

Electronic Filing Instructions for your 2020 Federal Tax Return

Important: Your taxes are not finished until all required steps are completed.



Raja Kishore Desu Venkata & Nagalakshmi Desu
2560 Lakebend Dr
Little Elm, TX 75068-6066

Balance Due/Refund	Your federal tax return (Form 1040) shows a balance due of \$16,202.00. Your return shows you have elected to pay your balance due of \$16,202.00 by Direct Debit using the following information: - Amount Withdrawn: \$16,202.00 - Account Number: 3767401940 - Routing Transit Number: 111900659 - Date of Withdrawal: 06/14/2021																	
What You Need to Keep	Your Electronic Filing Instructions (this form) Printed copy of your federal return																	
2020 Federal Tax Return Summary	Adjusted Gross Income	\$	239,896.00															
	Taxable Income	\$	198,795.00															
	Total Tax	\$	35,282.00															
	Total Payments/Credits	\$	19,297.00															
	Payment Due	\$	15,985.00															
	Penalty/Interest	\$	217.00															
	Balance Due With Penalty/Interest	\$	16,202.00															
	Effective Tax Rate		13.79%															
Estimated Payments to Make for Next Year's Return	Estimated Payments for 2021 - Do not mail these vouchers with your 2020 income tax return. The estimated vouchers displayed below are used to prepay your 2021 income taxes that will be filed next year. If you expect to owe more than \$1,000 in 2021, you may incur underpayment penalties if you do not make these four estimated tax payments. This printout includes your estimated tax vouchers for your federal estimated taxes (Form 1040-ES). Mail payments according to the schedule below: <table border="1"><thead><tr><th>Voucher Number</th><th>Due Date</th><th>Amount</th></tr></thead><tbody><tr><td>1</td><td>04/15/2021</td><td>\$ 4,956.00</td></tr><tr><td>2</td><td>06/15/2021</td><td>\$ 4,956.00</td></tr><tr><td>3</td><td>09/15/2021</td><td>\$ 4,956.00</td></tr><tr><td>4</td><td>01/18/2022</td><td>\$ 4,956.00</td></tr></tbody></table> Include a separate check or money order for each payment, payable to "United States Treasury". Write your social security number and "Form 1040-ES" on each check. Mail payments to: Internal Revenue Service P.O. Box 1300 Charlotte, NC 28201-1300			Voucher Number	Due Date	Amount	1	04/15/2021	\$ 4,956.00	2	06/15/2021	\$ 4,956.00	3	09/15/2021	\$ 4,956.00	4	01/18/2022	\$ 4,956.00
Voucher Number	Due Date	Amount																
1	04/15/2021	\$ 4,956.00																
2	06/15/2021	\$ 4,956.00																
3	09/15/2021	\$ 4,956.00																
4	01/18/2022	\$ 4,956.00																



Hi Raja Kishore and Nagalakshmi,

We just want to thank you for using TurboTax this year! It's our goal to make your taxes easy and accurate, year after year.

With TurboTax Live Self-Employed:

Your Head Start On Next Year:

When you come back next year, taxes will be so easy! All your information will be saved and ready to transfer in to your new return. We'll ask you questions about what changed since we last talked, and we'll be ready to get you the credits and deductions you deserve, no matter what life throws at you.

Here's the final wrap up for your 2020 taxes:

Your federal balance due is: \$ 16,202.00

You qualified for these important credits:

- Child Tax Credit

Your Guarantee of Accuracy:

Breathe easy. The calculations on your return are backed with our 100% Accuracy Guarantee.

- We double checked your return for errors along the way.
- We helped with step-by-step guidance to get your answers on the right IRS forms.
- We asked you specific questions related to your business and found all the related deductions.
- We made sure you didn't miss a deduction even if something in your life changed, like a new job, new house - or more kids!

Also included:

- We provide the Audit Support Center free of charge, in the unlikely event you get audited.

Many happy returns from TurboTax.

▼ Detach Here and Mail With Your Payment ▼

Department of the Treasury
Internal Revenue Service

Calendar Year —
Due **04/15/2021**

2021 Form 1040-ES Payment Voucher 1

File only if you are making a payment of estimated tax by check or money order. Mail this voucher with your check or money order payable to the 'United States Treasury.' Write your social security number and '2021 Form 1040-ES' on your check or money order. Do not send cash. Enclose, but do not staple or attach, your payment with this voucher.

Amount of estimated tax
you are paying by check
or money order.....▶

4,956.

REV 05/29/21 TTO 1555

158-13-6622 773-18-4820
RAJA KISHORE DESU VENKATA
NAGALAKSHMI DESU
2560 LAKEBEND DR
LITTLE ELM TX 75068-6066

INTERNAL REVENUE SERVICE
PO BOX 1300
CHARLOTTE NC 28201-1300

158136622 0Z DESU 30 0 202112 430

▼ Detach Here and Mail With Your Payment ▼

Department of the Treasury
Internal Revenue Service

Calendar Year —
Due **06/15/2021**

2021 Form 1040-ES Payment Voucher 2

File only if you are making a payment of estimated tax by check or money order. Mail this voucher with your check or money order payable to the 'United States Treasury.' Write your social security number and '2021 Form 1040-ES' on your check or money order. Do not send cash. Enclose, but do not staple or attach, your payment with this voucher.

Amount of estimated tax
you are paying by check
or money order.....▶

4,956.

REV 05/29/21 TTO 1555

158-13-6622 773-18-4820
RAJA KISHORE DESU VENKATA
NAGALAKSHMI DESU
2560 LAKEBEND DR
LITTLE ELM TX 75068-6066

INTERNAL REVENUE SERVICE
PO BOX 1300
CHARLOTTE NC 28201-1300

158136622 0Z DESU 30 0 202112 430

▼ Detach Here and Mail With Your Payment ▼

Department of the Treasury
Internal Revenue Service

Calendar Year —
Due **09/15/2021**

2021 Form 1040-ES Payment Voucher 3

File only if you are making a payment of estimated tax by check or money order. Mail this voucher with your check or money order payable to the 'United States Treasury.' Write your social security number and '2021 Form 1040-ES' on your check or money order. Do not send cash. Enclose, but do not staple or attach, your payment with this voucher.

Amount of estimated tax you are paying by check or money order.....▶	4,956.
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REV 05/29/21 TTO 1555

158-13-6622 773-18-4820
RAJA KISHORE DESU VENKATA
NAGALAKSHMI DESU
2560 LAKEBEND DR
LITTLE ELM TX 75068-6066

INTERNAL REVENUE SERVICE
PO BOX 1300
CHARLOTTE NC 28201-1300

158136622 0Z DESU 30 0 202112 430

▼ Detach Here and Mail With Your Payment ▼

Department of the Treasury
Internal Revenue Service

Calendar Year —
Due **01/18/2022**

2021 Form 1040-ES Payment Voucher 4

File only if you are making a payment of estimated tax by check or money order. Mail this voucher with your check or money order payable to the 'United States Treasury.' Write your social security number and '2021 Form 1040-ES' on your check or money order. Do not send cash. Enclose, but do not staple or attach, your payment with this voucher.

Amount of estimated tax
you are paying by check
or money order.....▶

4,956.

REV 05/29/21 TTO 1555

158-13-6622 773-18-4820
RAJA KISHORE DESU VENKATA
NAGALAKSHMI DESU
2560 LAKEBEND DR
LITTLE ELM TX 75068-6066

INTERNAL REVENUE SERVICE
PO BOX 1300
CHARLOTTE NC 28201-1300

158136622 0Z DESU 30 0 202112 430

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 Raja Kishore		Last name Desu Venkata		Your social security number 158-13-6622	
If joint return, spouse's first name and middle initial Nagalakshmi		Last name Desu		Spouse's social security number 773-18-4820	
Home address (number and street). If you have a P.O. box, see instructions. 2560 Lakebend Dr				Apt. no.	
City, town, or post office. If you have a foreign address, also complete spaces below. Little Elm			State TX	ZIP code 750686066	
Foreign country name		Foreign province/state/county		Foreign postal code	

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

At any time during 2020, did you receive, sell, send, exchange, or otherwise acquire any financial interest in any virtual currency? Yes No

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

Age/Blindness **You:** Were born before January 2, 1956 Are blind **Spouse:** Was born before January 2, 1956 Is blind

Dependents (see instructions): 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
	Vasav	Desu	133-65-1600	Son	<input type="checkbox"/>	<input checked="" type="checkbox"/>
	Pranav	Desu	274-13-7342	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. Standard Deduction for— • Single or Married filing separately, \$12,400 • Married filing jointly or Qualifying widow(er), \$24,800 • Head of household, \$18,650 • If you checked any box under <i>Standard Deduction</i> , see instructions.	1	Wages, salaries, tips, etc. Attach Form(s) W-2		1	158,693.	
	2a	Tax-exempt interest	2a	2b		
	3a	Qualified dividends	3a	b Taxable interest	3b	
	4a	IRA distributions	4a	b Ordinary dividends	4b	
	5a	Pensions and annuities	5a	b Taxable amount	5b	
	6a	Social security benefits	6a	b Taxable amount	6b	
	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 9		8	82,609.	
	9	Add lines 1, 2b, 3b, 4b, 5b, 6b, 7, and 8. This is your total income ▶		9	241,302.	
	10	Adjustments to income:				
	a	From Schedule 1, line 22	10a	1,106.		
	b	Charitable contributions if you take the standard deduction. See instructions	10b	300.		
	c	Add lines 10a and 10b. These are your total adjustments to income ▶	10c	1,406.		
	11	Subtract line 10c from line 9. This is your adjusted gross income ▶	11	239,896.		
	12	Standard deduction or itemized deductions (from Schedule A)	12	24,800.		
13	Qualified business income deduction. Attach Form 8995 or Form 8995-A	13	16,301.			
14	Add lines 12 and 13	14	41,101.			
15	Taxable income. Subtract line 14 from line 11. If zero or less, enter -0-	15	198,795.			

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

**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

2020
Attachment
Sequence No. **01**

Name(s) shown on Form 1040, 1040-SR, or 1040-NR Raja Kishore Desu Venkata & Nagalakshmi Desu	Your social security number 158-13-6622
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Part I Additional Income

1 Taxable refunds, credits, or offsets of state and local income taxes	1	0.
2a Alimony received	2a	
b Date of original divorce or separation agreement (see instructions) ▶ _____		
3 Business income or (loss). Attach Schedule C	3	82,609.
4 Other gains or (losses). Attach Form 4797	4	
5 Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E	5	
6 Farm income or (loss). Attach Schedule F	6	
7 Unemployment compensation	7	
8 Other income. List type and amount ▶ _____	8	
9 Combine lines 1 through 8. Enter here and on Form 1040, 1040-SR, or 1040-NR, line 8	9	82,609.

Part II Adjustments to Income

10 Educator expenses	10	
11 Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106	11	
12 Health savings account deduction. Attach Form 8889	12	
13 Moving expenses for members of the Armed Forces. Attach Form 3903	13	
14 Deductible part of self-employment tax. Attach Schedule SE	14	1,106.
15 Self-employed SEP, SIMPLE, and qualified plans	15	
16 Self-employed health insurance deduction	16	
17 Penalty on early withdrawal of savings	17	
18a Alimony paid	18a	
b Recipient's SSN ▶ _____		
c Date of original divorce or separation agreement (see instructions) ▶ _____		
19 IRA deduction	19	
20 Student loan interest deduction	20	
21 Tuition and fees deduction. Attach Form 8917	21	
22 Add lines 10 through 21. These are your adjustments to income . Enter here and on Form 1040, 1040-SR, or 1040-NR, line 10a	22	1,106.

**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

2020
Attachment
Sequence No. **02**

Name(s) shown on Form 1040, 1040-SR, or 1040-NR Raja Kishore Desu Venkata & Nagalakshmi Desu	Your social security number 158-13-6622
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Part I Tax

1 Alternative minimum tax. Attach Form 6251	1	0.
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	0.

Part II Other Taxes

4 Self-employment tax. Attach Schedule SE	4	2,212.
5 Unreported social security and Medicare tax from Form: a <input type="checkbox"/> 4137 b <input type="checkbox"/> 8919	5	
6 Additional tax on IRAs, other qualified retirement plans, and other tax-favored accounts. Attach Form 5329 if required	6	
7a Household employment taxes. Attach Schedule H	7a	
b Repayment of first-time homebuyer credit from Form 5405. Attach Form 5405 if required	7b	
8 Taxes from: a <input type="checkbox"/> Form 8959 b <input type="checkbox"/> Form 8960 c <input type="checkbox"/> Instructions; enter code(s) _____	8	
9 Section 965 net tax liability installment from Form 965-A	9	
10 Add lines 4 through 8. These are your total other taxes . Enter here and on Form 1040 or 1040-SR, line 23, or Form 1040-NR, line 23b	10	2,212.

**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

2020
Attachment
Sequence No. **03**

Name(s) shown on Form 1040, 1040-SR, or 1040-NR Raja Kishore Desu Venkata & Nagalakshmi Desu	Your social security number 158-13-6622
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Part I Nonrefundable Credits

1 Foreign tax credit. Attach Form 1116 if required	1	
2 Credit for child and dependent care expenses. Attach Form 2441	2	
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 credits from Form: a <input checked="" type="checkbox"/> 3800 b <input type="checkbox"/> 8801 c <input type="checkbox"/> _____	6	300.
7 Add lines 1 through 6. Enter here and on Form 1040, 1040-SR, or 1040-NR, line 20	7	300.

Part II Other Payments and Refundable Credits

8 Net premium tax credit. Attach Form 8962	8	
9 Amount paid with request for extension to file (see instructions)	9	
10 Excess social security and tier 1 RRTA tax withheld	10	311.
11 Credit for federal tax on fuels. Attach Form 4136	11	
12 Other payments or refundable credits:		
a Form 2439	12a	
b Qualified sick and family leave credits from Schedule(s) H and Form(s) 7202	12b	
c Health coverage tax credit from Form 8885	12c	
d Other: _____	12d	
e Deferral for certain Schedule H or SE filers (see instructions)	12e	
f Add lines 12a through 12e	12f	
13 Add lines 8 through 12f. Enter here and on Form 1040, 1040-SR, or 1040-NR, line 31	13	311.

**SCHEDULE C
(Form 1040)**

**Profit or Loss From Business
(Sole Proprietorship)**

OMB No. 1545-0074

2020
Attachment
Sequence No. **09**

Department of the Treasury
Internal Revenue Service (99)

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

▶ Attach to Form 1040, 1040-SR, 1040-NR, or 1041; partnerships generally must file Form 1065.

Name of proprietor Raja Kishore Desu Venkata		Social security number (SSN) 158-13-6622
A Principal business or profession, including product or service (see instructions) IT consulting for a foreign entity	B Enter code from instructions ▶ 5 4 1 5 1 0	
C Business name. If no separate business name, leave blank. Nipuna IT Services, LLC	D Employer ID number (EIN) (see instr.) 8 3 1 9 4 8 2 5 8	
E Business address (including suite or room no.) ▶ 2560 Lakebend Dr City, town or post office, state, and ZIP code Little Elm, TX 75068-6066		
F Accounting method: (1) <input checked="" type="checkbox"/> Cash (2) <input type="checkbox"/> Accrual (3) <input type="checkbox"/> Other (specify) ▶		
G Did you "materially participate" in the operation of this business during 2020? If "No," see instructions for limit on losses		<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
H If you started or acquired this business during 2020, check here		<input type="checkbox"/>
I Did you make any payments in 2020 that would require you to file Form(s) 1099? See instructions		<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
J If "Yes," did you or will you file required Form(s) 1099?		<input type="checkbox"/> Yes <input type="checkbox"/> No

Part I Income

1 Gross receipts or sales. See instructions for line 1 and check the box if this income was reported to you on Form W-2 and the "Statutory employee" box on that form was checked ▶ <input type="checkbox"/>	1	99,388.
2 Returns and allowances	2	
3 Subtract line 2 from line 1	3	99,388.
4 Cost of goods sold (from line 42)	4	
5 Gross profit. Subtract line 4 from line 3	5	99,388.
6 Other income, including federal and state gasoline or fuel tax credit or refund (see instructions)	6	
7 Gross income. Add lines 5 and 6 ▶	7	99,388.

Part II Expenses. Enter expenses for business use of your home **only** on line 30.

8 Advertising	8		18 Office expense (see instructions)	18	660.
9 Car and truck expenses (see instructions)	9	1,633.	19 Pension and profit-sharing plans	19	
10 Commissions and fees	10		20 Rent or lease (see instructions):		
11 Contract labor (see instructions)	11		a Vehicles, machinery, and equipment	20a	
12 Depletion	12		b Other business property	20b	
13 Depreciation and section 179 expense deduction (not included in Part III) (see instructions)	13	2,519.	21 Repairs and maintenance	21	
14 Employee benefit programs (other than on line 19)	14		22 Supplies (not included in Part III)	22	100.
15 Insurance (other than health)	15	622.	23 Taxes and licenses	23	
16 Interest (see instructions):			24 Travel and meals:		
a Mortgage (paid to banks, etc.)	16a		a Travel	24a	1,000.
b Other	16b		b Deductible meals (see instructions)	24b	1,000.
17 Legal and professional services	17		25 Utilities	25	2,977.
28 Total expenses before expenses for business use of home. Add lines 8 through 27a ▶	28		26 Wages (less employment credits)	26	
29 Tentative profit or (loss). Subtract line 28 from line 7	29		27a Other expenses (from line 48)	27a	5,018.
30 Expenses for business use of your home. Do not report these expenses elsewhere. Attach Form 8829 unless using the simplified method. See instructions. Simplified method filers only: Enter the total square footage of (a) your home: <u>3600</u> and (b) the part of your home used for business: <u>300</u> . Use the Simplified Method Worksheet in the instructions to figure the amount to enter on line 30	30		27b Reserved for future use	27b	
31 Net profit or (loss). Subtract line 30 from line 29. • If a profit, enter on both Schedule 1 (Form 1040), line 3 , and on Schedule SE, line 2 . (If you checked the box on line 1, see instructions). Estates and trusts, enter on Form 1041, line 3 . • If a loss, you must go to line 32.	31				82,609.
32 If you have a loss, check the box that describes your investment in this activity. See instructions. • If you checked 32a, enter the loss on both Schedule 1 (Form 1040), line 3 , and on Schedule SE, line 2 . (If you checked the box on line 1, see the line 31 instructions). Estates and trusts, enter on Form 1041, line 3 . • If you checked 32b, you must attach Form 6198 . Your loss may be limited.			32a <input type="checkbox"/> All investment is at risk.		
			32b <input type="checkbox"/> Some investment is not at risk.		

Part III Cost of Goods Sold (see instructions)

33 Method(s) used to value closing inventory: **a** Cost **b** Lower of cost or market **c** Other (attach explanation)

34 Was there any change in determining quantities, costs, or valuations between opening and closing inventory?
If "Yes," attach explanation **Yes** **No**

35 Inventory at beginning of year. If different from last year's closing inventory, attach explanation . . .	35	
36 Purchases less cost of items withdrawn for personal use	36	
37 Cost of labor. Do not include any amounts paid to yourself	37	
38 Materials and supplies	38	
39 Other costs	39	
40 Add lines 35 through 39	40	
41 Inventory at end of year	41	
42 Cost of goods sold. Subtract line 41 from line 40. Enter the result here and on line 4	42	

Part IV Information on Your Vehicle. Complete this part **only** if you are claiming car or truck expenses on line 9 and are not required to file Form 4562 for this business. See the instructions for line 13 to find out if you must file Form 4562.

43 When did you place your vehicle in service for business purposes? (month/day/year) ▶

44 Of the total number of miles you drove your vehicle during 2020, enter the number of miles you used your vehicle for:

a Business **b** Commuting (see instructions) **c** Other

45 Was your vehicle available for personal use during off-duty hours? **Yes** **No**

46 Do you (or your spouse) have another vehicle available for personal use?. **Yes** **No**

47a Do you have evidence to support your deduction? **Yes** **No**

b If "Yes," is the evidence written? **Yes** **No**

Part V Other Expenses. List below business expenses not included on lines 8–26 or line 30.

IT continuing education courses from SAP and Oracle		874.
Rental Car		235.
Bank Charges		0.
Training & Professional Assistance received from Abroad		1,000.
Charities Karya Siddhi Hanuman Temple Frisco		0.
Travel with Family for Vacation		1,000.
Medical		0.
Business Credit Card Payments		1,909.
48 Total other expenses. Enter here and on line 27a	48	5,018.

**SCHEDULE SE
(Form 1040)**

Self-Employment Tax

OMB No. 1545-0074

Department of the Treasury
Internal Revenue Service (99)

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

2020
Attachment
Sequence No. **17**

Name of person with self-employment income (as shown on Form 1040, 1040-SR, or 1040-NR)
Raja Kishore Desu Venkata

Social security number of person
with **self-employment** income ► **158-13-6622**

Part I Self-Employment Tax

Note: If your only income subject to self-employment tax is **church employee income**, see instructions for how to report your income and the definition of church employee income.

A If you are a minister, member of a religious order, or Christian Science practitioner **and** you filed Form 4361, but you had \$400 or more of **other** net earnings from self-employment, check here and continue with Part I

Skip lines 1a and 1b if you use the farm optional method in Part II. See instructions.

1a Net farm profit or (loss) from Schedule F, line 34, and farm partnerships, Schedule K-1 (Form 1065), box 14, code A **1a**

b If you received social security retirement or disability benefits, enter the amount of Conservation Reserve Program payments included on Schedule F, line 4b, or listed on Schedule K-1 (Form 1065), box 20, code AH **1b** ()

Skip line 2 if you use the nonfarm optional method in Part II. See instructions.

2 Net profit or (loss) from Schedule C, line 31; and Schedule K-1 (Form 1065), box 14, code A (other than farming). See instructions for other income to report or if you are a minister or member of a religious order **2** 82,609.

3 Combine lines 1a, 1b, and 2 **3** 82,609.

4a If line 3 is more than zero, multiply line 3 by 92.35% (0.9235). Otherwise, enter amount from line 3 **4a** 76,289.

Note: If line 4a is less than \$400 due to Conservation Reserve Program payments on line 1b, see instructions.

b If you elect one or both of the optional methods, enter the total of lines 15 and 17 here **4b**

c Combine lines 4a and 4b. If less than \$400, **stop**; you don't owe self-employment tax. **Exception:** If less than \$400 and you had **church employee income**, enter -0- and continue **4c** 76,289.

5a Enter your **church employee income** from Form W-2. See instructions for definition of church employee income **5a**

b Multiply line 5a by 92.35% (0.9235). If less than \$100, enter -0- **5b** 0.

6 Add lines 4c and 5b **6** 76,289.

7 Maximum amount of combined wages and self-employment earnings subject to social security tax or the 6.2% portion of the 7.65% railroad retirement (tier 1) tax for 2020 **7** 137,700

8a Total social security wages and tips (total of boxes 3 and 7 on Form(s) W-2) and railroad retirement (tier 1) compensation. If \$137,700 or more, skip lines 8b through 10, and go to line 11 **8a** 142,719.

b Unreported tips subject to social security tax from Form 4137, line 10 **8b**

c Wages subject to social security tax from Form 8919, line 10 **8c**

d Add lines 8a, 8b, and 8c **8d**

9 Subtract line 8d from line 7. If zero or less, enter -0- here and on line 10 and go to line 11 **9**

10 Multiply the **smaller** of line 6 or line 9 by 12.4% (0.124) **10**

11 Multiply line 6 by 2.9% (0.029) **11** 2,212.

12 Self-employment tax. Add lines 10 and 11. Enter here and on **Schedule 2 (Form 1040), line 4** **12** 2,212.

13 Deduction for one-half of self-employment tax.
Multiply line 12 by 50% (0.50). Enter here and on **Schedule 1 (Form 1040), line 14** **13** 1,106.

Part II Optional Methods To Figure Net Earnings (see instructions)

Farm Optional Method. You may use this method **only** if **(a)** your gross farm income¹ wasn't more than \$8,460, **or (b)** your net farm profits² were less than \$6,107.

14 Maximum income for optional methods **14** 5,640

15 Enter the **smaller** of: two-thirds (²/₃) of gross farm income¹ (not less than zero) **or** \$5,640. Also, include this amount on line 4b above **15**

Nonfarm Optional Method. You may use this method **only** if **(a)** your net nonfarm profits³ were less than \$6,107 and also less than 72.189% of your gross nonfarm income,⁴ **and (b)** you had net earnings from self-employment of at least \$400 in 2 of the prior 3 years. **Caution:** You may use this method no more than five times.

16 Subtract line 15 from line 14 **16**

17 Enter the **smaller** of: two-thirds (²/₃) of gross nonfarm income⁴ (not less than zero) **or** the amount on line 16. Also, include this amount on line 4b above **17**

¹ From Sch. F, line 9; and Sch. K-1 (Form 1065), box 14, code B. ³ From Sch. C, line 31; and Sch. K-1 (Form 1065), box 14, code A.
² From Sch. F, line 34; and Sch. K-1 (Form 1065), box 14, code A—minus the amount you would have entered on line 1b had you not used the optional method. ⁴ From Sch. C, line 7; and Sch. K-1 (Form 1065), box 14, code C.

Part III Maximum Deferral of Self-Employment Tax Payments

If line 4c is zero, skip lines 18 through 20, and enter -0- on line 21.

18	Enter the portion of line 3 that can be attributed to March 27, 2020, through December 31, 2020	18	0 .
19	If line 18 is more than zero, multiply line 18 by 92.35% (0.9235); otherwise, enter the amount from line 18	19	
20	Enter the portion of lines 15 and 17 that can be attributed to March 27, 2020, through December 31, 2020	20	
21	Combine lines 19 and 20	21	
If line 5b is zero, skip line 22 and enter -0- on line 23.			
22	Enter the portion of line 5a that can be attributed to March 27, 2020, through December 31, 2020	22	
23	Multiply line 22 by 92.35% (0.9235)	23	0 .
24	Add lines 21 and 23	24	0 .
25	Enter the smaller of line 9 or line 24	25	0 .
26	Multiply line 25 by 6.2% (0.062). Enter here and see the instructions for line 12e of Schedule 3 (Form 1040)	26	0 .

Name(s) shown on return

Raja Kishore Desu Venkata & Nagalakshmi Desu

Identifying number

158-13-6622

Part I Current Year Credit for Credits Not Allowed Against Tentative Minimum Tax (TMT)
(See instructions and complete Part(s) III before Parts I and II.)

1	General business credit from line 2 of all Parts III with box A checked	1	300.
2	Passive activity credits from line 2 of all Parts III with box B checked	2	
3	Enter the applicable passive activity credits allowed for 2020. See instructions	3	
4	Carryforward of general business credit to 2020. Enter the amount from line 2 of Part III with box C checked. See instructions for statement to attach	4	
	Check this box if the carryforward was changed or revised from the original reported amount		<input type="checkbox"/>
5	Carryback of general business credit from 2021. Enter the amount from line 2 of Part III with box D checked. See instructions	5	
6	Add lines 1, 3, 4, and 5	6	300.

Part II Allowable Credit

7	Regular tax before credits:		
	• Individuals. Enter the sum of the amounts from Form 1040, 1040-SR, or 1040-NR, line 16, and Schedule 2 (Form 1040), line 2	}	
	• Corporations. Enter the amount from Form 1120, Schedule J, Part I, line 2; or the applicable line of your return		
	• Estates and trusts. Enter the sum of the amounts from Form 1041, Schedule G, lines 1a and 1b; or the amount from the applicable line of your return		
8	Alternative minimum tax:		
	• Individuals. Enter the amount from Form 6251, line 11	}	
	• Corporations. Enter -0-		
	• Estates and trusts. Enter the amount from Schedule I (Form 1041), line 54		
9	Add lines 7 and 8	9	35,870.
10a	Foreign tax credit	10a	
b	Certain allowable credits (see instructions)	10b	2,500.
c	Add lines 10a and 10b	10c	2,500.
11	Net income tax. Subtract line 10c from line 9. If zero, skip lines 12 through 15 and enter -0- on line 16	11	33,370.
12	Net regular tax. Subtract line 10c from line 7. If zero or less, enter -0-	12	33,370.
13	Enter 25% (0.25) of the excess, if any, of line 12 over \$25,000. See instructions	13	2,093.
14	Tentative minimum tax:		
	• Individuals. Enter the amount from Form 6251, line 9	}	
	• Corporations. Enter -0-		
	• Estates and trusts. Enter the amount from Schedule I (Form 1041), line 52		
15	Enter the greater of line 13 or line 14	15	28,651.
16	Subtract line 15 from line 11. If zero or less, enter -0-	16	4,719.
17	Enter the smaller of line 6 or line 16	17	300.
	C corporations: See the line 17 instructions if there has been an ownership change, acquisition, or reorganization.		

Part II Allowable Credit *(continued)*

Note: If you are not required to report any amounts on line 22 or 24 below, skip lines 18 through 25 and enter -0- on line 26.

18	Multiply line 14 by 75% (0.75). See instructions	18	
19	Enter the greater of line 13 or line 18	19	
20	Subtract line 19 from line 11. If zero or less, enter -0-	20	
21	Subtract line 17 from line 20. If zero or less, enter -0-	21	
22	Combine the amounts from line 3 of all Parts III with box A, C, or D checked	22	
23	Passive activity credit from line 3 of all Parts III with box B checked	23	
24	Enter the applicable passive activity credit allowed for 2020. See instructions	24	
25	Add lines 22 and 24	25	
26	Empowerment zone and renewal community employment credit allowed. Enter the smaller of line 21 or line 25	26	0.
27	Subtract line 13 from line 11. If zero or less, enter -0-	27	31,277.
28	Add lines 17 and 26	28	300.
29	Subtract line 28 from line 27. If zero or less, enter -0-	29	30,977.
30	Enter the general business credit from line 5 of all Parts III with box A checked	30	
31	Reserved	31	
32	Passive activity credits from line 5 of all Parts III with box B checked	32	
33	Enter the applicable passive activity credits allowed for 2020. See instructions	33	
34	Carryforward of business credit to 2020. Enter the amount from line 5 of Part III with box C checked and line 6 of Part III with box G checked. See instructions for statement to attach Check this box if the carryforward was changed or revised from the original reported amount <input type="checkbox"/>	34	
35	Carryback of business credit from 2021. Enter the amount from line 5 of Part III with box D checked. See instructions	35	
36	Add lines 30, 33, 34, and 35	36	
37	Enter the smaller of line 29 or line 36	37	0.
38	Credit allowed for the current year. Add lines 28 and 37. Report the amount from line 38 (if smaller than the sum of Part I, line 6, and Part II, lines 25 and 36, see instructions) as indicated below or on the applicable line of your return. <ul style="list-style-type: none"> • Individuals. Schedule 3 (Form 1040), line 6 • Corporations. Form 1120, Schedule J, Part I, line 5c • Estates and trusts. Form 1041, Schedule G, line 2b 	38	300.

Name(s) shown on return

Raja Kishore Desu Venkata & Nagalakshmi Desu

Identifying number

158-13-6622

Part III General Business Credits or Eligible Small Business Credits (see instructions)

Complete a separate Part III for each box checked below. See instructions.

- A** General Business Credit From a Non-Passive Activity **E** Reserved
- B** General Business Credit From a Passive Activity **F** Reserved
- C** General Business Credit Carryforwards **G** Eligible Small Business Credit Carryforwards
- D** General Business Credit Carrybacks **H** Reserved

I If you are filing more than one Part III with box A or B checked, complete and attach first an additional Part III combining amounts from all Parts III with box A or B checked. Check here if this is the consolidated Part III.

		(b) Enter EIN if claiming the credit from a pass-through entity.	(c) Enter the appropriate amount.
(a) Description of credit			
Note: On any line where the credit is from more than one source, a separate Part III is needed for each pass-through entity.			
1a Investment (Form 3468, Part II only) (attach Form 3468)	1a		
b Reserved	1b		
c Increasing research activities (Form 6765)	1c		
d Low-income housing (Form 8586, Part I only)	1d		
e Disabled access (Form 8826)*	1e		
f Renewable electricity, refined coal, and Indian coal production (Form 8835)	1f		
g Indian employment (Form 8845)	1g		
h Orphan drug (Form 8820)	1h		
i New markets (Form 8874)	1i		
j Small employer pension plan startup costs and auto-enrollment (Form 8881)	1j		
k Employer-provided child care facilities and services (Form 8882)*	1k		
l Biodiesel and renewable diesel fuels (attach Form 8864)	1l		
m Low sulfur diesel fuel production (Form 8896)	1m		
n Distilled spirits (Form 8906)	1n		
o Nonconventional source fuel (carryforward only)	1o		
p Energy efficient home (Form 8908)	1p		
q Energy efficient appliance (carryforward only)	1q		
r Alternative motor vehicle (Form 8910)	1r		
s Alternative fuel vehicle refueling property (Form 8911)	1s		300.
t Enhanced oil recovery credit (carryforward only)	1t		
u Mine rescue team training (Form 8923)	1u		
v Agricultural chemicals security (carryforward only)	1v		
w Employer differential wage payments (Form 8932)	1w		
x Carbon oxide sequestration (Form 8933)	1x		
y Qualified plug-in electric drive motor vehicle (Form 8936)	1y		
z Qualified plug-in electric vehicle (carryforward only)	1z		
aa Employee retention (Form 5884-A)	1aa		
bb General credits from an electing large partnership (carryforward only)	1bb		
zz Other. Oil and gas production from marginal wells (Form 8904) and certain other credits (see instructions)	1zz		
2 Add lines 1a through 1zz and enter here and on the applicable line of Part I	2		300.
3 Enter the amount from Form 8844 here and on the applicable line of Part II	3		
4a Investment (Form 3468, Part III) (attach Form 3468)	4a		
b Work opportunity (Form 5884)	4b		
c Biofuel producer (Form 6478)	4c		
d Low-income housing (Form 8586, Part II)	4d		
e Renewable electricity, refined coal, and Indian coal production (Form 8835)	4e		
f Employer social security and Medicare taxes paid on certain employee tips (Form 8846)	4f		
g Qualified railroad track maintenance (Form 8900)	4g		
h Small employer health insurance premiums (Form 8941)	4h		
i Increasing research activities (Form 6765)	4i		
j Employer credit for paid family and medical leave (Form 8994)	4j		
z Other	4z		
5 Add lines 4a through 4z and enter here and on the applicable line of Part II	5		
6 Add lines 2, 3, and 5 and enter here and on the applicable line of Part II	6		300.

* See instructions for limitation on this credit.

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

Raja Kishore Desu Venkata & Nagalakshmi Desu

Your social security number

158-13-6622

Part I Alternative Minimum Taxable Income (See instructions for how to complete each line.)

1	Enter the amount from Form 1040 or 1040-SR, line 15, if more than zero. If Form 1040 or 1040-SR, line 15, is zero, subtract lines 12 and 13 of Form 1040 or 1040-SR from line 11 of Form 1040 or 1040-SR and enter the result here. (If less than zero, enter as a negative amount.)	1	198,795.
2a	If filing Schedule A (Form 1040), enter the taxes from Schedule A, line 7; otherwise, enter the amount from Form 1040 or 1040-SR, line 12	2a	24,800.
b	Tax refund from Schedule 1 (Form 1040), line 1 or line 8	2b	(0.)
c	Investment interest expense (difference between regular tax and AMT)	2c	
d	Depletion (difference between regular tax and AMT)	2d	
e	Net operating loss deduction from Schedule 1 (Form 1040), line 8. Enter as a positive amount.	2e	
f	Alternative tax net operating loss deduction	2f	()
g	Interest from specified private activity bonds exempt from the regular tax	2g	
h	Qualified small business stock, see instructions	2h	0.
i	Exercise of incentive stock options (excess of AMT income over regular tax income)	2i	
j	Estates and trusts (amount from Schedule K-1 (Form 1041), box 12, code A)	2j	
k	Disposition of property (difference between AMT and regular tax gain or loss)	2k	
l	Depreciation on assets placed in service after 1986 (difference between regular tax and AMT)	2l	0.
m	Passive activities (difference between AMT and regular tax income or loss)	2m	
n	Loss limitations (difference between AMT and regular tax income or loss)	2n	
o	Circulation costs (difference between regular tax and AMT)	2o	
p	Long-term contracts (difference between AMT and regular tax income)	2p	
q	Mining costs (difference between regular tax and AMT)	2q	
r	Research and experimental costs (difference between regular tax and AMT)	2r	
s	Income from certain installment sales before January 1, 1987	2s	()
t	Intangible drilling costs preference	2t	
3	Other adjustments, including income-based related adjustments	3	
4	Alternative minimum taxable income. Combine lines 1 through 3. (If married filing separately and line 4 is more than \$745,200, see instructions.)	4	223,595.

Part II Alternative Minimum Tax (AMT)

5	Exemption. IF your filing status is . . . AND line 4 is not over . . . THEN enter on line 5 . . . Single or head of household \$ 518,400 \$ 72,900 Married filing jointly or qualifying widow(er) 1,036,800 113,400 Married filing separately 518,400 56,700 If line 4 is over the amount shown above for your filing status, see instructions.	5	113,400.
6	Subtract line 5 from line 4. If more than zero, go to line 7. If zero or less, enter -0- here and on lines 7, 9, and 11, and go to line 10.	6	110,195.
7	• If you are filing Form 2555, see instructions for the amount to enter. • If you reported capital gain distributions directly on Form 1040 or 1040-SR, line 7; you reported qualified dividends on Form 1040 or 1040-SR, line 3a; or you had a gain on both lines 15 and 16 of Schedule D (Form 1040) (as refigured for the AMT, if necessary), complete Part III on the back and enter the amount from line 40 here. • All others: If line 6 is \$197,900 or less (\$98,950 or less if married filing separately), multiply line 6 by 26% (0.26). Otherwise, multiply line 6 by 28% (0.28) and subtract \$3,958 (\$1,979 if married filing separately) from the result.	7	28,651.
8	Alternative minimum tax foreign tax credit (see instructions)	8	
9	Tentative minimum tax. Subtract line 8 from line 7	9	28,651.
10	Add Form 1040 or 1040-SR, line 16 (minus any tax from Form 4972), and Schedule 2 (Form 1040), line 2. Subtract from the result any foreign tax credit from Schedule 3 (Form 1040), line 1. If you used Schedule J to figure your tax on Form 1040 or 1040-SR, line 16, refigure that tax without using Schedule J before completing this line (see instructions)	10	35,870.
11	AMT. Subtract line 10 from line 9. If zero or less, enter -0-. Enter here and on Schedule 2 (Form 1040), line 1	11	0.

Part III Tax Computation Using Maximum Capital Gains Rates

Complete Part III only if you are required to do so by line 7 or by the Foreign Earned Income Tax Worksheet in the instructions.

12	Enter the amount from Form 6251, line 6. If you are filing Form 2555, enter the amount from line 3 of the worksheet in the instructions for line 7	12	
13	Enter the amount from line 4 of the Qualified Dividends and Capital Gain Tax Worksheet in the Instructions for Forms 1040 and 1040-SR or the amount from line 13 of the Schedule D Tax Worksheet in the Instructions for Schedule D (Form 1040), whichever applies (as refigured for the AMT, if necessary) (see instructions). If you are filing Form 2555, see instructions for the amount to enter	13	
14	Enter the amount from Schedule D (Form 1040), line 19 (as refigured for the AMT, if necessary) (see instructions). If you are filing Form 2555, see instructions for the amount to enter	14	
15	If you did not complete a Schedule D Tax Worksheet for the regular tax or the AMT, enter the amount from line 13. Otherwise, add lines 13 and 14, and enter the smaller of that result or the amount from line 10 of the Schedule D Tax Worksheet (as refigured for the AMT, if necessary). If you are filing Form 2555, see instructions for the amount to enter	15	
16	Enter the smaller of line 12 or line 15	16	
17	Subtract line 16 from line 12	17	
18	If line 17 is \$197,900 or less (\$98,950 or less if married filing separately), multiply line 17 by 26% (0.26). Otherwise, multiply line 17 by 28% (0.28) and subtract \$3,958 (\$1,979 if married filing separately) from the result . . . ▶	18	
19	Enter: <ul style="list-style-type: none"> • \$80,000 if married filing jointly or qualifying widow(er), • \$40,000 if single or married filing separately, or • \$53,600 if head of household. 	19	
20	Enter the amount from line 5 of the Qualified Dividends and Capital Gain Tax Worksheet or the amount from line 14 of the Schedule D Tax Worksheet, whichever applies (as figured for the regular tax). If you did not complete either worksheet for the regular tax, enter the amount from Form 1040 or 1040-SR, line 15; if zero or less, enter -0-. If you are filing Form 2555, see instructions for the amount to enter	20	
21	Subtract line 20 from line 19. If zero or less, enter -0-	21	
22	Enter the smaller of line 12 or line 13	22	
23	Enter the smaller of line 21 or line 22. This amount is taxed at 0%	23	
24	Subtract line 23 from line 22	24	
25	Enter: <ul style="list-style-type: none"> • \$441,450 if single • \$248,300 if married filing separately • \$496,600 if married filing jointly or qualifying widow(er) • \$469,050 if head of household 	25	
26	Enter the amount from line 21	26	
27	Enter the amount from line 5 of the Qualified Dividends and Capital Gain Tax Worksheet or the amount from line 21 of the Schedule D Tax Worksheet, whichever applies (as figured for the regular tax). If you did not complete either worksheet for the regular tax, enter the amount from Form 1040 or 1040-SR, line 15; if zero or less, enter -0-. If you are filing Form 2555, see instructions for the amount to enter	27	
28	Add line 26 and line 27	28	
29	Subtract line 28 from line 25. If zero or less, enter -0-	29	
30	Enter the smaller of line 24 or line 29	30	
31	Multiply line 30 by 15% (0.15) ▶	31	
32	Add lines 23 and 30	32	
If lines 32 and 12 are the same, skip lines 33 through 37 and go to line 38. Otherwise, go to line 33.			
33	Subtract line 32 from line 22	33	
34	Multiply line 33 by 20% (0.20) ▶	34	
If line 14 is zero or blank, skip lines 35 through 37 and go to line 38. Otherwise, go to line 35.			
35	Add lines 17, 32, and 33	35	
36	Subtract line 35 from line 12	36	
37	Multiply line 36 by 25% (0.25) ▶	37	
38	Add lines 18, 31, 34, and 37	38	
39	If line 12 is \$197,900 or less (\$98,950 or less if married filing separately), multiply line 12 by 26% (0.26). Otherwise, multiply line 12 by 28% (0.28) and subtract \$3,958 (\$1,979 if married filing separately) from the result	39	
40	Enter the smaller of line 38 or line 39 here and on line 7. If you are filing Form 2555, do not enter this amount on line 7. Instead, enter it on line 4 of the worksheet in the instructions for line 7	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.**

2020
Attachment
Sequence No. **52**

Name(s) shown on Form 1040, 1040-SR, or 1040-NR
Raja Kishore Desu Venkata

Social security number of HSA beneficiary. If both spouses have HSAs, see instructions ▶ **158-13-6622**

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

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

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

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

14a	Total distributions you received in 2020 from all HSAs (see instructions)	14a	1,517.
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	1,517.
15	Qualified medical expenses paid using HSA distributions (see instructions)	15	1,517.
16	Taxable HSA distributions. Subtract line 15 from line 14c. If zero or less, enter -0-. Also, include this amount in the total on Schedule 1 (Form 1040), Part I, line 8, and enter "HSA" and the amount on the dotted line	16	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 8; check box c and enter "HSA" and the amount on the line next to the box	17b	

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

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

**Qualified Business Income Deduction
Simplified Computation**

Department of the Treasury
Internal Revenue Service

▶ **Attach to your tax return.**

Attachment
Sequence No. **55**

▶ **Go to www.irs.gov/Form8995 for instructions and the latest information.**

Name(s) shown on return

Raja Kishore Desu Venkata & Nagalakshmi Desu

Your taxpayer identification number

158-13-6622

Note. You can claim the qualified business income deduction **only** if you have qualified business income from a qualified trade or business, real estate investment trust dividends, publicly traded partnership income, or a domestic production activities deduction passed through from an agricultural or horticultural cooperative. See instructions.
Use this form if your taxable income, before your qualified business income deduction, is at or below \$163,300 (\$326,600 if married filing jointly), and you aren't a patron of an agricultural or horticultural cooperative.

1	(a) Trade, business, or aggregation name	(b) Taxpayer identification number	(c) Qualified business income or (loss)
i	Nipuna IT Services, LLC	83-1948258	81,503.
ii			
iii			
iv			
v			
2	Total qualified business income or (loss). Combine lines 1i through 1v, column (c)	2 81,503.	
3	Qualified business net (loss) carryforward from the prior year	3 ()	
4	Total qualified business income. Combine lines 2 and 3. If zero or less, enter -0-	4 81,503.	
5	Qualified business income component. Multiply line 4 by 20% (0.20)		5 16,301.
6	Qualified REIT dividends and publicly traded partnership (PTP) income or (loss) (see instructions)	6	
7	Qualified REIT dividends and qualified PTP (loss) carryforward from the prior year	7 ()	
8	Total qualified REIT dividends and PTP income. Combine lines 6 and 7. If zero or less, enter -0-	8	
9	REIT and PTP component. Multiply line 8 by 20% (0.20)		9
10	Qualified business income deduction before the income limitation. Add lines 5 and 9		10 16,301.
11	Taxable income before qualified business income deduction	11 215,096.	
12	Net capital gain (see instructions)	12 0.	
13	Subtract line 12 from line 11. If zero or less, enter -0-	13 215,096.	
14	Income limitation. Multiply line 13 by 20% (0.20)		14 43,019.
15	Qualified business income deduction. Enter the lesser of line 10 or line 14. Also enter this amount on the applicable line of your return ▶		15 16,301.
16	Total qualified business (loss) carryforward. Combine lines 2 and 3. If greater than zero, enter -0-		16 (0.)
17	Total qualified REIT dividends and PTP (loss) carryforward. Combine lines 6 and 7. If greater than zero, enter -0-		17 (0.)

Alternative Fuel Vehicle Refueling Property Credit

OMB No. 1545-0123

▶ **Attach to your tax return.**

▶ **Go to www.irs.gov/Form8911 for instructions and the latest information.**

Attachment
 Sequence No. **151**

Name(s) shown on return

Raja Kishore Desu Venkata & Nagalakshmi Desu

Identifying number

158-13-6622

Part I Total Cost of Refueling Property

1	Total cost of qualified alternative fuel vehicle refueling property placed in service during the tax year (see <i>What's New</i> in the instructions)	1	1,000.
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Part II Credit for Business/Investment Use Part of Refueling Property

2	Business/investment use part (see instructions)	2	1,000.
3	Section 179 expense deduction (see instructions)	3	0.
4	Subtract line 3 from line 2	4	1,000.
5	Multiply line 4 by 30% (0.30)	5	300.
6	Maximum business/investment use part of credit (see instructions)	6	30,000.
7	Enter the smaller of line 5 or line 6	7	300.
8	Alternative fuel vehicle refueling property credit from partnerships and S corporations (see instructions)	8	
9	Business/investment use part of credit. Add lines 7 and 8. Partnerships and S corporations, stop here and report this amount on Schedule K. All others, report this amount on Form 3800, Part III, line 1s	9	300.

Part III Credit for Personal Use Part of Refueling Property

10	Subtract line 2 from line 1. If zero, stop here; do not file this form unless you are claiming a credit on line 9	10	0.
11	Multiply line 10 by 30% (0.30)	11	
12	Maximum personal use part of credit (see instructions)	12	
13	Enter the smaller of line 11 or line 12	13	
14	Regular tax before credits: <ul style="list-style-type: none"> • Individuals. Enter the sum of the amounts from Form 1040, 1040-SR, or 1040-NR, line 16, and Schedule 2 (Form 1040), line 2. • Other filers. Enter the regular tax before credits from your return. 	14	
15	Credits that reduce regular tax before the alternative fuel vehicle refueling property credit:		
a	Foreign tax credit	15a	
b	Certain allowable credits (see instructions)	15b	
c	Add lines 15a and 15b	15c	
16	Net regular tax. Subtract line 15c from line 14. If zero or less, enter -0- and stop here; do not file this form unless you are claiming a credit on line 9	16	
17	Tentative minimum tax (see instructions): <ul style="list-style-type: none"> • Individuals. Enter the amount from Form 6251, line 9. • Other filers. Enter the tentative minimum tax from your alternative minimum tax form or schedule. 	17	
18	Subtract line 17 from line 16. If zero or less, stop here; do not file this form unless you are claiming a credit on line 9	18	
19	Personal use part of credit. Enter the smaller of line 13 or line 18 here and on Schedule 3 (Form 1040), line 6; or the appropriate line of your return. If line 18 is smaller than line 13, see instructions	19	

Depreciation and Amortization
(Including Information on Listed Property)

Department of the Treasury
Internal Revenue Service (99)

▶ Attach to your tax return.

▶ Go to www.irs.gov/Form4562 for instructions and the latest information.

Name(s) shown on return Raja Kishore Desu Venkata & Nagalakshmi Desu	Business or activity to which this form relates Sch C IT consulting for a foreign entity	Identifying number 158-13-6622
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Part I Election To Expense Certain Property Under Section 179

Note: If you have any listed property, complete Part V before you complete Part I.

1 Maximum amount (see instructions)	1	1,040,000.
2 Total cost of section 179 property placed in service (see instructions)	2	
3 Threshold cost of section 179 property before reduction in limitation (see instructions)	3	2,590,000.
4 Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-	4	
5 Dollar limitation for tax year. Subtract line 4 from line 1. If zero or less, enter -0-. If married filing separately, see instructions	5	
6 (a) Description of property	(b) Cost (business use only)	(c) Elected cost
7 Listed property. Enter the amount from line 29	7	
8 Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7	8	
9 Tentative deduction. Enter the smaller of line 5 or line 8	9	
10 Carryover of disallowed deduction from line 13 of your 2019 Form 4562	10	
11 Business income limitation. Enter the smaller of business income (not less than zero) or line 5. See instructions	11	
12 Section 179 expense deduction. Add lines 9 and 10, but don't enter more than line 11	12	
13 Carryover of disallowed deduction to 2021. Add lines 9 and 10, less line 12 ▶	13	

Note: Don't use Part II or Part III below for listed property. Instead, use Part V.

Part II Special Depreciation Allowance and Other Depreciation (Don't include listed property. See instructions.)

14 Special depreciation allowance for qualified property (other than listed property) placed in service during the tax year. See instructions	14	2,000.
15 Property subject to section 168(f)(1) election	15	
16 Other depreciation (including ACRS)	16	

Part III MACRS Depreciation (Don't include listed property. See instructions.)

Section A

17 MACRS deductions for assets placed in service in tax years beginning before 2020	17	0.
18 If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here ▶ <input type="checkbox"/>		

Section B—Assets Placed in Service During 2020 Tax Year Using the General Depreciation System

(a) Classification of property	(b) Month and year placed in service	(c) Basis for depreciation (business/investment use only—see instructions)	(d) Recovery period	(e) Convention	(f) Method	(g) Depreciation deduction
19a 3-year property						
b 5-year property						
c 7-year property						
d 10-year property						
e 15-year property						
f 20-year property						
g 25-year property			25 yrs.		S/L	
h Residential rental property			27.5 yrs.	MM	S/L	
			27.5 yrs.	MM	S/L	
i Nonresidential real property			39 yrs.	MM	S/L	
				MM	S/L	

Section C—Assets Placed in Service During 2020 Tax Year Using the Alternative Depreciation System

20a Class life					S/L	
b 12-year			12 yrs.		S/L	
c 30-year			30 yrs.	MM	S/L	
d 40-year			40 yrs.	MM	S/L	

Part IV Summary (See instructions.)

21 Listed property. Enter amount from line 28	21	519.
22 Total. Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21. Enter here and on the appropriate lines of your return. Partnerships and S corporations—see instructions	22	2,519.
23 For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs	23	

Part V Listed Property (Include automobiles, certain other vehicles, certain aircraft, and property used for entertainment, recreation, or amusement.)

Note: For any vehicle for which you are using the standard mileage rate or deducting lease expense, complete **only** 24a, 24b, columns (a) through (c) of Section A, all of Section B, and Section C if applicable.

Section A—Depreciation and Other Information (Caution: See the instructions for limits for passenger automobiles.)

24a Do you have evidence to support the business/investment use claimed? Yes No **24b** If "Yes," is the evidence written? Yes No

(a) Type of property (list vehicles first)	(b) Date placed in service	(c) Business/investment use percentage	(d) Cost or other basis	(e) Basis for depreciation (business/investment use only)	(f) Recovery period	(g) Method/Convention	(h) Depreciation deduction	(i) Elected section 179 cost
25 Special depreciation allowance for qualified listed property placed in service during the tax year and used more than 50% in a qualified business use. See instructions .							25	
26 Property used more than 50% in a qualified business use:								
		%						
		%						
		%						
27 Property used 50% or less in a qualified business use:								
Volkswagen Tiguan	10/01/2017	25.00 %	19,500.	4,875.	5.00	S/L - HY	519.	
Tesla Model Y	12/31/2020	8.33 %				S/L -		
		%				S/L -		
28 Add amounts in column (h), lines 25 through 27. Enter here and on line 21, page 1 .							28	519.
29 Add amounts in column (i), line 26. Enter here and on line 7, page 1 .							29	

Section B—Information on Use of Vehicles

Complete this section for vehicles used by a sole proprietor, partner, or other "more than 5% owner," or related person. If you provided vehicles to your employees, first answer the questions in Section C to see if you meet an exception to completing this section for those vehicles.

	(a) Vehicle 1		(b) Vehicle 2		(c) Vehicle 3		(d) Vehicle 4		(e) Vehicle 5		(f) Vehicle 6	
	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No
30 Total business/investment miles driven during the year (don't include commuting miles) .	2,000		500									
31 Total commuting miles driven during the year												
32 Total other personal (noncommuting) miles driven	6,000		0									
33 Total miles driven during the year. Add lines 30 through 32	8,000		500									
34 Was the vehicle available for personal use during off-duty hours?	X			X								
35 Was the vehicle used primarily by a more than 5% owner or related person?	X		X									
36 Is another vehicle available for personal use?		X	X									

Section C—Questions for Employers Who Provide Vehicles for Use by Their Employees

Answer these questions to determine if you meet an exception to completing Section B for vehicles used by employees who **aren't** more than 5% owners or related persons. See instructions.

	Yes	No
37 Do you maintain a written policy statement that prohibits all personal use of vehicles, including commuting, by your employees?		
38 Do you maintain a written policy statement that prohibits personal use of vehicles, except commuting, by your employees? See the instructions for vehicles used by corporate officers, directors, or 1% or more owners		
39 Do you treat all use of vehicles by employees as personal use?		
40 Do you provide more than five vehicles to your employees, obtain information from your employees about the use of the vehicles, and retain the information received?		
41 Do you meet the requirements concerning qualified automobile demonstration use? See instructions.		

Note: If your answer to 37, 38, 39, 40, or 41 is "Yes," don't complete Section B for the covered vehicles.

Part VI Amortization

(a) Description of costs	(b) Date amortization begins	(c) Amortizable amount	(d) Code section	(e) Amortization period or percentage	(f) Amortization for this year
42 Amortization of costs that begins during your 2020 tax year (see instructions):					
43 Amortization of costs that began before your 2020 tax year					43
44 Total. Add amounts in column (f). See the instructions for where to report					44

