

IRS efile Signature Authorization

Department of the Treasury
Internal Revenue Service

- ▶ 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 SIVA KUMAR GEMBALI	Social security number 276-33-1905
Spouse's name PRASANNA GEMBALI	Spouse's social security number 337-37-9198

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

1 Adjusted gross income	1	132,224.
2 Total tax	2	14,432.
3 Federal income tax withheld from Form(s) W-2 and Form(s) 1099	3	12,716.
4 Amount you want refunded to you	4	3,284.
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 acknowledgment 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

3	1	9	0	5
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 as my signature on the income tax return (original or amended) I am now authorizing.
ERO firm name 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

7	9	1	9	8
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 as my signature on the income tax return (original or amended) I am now authorizing.
ERO firm name 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 SIVA KUMAR	Last name GEMBALI	Your social security number 276-33-1905
If joint return, spouse's first name and middle initial PRASANNA	Last name GEMBALI	Spouse's social security number 337-37-9198
Home address (number and street). If you have a P.O. box, see instructions 507 E NORTH ST		Apt no 103
City, town, or post office. If you have a foreign address, also complete spaces below CHARLES TOWN		State WV
Foreign country name		ZIP code 25414
Foreign province/state/county		Foreign postal code

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

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

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

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	
		VRISHANK	GEMBALI	967-99-4602	Son	<input type="checkbox"/>
	RUTHVIK	GEMBALI	631-85-5593	Son	<input checked="" type="checkbox"/>	<input type="checkbox"/>
					<input type="checkbox"/>	<input type="checkbox"/>
					<input type="checkbox"/>	<input type="checkbox"/>

Attach Sch B if required	1	Wages, salaries, tips, etc. Attach Form(s) W-2	1	142,224.
	2a	Tax-exempt interest	2a	
	3a	Qualified dividends	3a	
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	4a	IRA distributions	4a	
	5a	Pensions and annuities	5a	
	6a	Social security benefits	6a	
	7	Capital gain or (loss). Attach Schedule D if required. If not required, check here ▶ <input type="checkbox"/>	7	
	8	Other income from Schedule 1, line 10	8	-10,000.
	9	Add lines 1, 2b, 3b, 4b, 5b, 6b, 7, and 8. This is your total income ▶	9	132,224.
	10	Adjustments to income from Schedule 1, line 2b	10	
	11	Subtract line 10 from line 9. This is your adjusted gross income ▶	11	132,224.
	12a	Standard deduction or itemized deductions (from Schedule A)	12a	25,100.
		b Charitable contributions if you take the standard deduction (see instructions)	12b	600.
	c Add lines 12a and 12b	12c	25,700.	
	13 Qualified business income deduction from Form 8995 or Form 8995-A	13		
	14 Add lines 12c and 13	14	25,700.	
	15 Taxable income. Subtract line 14 from line 11. If zero or less, enter -0-	15	106,524.	

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	14,932.
17	Amount from Schedule 2 line 3	17	
18	Add lines 16 and 17	18	14,932.
19	Nonrefundable child tax credit or credit for other dependents from Schedule 8812	19	500.
20	Amount from Schedule 3 line 8	20	
21	Add lines 19 and 20	21	500.
22	Subtract line 21 from line 18. If zero or less, enter -0-	22	14,432.
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	14,432.
25	Federal income tax withheld from:		
a	Form(s) W-2	25a	12,716.
b	Form(s) 1099	25b	
c	Other forms (see instructions)	25c	
d	Add lines 25a through 25c	25d	12,716.
26	2021 estimated tax payments and amount applied from 2020 return	26	
27a	Earned income credit (EIC) No Check here if you were born after January 1, 1993, 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"/>	27a	
b	Non-taxable 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	3,600.
29	American opportunity credit from Form 8863 line 8	29	
30	Recovery rebate credit. See instructions	30	1,400.
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	5,000.
33	Add lines 25d, 26, and 32. These are your total payments	33	17,716.
Refund	34 If line 33 is more than line 24, subtract line 24 from line 33. This is the amount you overpaid	34	3,284.
	35a Amount of line 34 you want refunded to you. If Form 8888 is attached, check here <input type="checkbox"/>	35a	3,284.
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 7 7 5 0 2 5 6 9 0		
	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 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 HOME MAKER	If the IRS sent your spouse an Identity Protection PIN, enter it here (see inst) _____

Phone no (562) 348-7465 Email address SIVA.GEMBALI@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 01/24/2022	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

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.

Name(s) shown on Form 1040, 1040-SR, or 1040-NR
SIVA KUMAR & PRASANNA GEMBALI

Your social security number
276-33-1905

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	-10,000.
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	-10,000.

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
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 8	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 1040SR, line 10, or Form 1041NR, line 10a		26

SCHEDULE E
(Form 1041)

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 1041, 1041-SR, 1041-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

SIVA KUMAR & PRASANNA GEMBALI

276-33-1905

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	KUKATPALLY HYDERABAD TELANGANA IN 500045				
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	2		365	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	600.		
4 Royalties received	4			
Expenses				
5 Advertising	5			
6 Auto and travel (see instructions)	6			
7 Cleaning and maintenance	7	1,000.		
8 Commissions	8			
9 Insurance	9			
10 Legal and other professional fees	10			
11 Management fees	11	800.		
12 Mortgage interest paid to banks, etc. (see instructions)	12			
13 Other interest	13			
14 Repairs	14	2,500.		
15 Supplies	15	1,800.		
16 Taxes	16			
17 Utilities	17	4,500.		
18 Depreciation expense or depletion	18			
19 Other (list) ▶	19			
20 Total expenses. Add lines 5 through 19	20	10,600.		
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	-10,000.		
22 Deductible rental real estate loss after limitation, if any, on Form 8582 (see instructions)	22	(10,000.)	()	()
23a Total of all amounts reported on line 3 for all rental properties	23a		600.	
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		10,600.	
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	(10,000.)		
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 1041), line 5. Otherwise, include this amount in the total on line 41 on page 2	26			-10,000.

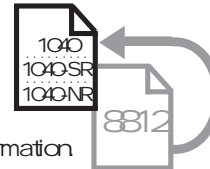
For Paperwork Reduction Act Notice, see the separate instructions.

NPA -10,000.

Schedule E (Form 1041) 2021

SCHEDULE 8812
(Form 1040)

Credits for Qualifying Children
and Other Dependents



OMB No 1545-0074

2021

Attachment
Sequence No 47

Department of the Treasury
Internal Revenue Service (99)

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

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

Name(s) shown on return: SIVA KUMAR & PRASANNA GEMBALI
Your social security number: 276-33-1905

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

1	Enter the amount from line 11 of your Form 1040, 1040SR, or 1040NR	1	132,224.
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	132,224.
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	3,600.
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 <i>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.</i>	6	1.
7	Multiply line 6 by \$500.	7	500.
8	Add lines 5 and 7.	8	4,100.
9	Enter the amounts 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 \$125, 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	4,100.
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	500.
b	Subtract line 14a from line 12	14b	3,600.
c	If line 14a is zero, enter -0-; otherwise, enter the amount from the Credit Limit Worksheet A.	14c	14,932.
d	Enter the smaller of line 14a or line 14c	14d	500.
e	Add lines 14b and 14d	14e	4,100.
f	Enter the aggregate amount of advanced 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 do not receive any advanced child tax credit payments for 2021, enter -0-. <i>Caution: If the amount on this line does not 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.</i>	14f	0.
g	Subtract line 14f from line 14e. If zero or less, enter -0- on lines 14g through 14h and go to Part III	14g	4,100.
h	Enter the smaller of line 14b or line 14g. This is your credit for other dependents. Enter this amount on line 19 of your Form 1040, 1040SR, or 1040NR.	14h	500.
i	Subtract line 14h from line 14g. This is your refundable child tax credit. Enter this amount on line 28 of your Form 1040, 1040SR, or 1040NR.	14i	3,600.

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 2335		
	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 did not receive any advance child tax credit payments for 2021, enter -0	15e	
	Caution: If the amount on this line does not 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, 1040SR, or 1040NR	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, 1040SR, or 1040NR	15h	

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

Caution If you file Form 2335, 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	Non-taxable 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	Withhold 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 1040SR filers: Enter the total of the amounts from Form 1040 or 1040SR, line 2a, and Schedule 3 (Form 1040), line 11.	24	
	1040NR filers: Enter the amount from Schedule 3 (Form 1040), line 11.		
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)		
2a	Enter the amount from line 14f or line 15e, whichever applies	2a
b	Enter the amount from line 14e or line 15d, whichever applies	2b
29	Excess advance child tax credit payments. Subtract line 2b from line 2a. 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 <i>Caution: If the amount on this line does not 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.</i>	30
31	Enter the smaller of line 4a or line 30	31
32	Subtract line 31 from line 30. If zero, skip to line 4d and enter the amount from line 29; otherwise, continue to line 33	32
33	Enter the amounts shown below for your filing status: <ul style="list-style-type: none"> • Married filing jointly or Qualifying widow(er) — \$6,000 • Head of household — \$5,000 • All other filing statuses — \$4,000 	33
34	Subtract line 33 from line 31. 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 1.00 or more, enter 1.00	36
37	Multiply line 32 by \$200	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 1041), line 19	40

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

OMB No 1545-0074

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

Attachment
 Sequence No. **70**

Taxpayer name(s) shown on return SIVA KUMAR & PRASANNA GEMBALI	Taxpayer identification number 276-33-1905
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"/>	<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, 1040SR, 1040NR, 1040PR, 1040SS, 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"/>	<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"/>	<input type="checkbox"/>
a Did you make reasonable inquiries to determine the correct, complete, and consistent information?	<input type="checkbox"/>	<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"/>	<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"/>	<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"/>	<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 type="checkbox"/>	<input checked="" 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).

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

SOCIAL SECURITY NUMBER	276331905	Deceased <input type="checkbox"/>	Date of Death:	*SPOUSE'S SOCIAL SECURITY NUMBER	337379198	Deceased <input type="checkbox"/>	Date of Death:
LAST NAME	GEMBALI	SUFFIX		YOUR FIRST NAME	SIVA KUMAR	MI	
SPOUSE'S LAST NAME	GEMBALI	SUFFIX		SPOUSE'S FIRST NAME	PRASANNA	MI	
FIRST LINE OF ADDRESS	507 E NORTH ST APT 103		SECOND LINE OF ADDRESS				
CITY	CHARLES TOWN	STATE	WV	ZIP CODE	25414		
TELEPHONE NUMBER	5623487465	EMAIL	SIVA.GEMBALI@GMAIL		EXTENDED DUE DATE	MM/DD/YYYY	

Amended return
 Check before 4/18/22 if you wish to stop the original debit (amended return only)
 Nonresident Special
 Nonresident/Part-Year Resident
 Form WV-8379 filed as an injured spouse

FILING STATUS

(Check One)

1 Single

2 Head of Household

3 Married, Filing Joint

4 Married, Filing Separate
*Enter spouse's SS# and name in the boxes above

5 Widow(er) with dependent child

Exemptions (If someone can claim you as a dependent, leave box (a) blank.) Enter "1" in boxes a and b if they apply

{	Yourself (a)	1
	Spouse (b)	1

c. List your dependents. If more than five dependents, continue on Schedule DP on page 6.

First name	Last name	Social Security Number	Date of Birth (MM DD YYYY)
VRISHANK	GEMBALI	967994602	11062017
RUTHVIK	GEMBALI	631855593	03122020

d. Additional exemption if surviving spouse (see page 17) Enter total number of dependents (c) 2

Enter decedents SSN: _____ Year Spouse Died: _____ (d)

e. **Total Exemptions** (add boxes a, b, c, and d). Enter here and on line 6 below. If box e is zero, enter \$500 on line 6 below. (e) 4

1. Federal Adjusted Gross Income or income to claim senior citizen tax credit from Schedule SCTC-A	1	132224	.00
2. Additions to income (line 56 of Schedule M).....	2		.00
3. Subtractions from income (line 48 of Schedule M).....	3		.00
4. West Virginia Adjusted Gross Income (line 1 plus line 2 minus line 3).....	4	132224	.00
5. Low-Income Earned Income Exclusion (see worksheet on page 23).....	5		.00
6. Total Exemptions as shown above on Exemption Box (e) <u>4</u> x \$2,000	6	8000	.00
7. West Virginia Taxable Income (line 4 minus lines 5 & 6) IF LESS THAN ZERO, ENTER ZERO	7	124224	.00
8. Income Tax Due (Check One)	8	6950	.00

Tax Table
 Rate Schedule
 Nonresident/Part-year resident calculation schedule

TAX DEPT USE ONLY

PAY PLAN	COR	SCTC	NRSR	HEPTC
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

MUST INCLUDE WITHHOLDING FORMS WITH THIS RETURN (W-2s, 1099s, Etc.)



*T O 4 0 2 0 2 1 0 1 *

PRIMARY LAST NAME SHOWN ON FORM IT-140 GEMBALI	SOCIAL SECURITY NUMBER 276331905	8. Total Taxes Due (line 8 from previous page)	8	6950	.00
9. Credits from Tax Credit Recap Schedule (see schedule on page 5) (now includes the Family Tax Credit)			9		.00
10. Line 8 minus 9. If line 9 is greater than line 8, enter 0			10	6950	.00
11. Overpayment previously refunded or credited (amended return only)			11		.00
12. Penalty Due from Form IT-210 <input type="checkbox"/> CHECK IF REQUESTING WAIVER/ANNUALIZED WORKSHEET ATTACHED If you owe penalty, enter here			12		.00
13. West Virginia Use Tax Due on out-of-state purchases (See Schedule UT on page 9). <input checked="" type="checkbox"/> CHECK IF NO USE TAX DUE			13		.00
14. Add lines 10 through 13. This is your total amount due.....			14	6950	.00
15. West Virginia Income Tax Withheld (See instructions) <input type="checkbox"/> Check if withholding from NRSR (Nonresident Sale of Real Estate)			15	7469	.00
16. Estimated Tax Payments and Payments with Schedule 4868			16	0	.00
17. Non-Family Adoption Tax Credit if applicable (include Schedule WV NFA-1)			17		.00
18. Senior Citizen Tax Credit for property tax paid (include Schedule SCTC-A)			18		.00
19. Homestead Excess Property Tax Credit for property tax paid (include Schedule HEPTC-1)			19		.00
20. Amount paid with original return (amended return only)			20		.00
21. Payments and Refundable Credits (add lines 15 through 20)			21	7469	.00
22. Balance Due (line 14 minus line 21). If Line 21 is greater than line 14, complete line 23 PAY THIS AMOUNT			22		.00
23. Line 21 minus line 14. This is your overpayment			23	519	.00
24. Donations of part or all of line 23. Indicate below and enter the sum of columns 24A, 24B, and 24C on Line 24					
24A. WEST VIRGINIA CHILDREN'S TRUST FUND	24B. WEST VIRGINIA DEPARTMENT OF VETERANS ASSISTANCE	24C. DONEL C. KINNARD MEMORIAL STATE VETERANS CEMETERY			
			24		.00
25. Amount of Overpayment to be credited to your 2022 estimated tax.....			25		.00
26. Refund due to you (line 23 minus line 24 and line 25)..... REFUND			26	519	.00

Direct Deposit of Refund

CHECKING **SAVINGS**

322271627

775025690

ROUTING NUMBER

ACCOUNT NUMBER

PLEASE REVIEW YOUR ACCOUNT INFORMATION FOR ACCURACY. INCORRECT ACCOUNT INFORMATION MAY RESULT IN A \$15.00 RETURNED PAYMENT CHARGE.

I authorize the State Tax Department to discuss my return with my preparer YES NO

Under penalty of perjury, I declare that I have examined this return, accompanying schedules, and statements, and to the best of my knowledge and belief, it is true, correct and complete.

Your Signature _____ Date _____ Spouse's Signature _____ Date _____ Telephone Number _____

Preparer: Check HERE if client is requesting that form NOT be e-filed

301017196 **SYAM PRIYA RAM SAGAR GUPTA TAL** **01242022** **6789659522**

Preparer's EIN Signature of preparer other than above Date Telephone Number

SYAM PRIYA RAM SAGAR GUPTA TALLAM GLOBAL TAXES LLC

Preparer's Printed Name

Preparer's Firm

FOR REFUND, MAIL TO THIS ADDRESS: WV STATE TAX DEPARTMENT P.O. BOX 1071 CHARLESTON, WV 25324-1071	FOR BALANCE DUE, MAIL TO THIS ADDRESS: WV STATE TAX DEPARTMENT P.O. BOX 3694 CHARLESTON, WV 25336-3694
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Payment Options: Returns filed with a balance of tax due may pay through any of the following methods:
 • Check or Money Order payable to the WV State Tax Department - Enclose check or money order with your return.
 • Electronic Payment - May be made by visiting mytaxes.wvtax.gov and clicking on "Pay Personal Income Tax".
 • Credit Card Payment - May be made by visiting the Treasurer's website at: epay.wvsto.com/tax



T 0 4 0 2 0 2 1 0 2