Form **8879**

Department of the Treasury Internal Revenue Service

Submission Identification Number (SID)

IRS e-file Signature Authorization

► ERO must obtain and retain completed Form 8879.

► Go to www.irs.gov/Form8879 for the latest information.

OMB No. 1545-0074

2019

Taxpayer's name	Social securit	-	
SHIVA KUMAR SIRUMALLA	796-78-		
Spouse's name	Spouse's soci	ial security	number
Part I Tax Return Information — Tax Year Ending December 31, 2019 (Who	ole dollare only)		
1 Adjusted gross income (Form 1040 or 1040-SR, line 8b; Form 1040-NR, line 35)		1	63,897.
2 Total tax (Form 1040 or 1040-SR, line 16; Form 1040-NR, line 61)		2	7,227.
3 Federal income tax withheld from Forms W-2 and 1099 (Form 1040 or 1040-SR, line 1)		_	1,221.
line 62a)		3	7,284.
4 Refund (Form 1040 or 1040-SR, line 21a; Form 1040-NR, line 73a; Form 1040-SS, Pa		4	57.
5 Amount you owe (Form 1040 or 1040-SR, line 23; Form 1040-NR, line 75)		5	
Part II Taxpayer Declaration and Signature Authorization (Be sure you get	and keep a copy		r return)
Under penalties of perjury, I declare that I have examined a copy of my electronic individual income statements for the tax year ending December 31, 2019, and to the best of my knowledge and belief declare that the amounts in Part I above are the amounts from my electronic income tax return. I con transmitter, or electronic return originator (ERO) to send my return to the IRS and to receive from the IF for rejection of the transmission, (b) the reason for any delay in processing the return or refund, and (c) the U.S. Treasury and its designated Financial Agent to initiate an ACH electronic funds withdrawa account indicated in the tax preparation software for payment of my federal taxes owed on this retu financial institution to debit the entry to this account. This authorization is to remain in full force and Agent to terminate the authorization. To revoke (cancel) a payment, I must contact the U.S. Treasury cancellation requests must be received no later than 2 business days prior to the payment (settlemen involved in the processing of the electronic payment of taxes to receive confidential information near related to the payment. I further acknowledge that the personal identification number (PIN) below is mand, if applicable, my Electronic Funds Withdrawal Consent.	, they are true, corrections to allow my interests (a) an acknowledge the date of any refundl (direct debit) entry rn and/or a payment effect until I notify the y Financial Agent at the date. I also authorizessary to answer increase.	ct, and co rmediate ement of r d. If applic to the fin of estima ne U.S. Tr 1-888-353 ze the fina quiries an	implete. I further service provider, receipt or reason cable, I authorize ancial institution tted tax, and the reasury Financial 3-4537. Payment incial institutions d resolve issues
Taxpayer's PIN: check one box only			
 X I authorize to enter or gen 	nerate my PIN 8	4 5	4 7 as my
ERO firm name		er five digi	aoy
signature on my tax year 2019 electronically filed income tax return.		n't enter all	
 I will enter my PIN as my signature on my tax year 2019 electronically filed income entering your own PIN and your return is filed using the Practitioner PIN method. The Your signature ► 			
Spouse's PIN: check one box only			
I authorize to enter or gen	_		as my
		er five digi n't enter all	
signature on my tax year 2019 electronically filed income tax return.			
I will enter my PIN as my signature on my tax year 2019 electronically filed income entering your own PIN and your return is filed using the Practitioner PIN method. The			
Spouse's signature ▶ Dat	te ▶		
Practitioner PIN Method Returns Only—continue I	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.	Don't ente	er all zeros	
I certify that the above numeric entry is my PIN, which is my signature for the tax year 2019 electron indicated above. I confirm that I am submitting this return in accordance with the requirements of Handbook for Authorized IRS <i>e-file</i> Providers of Individual Income Tax Returns.	ically filed income tax f the Practitioner PIN	return fo I method	r the taxpayer(s) and Pub. 1345,
FRO's signature	te ▶		
ERO's signature ► Dat ERO Must Retain This Form — See Instruction			
Don't Submit This Form to the IRS Unless Requested			

Form **1040-NR**

U.S. Nonresident Alien Income Tax Return

► Go to www.irs.gov/Form1040NR for instructions and the latest information.

For the year January 1-December 31, 2019, or other tax year

2019

OMB No. 1545-0074

Department of the Treasury Internal Revenue Service

, 2019, and ending , 20 beginning

	Your	first name and middle initial	Last name					Identify	ing numl	ber (see inst	ructions)
	SHIVA KUMAR SIRUMALLA 796-7						78-45	78-4547			
								Check if:	X Indiv	idual	
Please print	4829 N O CONNOR RD 2136								_	e or Trust	
or type		town or post office, state, and ZIP code. If you have	a foreign addre	ss, also c	omplete	spaces b		struction	ıs.		
	TR	7ING TX 75062									
		gn country name		Foreign	province	/state/co	unty			Foreign po	stal code
		-		_	•						
Filing	1	Reserved			4	Rese	rved				
Status	2	Single nonresident alien			5	Marri	ed nonres	ident al	ien		
	3	Reserved			6	Quali	fying wido	w(er) (s	ee instr	uctions)	
Check only one box.	Child's name ▶										
	7	Dependents: (see instructions)	(4) 5		(2) 5					. ,	,
Dependents	'	(1) First name Last name	(2) Depender identifying nun			endent's ship to yo	I	(4) ✓ if (d) tax cred		or (see instr redit for other	
If more than four		(I) The Hame	,			Jp 10) 1	July Chill		- 0		
dependents,								\dashv]
see instructions								\vdash]
and check here.								\Box]
	8	Wages, salaries, tips, etc. Attach Form(s) W	V-2						8	60	9,837.
Income Effectively		Taxable interest							9a		,,007.
Connected		Tax-exempt interest. Do not include on lin				9b					
With U.S.		Ordinary dividends							10a		
Trade/		Qualified dividends (see instructions)				10b					
Business		Taxable refunds, credits, or offsets of state							11		
Dusilless		Scholarship and fellowship grants. Attach Fo			•		•		_		
		Business income or (loss). Attach Schedule		•					13		
		Capital gain or (loss). Attach Schedule D (Form 1							. —		
A		Other gains or (losses). Attach Form 4797.							15		
Attach Form(s) W-2, 1042-S,		IRA distributions 16a					amount (se		_		
SSA-1042S,		Pensions and annuities 17a					amount (se				
RRB-1042S,		Rental real estate, royalties, partnerships, tr	usts, etc. Atta	ach Sch			•			-5	940.
and 8288-A here. Also		Farm income or (loss). Attach Schedule F (l				-			19		,
attach Form(s)	20	· · · · · · · · · · · · · · · · · · ·			•				20		
1099-R if tax	21	Other income. List type and amount (see in					- ₁		21		
was withheld.		Total income exempt by a treaty from page									
	23	Combine the amounts in the far right c	column for li	nes 8	through	21. T	his is you	ır total			
		effectively connected income							23	63	8,897.
Adjusted	24	Educator expenses (see instructions)				24					
Gross	25	Health savings account deduction. Attach I	Form 8889 .			25					
Income	26	Moving expenses for members of the Ar									
		3903				26					
	27	Deductible part of self-employment tax.									
		1040 or 1040-SR)				27					
	28	Self-employed SEP, SIMPLE, and qualified				28					
	29	Self-employed health insurance deduction	•			29					
	30	Penalty on early withdrawal of savings				30					
	31	Scholarship and fellowship grants excluded				31					
	32	IRA deduction (see instructions)				32					
	33	Student loan interest deduction (see instruc				33					
	34	Add lines 24 through 33							34		
	35	Adjusted Gross Income. Subtract line 34							35	63	8,897.
Tax and	36	Reserved for future use							36		
Credits	37	Itemized deductions from page 3, Schedu							37	12	2,200.
	38	Qualified business income deduction. Attac							38		
	39	Exemptions for estates and trusts only (see	e instructions)			<u></u> .		39		

BAA

Form 1040-NR (2019) Page 2 12,200. 40 Tax and **Taxable income.** Subtract line 40 from line 35. If zero or less, enter -0- . . . 41 41 51,697. **Credits a** □ 8814 **b** □ 4972 42 **Tax** (see instr.). Check if any is from Form(s): 42 7,227. (continued) 43 Alternative minimum tax (see instructions). Attach Form 6251 43 44 Excess advance premium tax credit repayment. Attach Form 8962 . . . 44 45 7,227. Foreign tax credit. Attach Form 1116 if required 47 Credit for child and dependent care expenses. Attach Form 2441 . 47 **48** Retirement savings contributions credit, Attach Form 8880 . . . 49 Child tax credit and credit for other dependents (see instructions) . 49 Residential energy credits. Attach Form 5695 Other credits from Form: a 3800 b 8801 c **52** Add lines 46 through 51. These are your **total credits** 52 53 Subtract line 52 from line 45. If zero or less, enter -0- . 7,227. 53 Tax on income not effectively connected with a U.S. trade or business from page 4, Schedule Other **Taxes** 55 Self-employment tax. Attach Schedule SE (Form 1040 or 1040-SR) 55 **56** Unreported social security and Medicare tax from Form: a ☐ 4137 b ☐ 8919 . . . 56 57 Additional tax on IRAs, other qualified retirement plans, etc. Attach Form 5329 if required . . . 57 58 **59a** Household employment taxes from Schedule H (Form 1040 or 1040-SR) . 59a **b** Repayment of first-time homebuyer credit from Form 5405. Attach Form 5405 if required . . . 59b 60 Taxes from: a ☐ Form 8959 b ☐ Instructions; enter code(s) 60 7,227. 61 **62** Federal income tax withheld from: **Payments a** Form(s) W-2 and 1099 7,284. 62a 62b 62c **c** Form(s) 8288-A 63 2019 estimated tax payments and amount applied from 2018 return 64 Additional child tax credit. Attach Schedule 8812 65 Net premium tax credit. Attach Form 8962 65 66 Amount paid with request for extension to file (see instructions) . . . 66 67 Excess social security and tier 1 RRTA tax withheld (see instructions) **68** Credit for federal tax on fuels. Attach Form 4136 68 **69** Credits from Form: **a** □ 2439 **b** □ Reserved **c** □ 8885 **d** □ 69 70 Credit for amount paid with Form 1040-C 71 Add lines 62a through 70. These are your total payments 71 7,284. 72 57. 72 If line 71 is more than line 61, subtract line 61 from line 71. This is the amount you overpaid Refund 73a Amount of line 72 you want refunded to you. If Form 8888 is attached, check here . . . ▶ □ 73a 57. Direct deposit? 1 1 1 0 0 0 6 1 4 ▶ c Type: X Checking Savings **b** Routing number See **d** Account number | 3 | 5 | 6 | 9 | 1 | 1 | 3 | 8 | 5 instructions. e If you want your refund check mailed to an address outside the United States not shown on page 1, enter it here. 74 Amount of line 72 you want applied to your 2020 estimated tax > 74 Amount 75 Amount you owe. Subtract line 71 from line 61. For details on how to pay, see instructions 75 You Owe Do you want to allow another person to discuss this return with the IRS? See instructions \Box Yes. Complete below. \square No **Third Party** Personal identification Designee's Phone **Designee** number (PIN) name no. ▶ 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 Sign Here 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 in the United States If the IRS sent you an Identity Keep a copy of Protection PIN, enter it here this return for (see instr.) your records. SOFTWARE ENGINEER Print/Type preparer's name Preparer's signature Date Check if Paid

Preparer

Use Only

Firm's name ► GLOBAL TAXES LLC

Firm's address ► 2530 Pebble Creek Ln Cumming GA 30041

self-employed

Firm's EIN ▶

Phone no.

Form 1040-NR (2019) Page **3**

Schedule A-Itemized Deductions (see instructions) 07 **Taxes You** 1 State and local income taxes Paid State and local income taxes . 1a Enter the smaller of line 1a and \$10,000 (\$5,000 if box 5 is checked) 1b **Gifts** 2 Gifts by cash or check. If you made any gift of \$250 or more, see to U.S. 2 **Charities** Other than by cash or check. If you made any gift of \$250 or more, Caution: If you see instructions. Individuals must attach Form 8283 if line 3 is over made a gift 3 and received a benefit in return, see Carryover from prior year 4 instructions. 5 Add lines 2 through 4 5 Casualty Casualty and theft loss(es) from a federally declared disaster (other than net qualified 6 and Theft disaster losses). Attach Form 4684 and enter the amount from line 18 of that form. See Losses 6 Other—from list in instructions. List type and amount ▶ Other Itemized **Deductions** 7 Total **Itemized** Add the amounts in the far right column for lines 1b through 7. Also, enter this amount on 8 **Deductions** 8

REV 03/29/20 PRO

Form **1040-NR** (2019)

Form 1040-NR (2019)

Schedule NEC—Tax on Income Not Effectively Connected With a U.S. Trade or Business (see instructions)

Page 4

% (d) Other (specify) 15 Enter amount of income under the appropriate rate of tax (see instructions) Tax on income not effectively connected with a U.S. trade or business. Add columns (a) through (d) of line 14. Enter the total here and on Form (c) 30% Capital Gains and Losses From Sales or Exchanges of Property (b) 15% (a) 10% 10c 4 12 13 a 2a 2b 20 က 4 2 9 ∞ Ξ / Dividend equivalent payments received with respect to section 871(m) Gambling—Residents of Canada only. Enter net income in column (c). Gambling winnings—Residents of countries other than Canada. Other royalties (copyrights, recording, publishing, etc.) . Multiply line 13 by rate of tax at top of each column. Real property income and natural resources royalties Add lines 1a through 12 in columns (a) through (d) Nature of income Industrial royalties (patents, trademarks, etc.) . Motion picture or T.V. copyright royalties . . . Dividends paid by foreign corporations . . Dividends paid by U.S. corporations Dividends and dividend equivalents: Paid by foreign corporations . . . Pensions and annuities Mortgage Note: Losses not allowed . . . Capital gain from line 18 below Social security benefits. If zero or less, enter -0-. 1040-NR, line 54 Other (specify) ▶ transactions Winnings Interest: Losses Q O 4 6 9 6 9 က 42 <u>ლ</u> 4

Enter only the capital gains and losses from property sales or exchanges that are from sources within the United States and not effectively connected with a U.S. business. Do not include a gain or loss on disposing of a U.S. real property interest; report these gains and losses on Schedule D Grown 1040 or 1040-SR).

Report property sales or exchanges that are effectively connected with a U.S. business on Schedule D (Form 1040 or 1040-SR), Form 4797, or both.

es or from Inited	16	(a) Kind of property and description (if necessary, attach statement of descriptive details not shown below)	(b) Date acquired (mo., day, yr.)	(c) Date sold (mo., day, yr.)	(d) Sales price	(e) Cost or other basis	(f) LOSS If (e) is more than (d), subtract (d) from (e)	(f) LOSS (g) GAIN If (e) is more than (d), subtract (d) from (e) subtract (e) from (d)
iness								
real								
these lule D								
tively								
siness	17 /	17 Add columns (f) and (g) of line 16 .				17	()	
	18	18 Capital gain. Combine columns (f) and (g) of line 17. Enter the net gain here and on line 9 above (if a loss, enter -0-) . ▶ 18	(g) of line 17. Ente	r the net gain here	and on line 9 abo	ive (if a loss, enter	-0-)	

REV 03/29/20 PRO Form **1040-NR** (2019)

Form 1040-NR (2019) Page **5**

	Schedule OI – Othe	er Information (se swer all questions	ee instructions)						
A	Of what country or countries were you a citizen or national during the tax year? INDIA								
В	In what country did you claim residence for tax purposes during the tax year? United States								
С	Have you ever applied to be a green card holder (lawful permanent resident) of the United States?								
D	Were you ever:								
1.	A U.S. citizen?								
2.	A green card holder (lawful permanent resident) of the United States?								
_	If you answer "Yes" to (1) or (2), see Pub. 519, chapter 4, for expatriation rules that apply to you. If you had a visa on the last day of the tax year, enter your visa type. If you did not have a visa, enter your U.S.								
E	if you had a visa on the last day of the tax year, enter y immigration status on the last day of the tax year. F1		i did not have a visa, ente						
F	Have you ever changed your visa type (nonimmigrant status) or U.S. immigration status?								
	If you answered "Yes," indicate the date and nature of the change. ▶								
G	List all dates you entered and left the United States during 2019. See instructions.								
	Note: If you are a resident of Canada or Mexico AND cor								
	check the box for Canada or Mexico and skip to item h	_		Mexico					
	Date entered United States Date departed United States mm/dd/yy mm/dd/yy		Pate entered United States mm/dd/yy	Date departed United States mm/dd/yy					
	Піпі/аа/уу	<u> </u>	ППП/СССТ/УУ	ППП/аа/уу					
Н	Give number of days (including vacation, nonworkdays, a	and partial days) you	were present in the Unite	d States during:					
	2017, 2018	, and 2019	9 365	*					
I	Did you file a U.S. income tax return for any prior year? .			🗵 Yes 🗌 No					
	If "Yes," give the latest year and form number you filed $% \left(1\right) =\left(1\right) \left(1\right) $.	>	1040NR						
J	Are you filing a return for a trust?								
	If "Yes," did the trust have a U.S. or foreign owner unde U.S. person, or receive a contribution from a U.S. person								
K	Did you receive total compensation of \$250,000 or more								
	If "Yes," did you use an alternative method to determine	-							
L	Income Exempt from Tax—If you are claiming exemptic complete (1) through (3) below. See Pub. 901 for more in			x treaty with a foreign country,					
1.	Enter the name of the country, the applicable tax treaty a	article, the number o	f months in prior years you	u claimed the treaty benefit, and					
	the amount of exempt income in the columns below. Atta	ach Form 8833 it req		(n)					
	(a) Country	(b) Tax treaty articl	e (c) Number of months claimed in prior tax year	1 . ,					
			· · · · · ·						
	(a) Total Enter this amount on Form 10/10-NR line 22	Do not enter it on li	ne 8 or line 12						
2.	(e) Total. Enter this amount on Form 1040-NR, line 22. Do not enter it on line 8 or line 12 ► Were you subject to tax in a foreign country on any of the income shown in 1(d) above?								
	Are you claiming treaty benefits pursuant to a Competent Authority determination?								
	If "Yes," attach a copy of the Competent Authority determination letter to your return.								
М	Check the applicable box if:								
1.	This is the first year you are making an election to treat in with a U.S. trade or business under section 871(d). See in								
2.	. You have made an election in a previous year that has not been revoked, to treat income from real property located in the United								
	States as effectively connected with a U.S. trade or busing	ness under section 8	71(d). See instructions .						

SCHEDULE E

(Form 1040 or 1040-SR)

Supplemental Income and Loss

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

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

2019 Attachment Sequence No. 13

OMB No. 1545-0074

Department of the Treasury Internal Revenue Service (99)

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

Your social security number Name(s) shown on return SHIVA KUMAR 796-78-4547 SIRUMALLA 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 2019 that would require you to file Form(s) 1099? (see instructions) Physical address of each property (street, city, state, ZIP code) 1/62 WARD 1 KADIPIKONDA HANAMKONDA WARANGAL IN 506003 В C Fair Rental Personal Use 1b Type of Property For each rental real estate property listed QJV above, report the number of fair rental and (from list below) **Days Days** personal use days. Check the **QJV** box only if you meet the requirements to file as Α 365 0 a qualified joint venture. See instructions. В В С C Type of Property: Single Family Residence 3 Vacation/Short-Term Rental 5 Land 7 Self-Rental 2 Multi-Family Residence 4 Commercial 6 Royalties 8 Other (describe) Income: **Properties:** Α 3 620. Rents received . 3 4 Royalties received . . . _ . . . 4 Expenses: 5 Advertising 5 240. 6 Auto and travel (see instructions) . . 6 450. 7 Cleaning and maintenance . . . 7 220. 8 Commissions. 8 9 9 Insurance 10 10 Legal and other professional fees . . . 11 11 12 Mortgage interest paid to banks, etc. (see instructions) 12 13 13 5,400. Other interest. 250. 14 Repairs. 14 15 15 Supplies . 16 Taxes 16 17 17 18 18 Depreciation expense or depletion . . 19 19 20 20 Total expenses. Add lines 5 through 19 6,560. 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 -5,940. 22 Deductible rental real estate loss after limitation, if any, on Form 8582 (see instructions) -5,940.) 620. 23a Total of all amounts reported on line 3 for all rental properties 23a **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 6,560. Total of all amounts reported on line 20 for all properties 23e 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 5,940. 26 Total rental real estate and royalty income or (loss). Combine lines 24 and 25. Enter the result here. If Parts II, III, IV, and line 40 on page 2 do not apply to you, also enter this amount on Schedule 1 (Form 1040 or 1040-SR), line 5, or Form 1040-NR, line 18. Otherwise, include this

amount in the total on line 41 on page 2

-5,940.

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