### Form **8879**

(Rev. January 2021)

Department of the Treasury Internal Revenue Service

### 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

Subm	nission Identification Number (SID)					
Taxpay	yer's name	Social securit	y number			
ASH	-6621					
Spouse	Spouse's name Spouse's social					
Par	Tax Return Information — Tax Year Ending December 31, 2023 (Enter	vear vou a	re authori	zing.)		
	whole dollars only on lines 1 through 5.	<i>j j</i>		9-/		
	Form 1040-SS filers use line 4 only. Leave lines 1, 2, 3, and 5 blank.					
1	Adjusted gross income		1	70,210.		
2	Total tax		2	7,710.		
3	Federal income tax withheld from Form(s) W-2 and Form(s) 1099		3	12,046.		
4	Amount you want refunded to you		4	4,336.		
5	Amount you owe		5			
Par	Taxpayer Declaration and Signature Authorization (Be sure you get and I	reep a cop	y of your	return)		
return to sen for an Agent payme author payme busine taxes person	nowledge and belief, it is true, correct, and complete. I further declare that the amounts in Part I above (original or amended) I am now authorizing. I consent to allow my intermediate service provider, transmount my return to the IRS and to receive from the IRS (a) an acknowledgement of receipt or reason for rejuty delay in processing the return or refund, and (c) the date of any refund. If applicable, I authorize the U to initiate an ACH electronic funds withdrawal (direct debit) entry to the financial institution account indent of my federal taxes owed on this return and/or a payment of estimated tax, and the financial institution rization is to remain in full force and effect until I notify the U.S. Treasury Financial Agent to terminate ent, I must contact the U.S. Treasury Financial Agent at 1-888-353-4537. Payment cancellation requess days prior to the payment (settlement) date. I also authorize the financial institutions involved in the to receive confidential information necessary to answer inquiries and resolve issues related to the payment (settlement) below is my signature for the income tax return (original or amended) I a onic Funds Withdrawal Consent.	itter, or electro ection of the tr S. Treasury are cated in the to to debit the the authoriza- uests must be processing of ayment. I furt	onic return of ansmission, and its design as preparation entry to this attion. To rever received in the electrolater acknow	riginator (ERO) (b) the reason nated Financial on software for a account. This roke (cancel) a no later than 2 nic payment of rledge that the		
Тахр	ayer's PIN: check one box only					
	▼ I authorize GLOBAL TAXES LLC to enter or generate	my PIN $\frac{4}{}$	6 6 2			
	ERO firm name signature on the income tax return (original or amended) I am now authorizing.	ř Ent	er five digits n't enter all z	, but		
	I will enter my PIN as my signature on the income tax return (original or amended) I am n if you are entering your own PIN <b>and</b> your return is filed using the Practitioner PIN meth below.					
Your	signature ▶ Date ▶ _					
Spou	se's PIN: check one box only					
Б	authorize to enter or generate	my DINI		ac my		
L	ERO firm name		er five digits	as my		
	signature on the income tax return (original or amended) I am now authorizing.		i't enter all z			
	I will enter my PIN as my signature on the income tax return (original or amended) I am n if you are entering your own PIN <b>and</b> your return is filed using the Practitioner PIN meth below.					
Spou	se's signature ▶ Date ▶					
	Practitioner PIN Method Returns Only—continue below					
Part	Certification and Authentication — Practitioner PIN Method Only					
ERO'	s <b>EFIN/PIN.</b> Enter your six-digit EFIN followed by your five-digit self-selected PIN. 2 2	-	6 0 8 er all zeros	2 7 1		
autho	fy that the above numeric entry is my PIN, which is my signature for the electronic individual income to rized to file for tax year indicated above for the taxpayer(s) indicated above. I confirm that I am submements of the Practitioner PIN method and <b>Pub. 1345,</b> Handbook for Authorized IRS e-file Providers of Inc.	itting this retu	rn in accord	dance with the		
EDO'	s signature ▶ Date ▶					
LUU	s signature ► Date ►  ERO Must Retain This Form — See Instructions					
	LIV MUSE HEIGH HIS FULLE — SEE HISHUCHUIS					

Don't Submit This Form to the IRS Unless Requested To Do So

# E1040 Department of the Treasury—Internal Revenue Service U.S. Individual Income Tax Return



£1040		artment of the Treasury—Internal Revenue Servi  S. Individual Income Tax		urn	202	3	OMB No. 1545-	0074	IRS Use Only	—Do not v	vrite or staple in this	s space.
For the year Ja	n. 1–Dec	c. 31, 2023, or other tax year beginning			, 2023, endi	ing _			, 20	See se	parate instruct	tions.
Your first name	e and m	iddle initial	Last na	me						Your so	ocial security nu	ımber
_ASHWIN	CHID.	AMBARAM	SATH	EESH	KUMAR					898	24 6623	1
If joint return, s	spouse's	s first name and middle initial	Last na	me						Spouse	's social securit	y numbe
Home address	(numbe	er and street). If you have a P.O. box, see	instruction	ons.				A	pt. no.	Preside	ential Election C	ampaigi
_100 JAC											here if you, or y	
City, town, or p	post offi	ice. If you have a foreign address, also co	mplete s	paces bel	low.	Sta	te	ZIP c	ode		if filing jointly, to this fund. Che	
_MAULDIN						SC		296		box be	low will not cha	•
Foreign countr	y name		F	Foreign pr	rovince/state/c	count	ty	Foreig	ın postal code	your ta	x or refund.	Spouse
Filing Status	. X	Single					Head of ho	useh	old (HOH)			
•	о <u>г</u>	Married filing jointly (even if only o	ne had i	ncome)			ricad or ric	ason				
Check only one box.		Married filing separately (MFS)	no naa i				Qualifying	surviv	ing spouse	(OSS)		
OHC BOX.	If v	you checked the MFS box, enter the	name c	of vour si	pouse. If you	che			• .		ild's name if th	ne
	-	ialifying person is a child but not you			,							
 Digital	At a	ny time during 2023, did you: (a) rec	eive (as	a reward	d. award. or r	navr	ment for proper	tv or	services): or	(b) sell		
Assets		nange, or otherwise dispose of a dig						•		. ,	☐ Yes 🏻	No
Standard	Som	neone can claim: You as a de	penden	t 🗌	Your spouse	e as	a dependent					
Deduction		Spouse itemizes on a separate retur	n or you	were a	dual-status a	alien	<u> </u>					
Age/Blindnes	s You	: Were born before January 2, 1	959	Are bl	ind <b>Spo</b>	use	: Was borr	befo	ore January 2	2, 1959	ls blind	
Dependent	s (see	instructions):		(2) 9	Social security		(3) Relationship	<sub>o</sub> (4	) Check the b	ox if qual	ifies for (see inst	ructions)
If more	(1) F	irst name Last name			number		to you		Child tax c	redit	Credit for other d	ependents
than four												
dependents, see instruction	ns											
and check	, —											
here L				<u> </u>								0.1.0
Income	1a	Total amount from Form(s) W-2, b	,		,							310.
Attach Form(s)		Household employee wages not re			. ,							
W-2 here. Also attach Forms	_		ed on line 1a (see instructions)							. 10		
W-2G and	d		edicaid waiver payments not reported on Form(s) W-2 (see instructions)									
1099-R if tax	e			-								
was withheld.  If you did not	l 	Employer-provided adoption bene			•					. 11		
get a Form	g									. 10		0.
W-2, see	h i	Other earned income (see instruct Nontaxable combat pay election (s	,			•		ì.		. 1h	·	
instructions.		Add lines 1a through 1h	see msu	uctions)		•				. 12	, 84.	310.
Attach Sch. B	z 2a		2a		· · i ·	· h <sup>丁</sup>	axable interest			. 12		164.
if required.	3a	' <u>-</u>	3a				axable interest Irdinary dividen	ds				
	4a		4a				axable amount					
Standard	5a	_	5a				axable amount			T		
• Single or	6a	_	6a				axable amount			. 6k		
Married filing	C	If you elect to use the lump-sum e	_	nethod					· · ·			
separately, \$13,850	7	Capital gain or (loss). Attach Sche			,		,			7		
<ul> <li>Married filing jointly or</li> </ul>	8	Additional income from Schedule								_ <u> </u>		264.
Qualifying	9	Add lines 1z, 2b, 3b, 4b, 5b, 6b, 7								. 9		210.
surviving spouse, \$27,700	10	Adjustments to income from Sche								. 10		
<ul> <li>Head of household,</li> </ul>	11	Subtract line 10 from line 9. This is								. 11		210.
\$20,800	12	Standard deduction or itemized	-							. 12		850.
<ul> <li>If you checked any box under</li> </ul>	13		` '					. 13				
Standard Deduction,	14									. 14		850.
see instructions.	15	Subtract line 14 from line 11. If zer				our f	tavabla incom	,	-	15		360

Form 1040 (2023	3)								Page Z
Tax and	16	Tax (see instructions). Check	if any from Form	(s): <b>1</b> 881	4 <b>2</b> 🗌 4972	3 🗌		16	7,710.
Credits	17	Amount from Schedule 2, lin	ne 3					17	
	18	Add lines 16 and 17	18	7,710.					
	19	Child tax credit or credit for	other dependent	ts from Sched	ule 8812			19	
	20	Amount from Schedule 3, lin	ne 8					20	
	21	Add lines 19 and 20						21	
	22	Subtract line 21 from line 18	I. If zero or less,	enter -0				22	7,710.
	23	Other taxes, including self-e	mployment tax,	from Schedule	e 2, line 21			23	0.
	24	Add lines 22 and 23. This is	your <b>total tax</b>				[	24	7,710.
Payments	25	Federal income tax withheld	I from:						
-	а	Form(s) W-2				<b>25a</b> 12	,046.		
	b	Form(s) 1099				25b			
	С	Other forms (see instructions	s)			25c			
	d	Add lines 25a through 25c						25d	12,046.
If you have a	26	2023 estimated tax paymen	ts and amount a	pplied from 20	)22 return			26	
qualifying child,	27	Earned income credit (EIC)			No .	27			
attach Sch. EIC.	28	Additional child tax credit from	m Schedule 8812	·		28			
	29	American opportunity credit	from Form 8863	3, line 8		29			
	30	Reserved for future use .				30			
	31	Amount from Schedule 3, lin	ne 15			31			
	32	Add lines 27, 28, 29, and 31	. These are your	total other pa	ayments and refu	ındable credits		32	
	33	Add lines 25d, 26, and 32. T	hese are your <b>to</b>	tal payments			[	33	12,046.
Refund	34	If line 33 is more than line 24	4, subtract line 2	4 from line 33.	This is the amou	nt you <b>overpaid</b>		34	4,336.
	35a	Amount of line 34 you want	refunded to you	ı. If Form 8888	is attached, chec	ck here	. 🗆	35a	4,336.
Direct deposit?	b	Routing number 0 7 2	0 0 0 3	2 6	<b>c</b> Type:	Checking :	Savings		
See instructions.	d	Account number 7 6 8	7 1 3 9	3 2					
	36	Amount of line 34 you want	applied to your	2024 estimate	ed tax	36			
Amount	37	Subtract line 33 from line 24	. This is the <b>amo</b>	ount you owe					
You Owe		For details on how to pay, g	o to www.irs.gov	//Payments or	see instructions .			37	
	38	Estimated tax penalty (see in	nstructions) .			38			
<b>Third Party</b>	Do	you want to allow another	person to disc	cuss this retu	rn with the IRS?	See			
Designee	ins	structions				. Yes. Co	mplete be	low.	<b>⋉</b> No
	De nai	signee's		Phone no.			onal identifica per (PIN)	ation	
0:		der penalties of perjury, I declare the	hat I have examined		accompanying scho		. ,	host	of my knowledge and
Sign		ief, they are true, correct, and com							
Here	Yo	ur signature		Date	Your occupation		If the IF	RS sei	nt you an Identity
		Prote						ion P	IN, enter it here
Joint return?	EMBEDDED SOFT					TTWARE ENGINE	E (see ins	e inst.)	
See instructions. Keep a copy for	Sp	ouse's signature. If a joint return, I	Date	Spouse's occupati	on			nt your spouse an	
your records.						(see ins		ection PIN, enter it here	
		one no. (847) 284–443	7	Email address	CILLDAMDADAMA	NIMITMA CMATT CO	,	,	
		one no. (847) 284-443 eparer's name	Preparer's signat	Email address	CHIDAMBAKAMA	SHWIN@GMAIL.CC   Date	PTIN		Check if:
Paid		M PRIYA RAM SAGAR GUPTA	1 .		מאם כווטשא	04/08/2024	P020827	7 ∩ つ	Self-employed
Preparer			1	A KAN SAC	JAK GUPIA	04/00/2024			
Use Only		m's name GLOBAL TA		INICIAITOV NI	T 00016				(678) 965-9522
Co to use to			Y CT E BRU	INDMICE N			Firm's	CIIN	84-3171965
GO TO WWW.Irs.g	uvirom	n1040 for instructions and the late	ธนาทอกกลับอก.		BAA	REV 03/07/24 PRO			Form <b>1040</b> (2023)

## SCHEDULE 1 (Form 1040)

Additional Income and Adjustments to Income

20**23**Attachment

OMB No. 1545-0074

Department of the Treasury Internal Revenue Service

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

ASHWIN CHIDAMBARAM SATHEESH KUMAR

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

Go to www.irs.gov/Form1040 for instructions and the latest information.

Attachment Sequence No. 01 Your social security number

898-24-6621

Par	t 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. Att		5	-14,264.
6	Farm income or (loss). Attach Schedule F		6	
7	Unemployment compensation		7	
8	Other income:			
а	Net operating loss	8a (	)	
b	Gambling	8b		
С	Cancellation of debt	8c		
d	Foreign earned income exclusion from Form 2555	8d (	)	
е	Income from Form 8853	8e		
f	Income from Form 8889	8f		
g	Alaska Permanent Fund dividends	8g		
h	Jury duty pay	8h		
i	Prizes and awards	8i		
j	Activity not engaged in for profit income	8j		
k	Stock options	8k		
I	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	81		
m	Olympic and Paralympic medals and USOC prize money (see			
	instructions)	8m		
n	Section 951(a) inclusion (see instructions)	8n		
0	Section 951A(a) inclusion (see instructions)	80		
р	Section 461(I) excess business loss adjustment	8p		
q	Taxable distributions from an ABLE account (see instructions)	8q		
r	Scholarship and fellowship grants not reported on Form W-2	8r		
s	Nontaxable amount of Medicaid waiver payments included on Form			
	1040, line 1a or 1d	8s (	<u>)</u>	
t	Pension or annuity from a nonqualifed deferred compensation plan or			
	a nongovernmental section 457 plan	8t	-	
	Wages earned while incarcerated	8u	-	
Z	Other income. List type and amount:			
•	Total office of the control of the c	8z	+	
9	Total other income. Add lines 8a through 8z		9	
10	Combine lines 1 through 7 and 9. This is your <b>additional income</b> . Ente	r nere and on Form	, ,	14 064
	1040, 1040-SR, or 1040-NR, line 8		10	-14,264.

Schedule 1 (Form 1040) 2023 Page **2** 

Par	t II Adjustments to Income			
11	Educator expenses		11	
12	Certain business expenses of reservists, performing artists, and fee-basis governr	nent		
	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		9a	
b	Recipient's SSN			
С	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:			
а	Jury duty pay (see instructions)			
b	Deductible expenses related to income reported on line 8I from the			
	rental of personal property engaged in for profit			
С	Nontaxable amount of the value of Olympic and Paralympic medals			
	and USOC prize money reported on line 8m			
d	Reforestation amortization and expenses	-		
е	Repayment of supplemental unemployment benefits under the Trade Act of 1974			
f	Contributions to section 501(c)(18)(D) pension plans			
g	Contributions by certain chaplains to section 403(b) plans 24g			
_	Attorney fees and court costs for actions involving certain unlawful			
	discrimination claims (see instructions)			
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			
j	Housing deduction from Form 2555			
k	Excess deductions of section 67(e) expenses from Schedule K-1 (Form			
	1041)			
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			
	Form 1040, 1040-SR, or 1040-NR, line 10	:	26	

#### **SCHEDULE E** (Form 1040)

#### **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.

Your social security number

Department of the Treasury Internal Revenue Service Name(s) shown on return

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

202	3
Attachment Sequence No.	13

OMB No. 1545-0074

	VIN CHIDAMBARAM SATHEESH KUMAR						898-24	4-6621	
Par									
	Note: If you are in the business of renting personal proper	rty, use	Schedule	C. See	instru	ctions. If you are	an indiv	idual, rep	ort farm
	rental income or loss from Form 4835 on page 2, line 40.		- / \ 4	0000					57 N
	Did you make any payments in 2023 that would require you								
В	f "Yes," did you or will you file required Form(s) 1099? .							. 🗀 Үе	s 🗌 No
1a	Physical address of each property (street, city, state, ZIF	P code)	)						
Α	123 ST MARY'S ROAD ALWARPET CHENNAI IN	N 600	018						
В									
С									
1b	Type of Property 2 For each rental real estate prope	ertv liste	ed		Fa	ir Rental	Person	al Use	0.07
	(from list below) above, report the number of fair	rental a	and			Days	Da		QJV
Α	gersonal use days. Check the Q			Α		365		0	
В	if you meet the requirements to t			В					
С	qualified joint venture. See instru	actions.	·	С					
Туре	of Property:					<u>'</u>			
1	Single Family Residence 3 Vacation/Short-Term Ren	ntal	5 Land		7	Self-Rental			
2	Multi-Family Residence 4 Commercial		6 Roya	lties	8	Other (describ	oe)		
	·								
		-		•		Properties	S:		
Incon				<b>A</b>	62.	В			С
3	Rents received	3		6	02.				
4	Royalties received	4							
Expe		_							
5	Advertising	5							
6 7	Auto and travel (see instructions)	7		1,7	E 2				
8	Cleaning and maintenance	8			٥٧.				
9	Insurance	9							
10	Legal and other professional fees	10							
11	Management fees	11		2,6	5.6				
12	Mortgage interest paid to banks, etc. (see instructions)	12		2,0	50.				
13	Other interest	13							
14	Repairs	14		3,2	26				
15	Supplies	15		2,4					
16	Taxes	16			-				
17	Utilities	17		2,1	41.				
18	Depreciation expense or depletion	18		2,6					
19	Other (list)	19							
20	Total expenses. Add lines 5 through 19	20		14,9	26.				
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 <b>Form 6198</b>	21	-	-14,2	64.				
22	Deductible rental real estate loss after limitation, if any,								
	on Form 8582 (see instructions)	22 (		14,26	4.)	(	)(	(	)
23a	Total of all amounts reported on line 3 for all rental prope	erties			23a		662.		
b	Total of all amounts reported on line 4 for all royalty prop				23b				
С	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	2,	699.		
е	Total of all amounts reported on line 20 for all properties				23e	14,	926.		
24	Income. Add positive amounts shown on line 21. Do not	<b>t</b> includ	le any los	sses			24		
25	Losses. Add royalty losses from line 21 and rental real estat	e losses	s from line	e 22. Er	nter to	tal losses here	25	(	14,264.)
26	Total rental real estate and royalty income or (loss).	Combi	ne lines 2	24 and	25. E	nter the result			
	here. If Parts II, III, and IV, and line 40 on page 2 do no	ot apply	to you,	also e	nter th	nis amount on			
	Schedule 1 (Form 1040), line 5. Otherwise, include this at	mount	in the tot	al on li	ne 41	on page 2 .	26		-14,264.

Department of the Treasury

Internal Revenue Service

### **Health Savings Accounts (HSAs)**

Attach to Form 1040, 1040-SR, or 1040-NR. Go to www.irs.gov/Form8889 for instructions and the latest information. OMB No. 1545-0074

Attachment Sequence No. 52

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

ASHWIN CHIDAMBARAM SATHEESH KUMAR

Social security number of HSA beneficiary. If both spouses have HSAs, see instructions. 898-24-6621

**Before you begin:** Complete Form 8853, Archer MSAs and Long-Term Care Insurance Contracts, if required. 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. Check the box to indicate your coverage under a high-deductible health plan (HDHP) during 2023. ■ Self-only 
 □ Family HSA contributions you made for 2023 (or those made on your behalf), including those made by the unextended due date of your tax return that were for 2023. Do not include employer contributions, contributions through a cafeteria plan, or rollovers. See instructions . . . . . . . . . . . . . . . 2 0. If you were under age 55 at the end of 2023 and, on the first day of every month during 2023, you 3 were, or were considered, an eligible individual with the same coverage, enter \$3,850 (\$7,750 for 3 3,850. Enter the amount you and your employer contributed to your Archer MSAs for 2023 from Form 8853, lines 1 and 2. If you or your spouse had family coverage under an HDHP at any time during 2023, also 4 0. 5 5 3,850. 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 2023, see the instructions for the amount to enter . . . 6 3,850. If you were age 55 or older at the end of 2023, married, and you or your spouse had family coverage 7 under an HDHP at any time during 2023, enter your additional contribution amount. See instructions. 0. 7 8 8 3,850. 9 Employer contributions made to your HSAs for 2023 . . . . . . . . . 10 150. 11 11 12 12 3,700. HSA deduction. Enter the smaller of line 2 or line 12 here and on Schedule 1 (Form 1040), Part II, line 13 13 0. Caution: If line 2 is more than line 13, you may have to pay an additional tax. See instructions. 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. 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 14b 14c 15 15 Taxable HSA distributions. Subtract line 15 from line 14c. If zero or less, enter -0-. Also, include this 16 16 If any of the distributions included on line 16 meet any of the Exceptions to the Additional 20% 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 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 18 19 19 20 **Total income.** Add lines 18 and 19. Include this amount on Schedule 1 (Form 1040), Part I, line 8f 20 Additional tax. Multiply line 20 by 10% (0.10). Include this amount in the total on Schedule 2 (Form 21