Deductions from Virginia Schedule A, if applicable. See instructions.		00
11	If you do not claim itemized deductions on Line 10, enter standard deduction. See instructions.	4500	00
12	Exemption amount. Enter the total amount from the Exemption Sections 1 and 2 above.	930	00
13	Deductions from Schedule 763 ADJ, Line 9.		00
14	Add Lines 10, 11, 12 and 13.	5430	00
15	Virginia Taxable Income computed as a resident. Subtract Line 14 from Line 9.	23295	00
16	Percentage from Nonresident Allocation Section on Page 2 (Enter to one decimal place only)	66.3	%
17	Nonresident Taxable Income. (Multiply Line 15 by percentage on Line 16).	15445	00
18	Income Tax from Tax Table or Tax Rate Schedule.....	642	00

LTD

\$ _____

<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
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XXXXXX



Your Name REGHA GUNASEKARAN	Your SSN 720-50-0249
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19a	Your Virginia income tax withheld. Enclose Forms W-2, W-2G, 1099, and VK-1.	19a	843	00
19b	Spouse's Virginia income tax withheld. Enclose Forms W-2, W-2G, 1099, and VK-1.	1 b		00
20	2021 Estimated Tax Payments.	2		00
21	2020 overpayment credited to 2021 estimated tax.	21		00
22	Extension Payment - submitted using Form 760IP.			00
23	Credit for Low-Income Individuals or Virginia Earned Income Credit from Schedule 763 ADJ, Line 17.	23		00
24	Total credits from Schedule OSC.			00
25	Credits from Schedule CR, Section 5, Line 1A.	25		00
26	Total payments and credits. Add Lines 19a through 25.	26	843	00
27	If Line 18 is larger than Line 26, enter the difference. This is the INCOME TAX YOU OWE.	27		00
28	If Line 26 is larger than Line 18, enter the difference. This is the OVERPAYMENT AMOUNT.	28	201	00
29	Amount of overpayment on Line 28 to be CREDITED TO 2022 ESTIMATED INCOME TAX.	29		00
30	Virginia529 and ABLE Contributions from Schedule VAC, Part I, Line 6.	30		00
31	Other Voluntary Contributions from Schedule VAC, Section II, Line 14.	31		00
32	Addition to Tax, Penalty, and Interest from enclosed Schedule 763 ADJ, Line 21.			00
33	Sales and Use Tax is due on Internet, mail order, and out-of-state purchases (Consumer's Use Tax). See instructions. Check here if no sales and use tax is due. <input checked="" type="checkbox"/>	33		00
34	Add Lines 29 through 33.	34		00
35	If you owe tax on Line 27, add Lines 27 and 34 - OR - If you have an overpayment on Line 28 and Line 34 is larger than Line 28, enter the difference. AMOUNT YOU OWE. Enclose payment or pay at www.tax.virginia.gov. Check here if paying by credit or debit card - See instructions. <input type="checkbox"/>	35		00
36	If Line 28 is larger than Line 34, subtract Line 34 from Line 28. This is the amount to be REFUNDED TO YOU.	36	201	00

If the Direct Deposit section below is not completed, your refund will be issued by check.

DIRECT BANK DEPOSIT Domestic Accounts Only No International Deposits	Your Bank Routing Transit Number 3 2 2 2 7 1 6 2 7	Your Bank Account Number 7 9 8 1 1 9 2 7 2	Checking <input type="checkbox"/>	Savings <input checked="" type="checkbox"/>
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Nonresident Allocation Percentage

	A - All Sources		B - Virginia Sources	
1. Wages, salaries, tips, etc.	29667	00	19040	00
2. Interest income.		00		00
3. Dividends.	58	00	0	00
4. Alimony received.		00		00
5. Business income or loss.		00		00
6. Capital gain or loss/capital gain distributions.	-1000	00	0	00
7. Other gains or losses.		00		00
8. Taxable pensions, annuities and IRA distributions.		00		
9. Rents, royalties, partnerships, estates, trusts, S corporations, etc.		00		00
10. Farm income or loss.		00		00
11. Other income.		00		00
12. Interest on obligations of other states from Schedule 763 ADJ, Line 1.		00		
13. Lump-sum and accumulation distributions included on Sch. 763 ADJ, Line 3. .		00		00
14. TOTAL - Add Lines 1 through 13 and enter each column total here.	28725	00	19040	00
15. Nonresident allocation percentage - Divide Line 14 B, by Line 14 A. <i>Compute percentage to one decimal place (e.g., 5.4%).</i> Enter on Page 1, Line 16.			66.3%	

I (We) authorize the Dept. of Taxation to discuss this return with my (our) preparer. I agree to obtain my Form 1099-G at www.tax.virginia.gov.

I (We), the undersigned, declare under penalty provided by law that I (we) have examined this return and to the best of my (our) knowledge, it is a true, correct, and complete return.

Your Signature		Your Phone Number (512) 409-4100		Date	
Spouse's Signature (If a joint return, both must sign)		Spouse's Phone Number		Preparer's PTIN P02082703	
Preparer's Name SYAM PRIYA RAM SAGAR GUPTA TALLAM		Firm's Name (or Yours if Self-Employed) GLOBAL TAXES LLC		Preparer's Phone Number (678) 965-9522	
				Filing Election Code 7	
				Vendor Code 1555	
				ID Theft PIN	

2021 Schedule INC/CG 720500249

Report all W-2s, 1099s & VK-1s with VA Withholding



REGHA

GUNASEKARAN

Your/ Spouse SSN	Withholding Type	VA Withholding	Employer FEIN	VA Account Number	VA Wages, tips, other comp.
720500249	W	843.	844735895	30844735895F001	19040.

Total VA Withholding	SSN	VA Withholding
You	720500249	843.
Spouse		
Total # of W-2s,1099s & VK-1s	01	

To avoid delays - be sure to enter all information, including the Employer's FEIN.

**DO NOT SEND THIS VA-8879 TO THE VIRGINIA DEPARTMENT OF TAXATION OR THE IRS.
 IT MUST BE MAINTAINED IN YOUR FILES!**

Virginia Submission Identification Number (SID)

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Your Name	B Your Social Security Number	
REGHA GUNASEKARAN	720-50-0249	
Spouse's Name	A Spouse's Social Security Number	

Part I Tax Return Information	A Spouse	B Yourself
1. Federal Adjusted Gross Income (Form 760CG, Line 1; 760PY, Line 1, columns A & B; Form 763, Line 1)		28725.
2. Virginia Adjusted Gross Income (Form 760CG, Line 9; 760PY, Line 10, columns A & B; Form 763, Line 9)		28725.
3. Taxable Income (Form 760CG, Line 15; 760PY, Line 16, columns A & B; Form 763, Line 17)		15445.
4. Virginia Income Tax (Form 760CG, Line 18; 760PY, Line 17, columns A & B; Form 763 Line 18)		642.
5. Withholding (Form 760CG, Line 19a & 19b; 760PY, Lines 19a & 19b; Form 763, Lines 19a & 19b)		843.
6. Amount you Owe (Form 760CG, Line 35; Form 760PY, Line 35; Form 763, Line 35)		
7. Refund (Form 760CG, Line 36; 760PY, Line 36; Form 763, Line 36)		201.

Part II Declaration of Taxpayer and Signature Authorization

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 year ending December 31, 2021, and to the best of my knowledge and belief, it is true, correct and complete. I further declare that the information I provided to my Electronic Return Originator (ERO), Transmitter, or Intermediate Service Provider (including my name, address and social security number or individual tax identification number) and the amount shown in Part I above agree with the information and amounts shown on the corresponding lines of my electronic income tax return. If I am filing a balance due return, I understand that if the Virginia Department of Taxation (Virginia Tax) does not receive full and timely payment of my tax liability, I remain liable for the tax liability and all applicable interest and penalties. I authorize my ERO, Transmitter or Intermediate Service Provider to transmit my complete return to Virginia Tax. I have selected a personal identification number (PIN) as my signature for my electronic income tax return and, if applicable, the direct deposit of my refund or direct debit of my tax due. In choosing either direct deposit or direct debit, I certify that the transaction does not directly involve a financial institution outside of the territorial jurisdiction of the United States at any point in the process. Taxpayers may sign the form using a rubber stamp, mechanical device, such as a signature pen, or computer software program.

Taxpayer's e-File PIN: check one box only

I authorize the ERO named below to enter my e-File PIN

0	0	2	4	9
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 as my signature on my 2021 e-filed Virginia individual income tax return.

Do not enter all zeros

GLOBAL TAXES LLC

ERO Firm Name

I will enter my e-File PIN as my signature on my 2021 e-filed Virginia individual income tax return. Check this box only if you are entering your own e-File PIN and your return is filed using the Practitioner PIN method. The ERO must complete Part III below.

Your Signature _____ Date _____

Spouse's e-File PIN: check one box only

I authorize the ERO named below to enter my e-File PIN

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 as my signature on my 2021 e-filed Virginia individual income tax return.

Do not enter all zeros

ERO Firm Name

I will enter my e-File PIN as my signature on my 2021 e-filed Virginia individual income tax return. Check this box only if you are entering your own e-File PIN and your return is filed using the Practitioner PIN method. The ERO must complete Part III below.

Spouse's Signature _____ Date _____

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
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Do not enter all zeros

I certify that the above numeric entry is my ERO EFIN/PIN, which is my signature for the 2021 Virginia individual income tax return 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 Virginia's publication Handbook for Electronic Filers of Individual Income Tax Returns (Tax Year 2021). EROs may sign the form using a rubber stamp, mechanical device, such as a signature pen, or computer software program.

ERO's Signature _____ Date 02-17-22