

IRS e-file Signature Authorization

2018

Department of the Treasury
Internal Revenue Service

▶ **Return completed Form 8879 to your ERO. (Don't send to the IRS.)**
▶ **Go to www.irs.gov/Form8879 for the latest information.**

Submission Identification Number (SID) ▶ 587278201905601slwlq

Taxpayer's name SURESH KUMAR REDDY AKKEMGARI	Social security number 836-55-1214
Spouse's name VENKATA LAKSHMI SWET MATHIREDDY	Spouse's social security number 956-91-5924

Part I Tax Return Information – Tax Year Ending December 31, 2018 (Whole dollars only)

1 Adjusted gross income (Form 1040, line 7; Form 1040NR, line 35)	1	156,032.
2 Total tax (Form 1040, line 15; Form 1040NR, line 61)	2	20,426.
3 Federal income tax withheld from Forms W-2 and 1099 (Form 1040, line 16; Form 1040NR, line 62a)	3	22,398.
4 Refund (Form 1040, line 20a; Form 1040-SS, Part I, line 13a; Form 1040NR, line 73a)	4	3,505.
5 Amount you owe (Form 1040, line 22; Form 1040NR, line 75)	5	

Part II Taxpayer Declaration and Signature Authorization (Be sure you get and keep a copy of your return)

Under penalties of perjury, I declare that I have examined a copy of my electronic individual income tax return and accompanying schedules and statements for the tax year ending December 31, 2018, and to the best of my knowledge and belief, they are true, correct, and complete. I further declare that the amounts in Part I above are the amounts from my electronic income tax return. I consent to allow my intermediate service provider, transmitter, or electronic return originator (ERO) to send my return to the IRS and to receive from the IRS (a) an acknowledgement of receipt or reason for rejection of the transmission, (b) the reason for any delay in processing the return or refund, and (c) the date of any refund. If applicable, I authorize the U.S. Treasury and its designated Financial Agent to initiate an ACH electronic funds withdrawal (direct debit) entry to the financial institution account indicated in the tax preparation software for payment of my federal taxes owed on this return and/or a payment of estimated tax, and the financial institution to debit the entry to this account. This authorization is to remain in full force and effect until I notify the U.S. Treasury Financial Agent to terminate the authorization. To revoke (cancel) a payment, I must contact the U.S. Treasury Financial Agent at 1-888-353-4537. Payment cancellation requests must be received no later than 2 business days prior to the payment (settlement) date. I also authorize the financial institutions involved in the processing of the electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payment. I further acknowledge that the personal identification number (PIN) below is my signature for my electronic income tax return and, if applicable, my Electronic Funds Withdrawal Consent.

Taxpayer's PIN: check one box only

I authorize GLOBAL TAXES LLC to enter or generate my PIN as my signature on my tax year 2018 electronically filed income tax return.

5	1	2	1	4
---	---	---	---	---

Enter five digits, but don't enter all zeros

I will enter my PIN as my signature on my tax year 2018 electronically filed income tax return. Check this box **only** if you are entering your own PIN **and** your return is filed using the Practitioner PIN method. The ERO must complete Part III below.

Your signature ▶ _____ Date ▶ _____

Spouse's PIN: check one box only

I authorize GLOBAL TAXES LLC to enter or generate my PIN as my signature on my tax year 2018 electronically filed income tax return.

1	5	9	2	4
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Enter five digits, but don't enter all zeros

I will enter my PIN as my signature on my tax year 2018 electronically filed income tax return. Check this box **only** if you are entering your own PIN **and** your return is filed using the Practitioner PIN method. The ERO must complete Part III below.

Spouse's signature ▶ _____ Date ▶ _____

Practitioner PIN Method Returns Only—continue below

Part III Certification and Authentication – Practitioner PIN Method Only

ERO's EFIN/PIN. Enter your six-digit EFIN followed by your five-digit self-selected PIN.

5	8	7	2	7	8	1	2	3	4	5
---	---	---	---	---	---	---	---	---	---	---

Don't enter all zeros

I certify that the above numeric entry is my PIN, which is my signature for the tax year 2018 electronically filed income tax return for the taxpayer(s) indicated above. I confirm that I am submitting this return in accordance with the requirements of the Practitioner PIN method and **Pub. 1345**, Handbook for Authorized IRS e-file Providers of Individual Income Tax Returns.

ERO's signature ▶ _____ Date ▶ _____

ERO Must Retain This Form – See Instructions
Don't Submit This Form to the IRS Unless Requested To Do So

**Acknowledgement and General Information for
Taxpayers Who File Returns Electronically**

Thank you for participating in IRS *e-file*.

836-55-1214

Taxpayer name S AKKEMGARI & V MATHIREDDY

Taxpayer address (optional)

1425 CHINQUA PINE DR

CARY NC 27519

1. Your federal income tax return for 2018 was filed electronically with the Philadelphia Submission Processing Center. The electronic filing services were provided by GLOBAL TAXES LLC.
2. Your return was accepted on 02/25/2019 using a Personal Identification Number (PIN) as your electronic signature. You entered a PIN or authorized the Electronic Return Originator (ERO) to enter or generate a PIN for you. The Submission ID assigned to your return is 587278201905601s1wlq.
3. Your return was accepted on _____ Allow 4 to 6 weeks for the processing of your return. The Earned Income Credit or a dependent's exemption on your return may be reduced or disallowed due to a child's name and social security number mismatch.
4. Your electronic funds withdrawal payment request was accepted for processing.
5. Your electronic funds withdrawal payment request was not accepted for processing. Refer to the "If You Owe Tax" section.
6. Your Form 4868, Application for Automatic Extension of Time to File U.S. Individual Income Tax Return, was accepted on _____. The Submission ID assigned to your extension is _____.

**DO NOT SEND A PAPER COPY OF YOUR RETURN TO THE IRS.
IF YOU DO, IT WILL DELAY THE PROCESSING OF THE RETURN.**

If You Need to Make a Change to Your Return

If you need to make a change or correct the return you filed electronically, you should send a Form 1040X, Amended U.S. Individual Income Tax Return, to the IRS Submission Processing Center that processes paper returns for your area. The address is available at www.irs.gov, or you can call the IRS toll-free at 1-800-829-1040.

If You Need to Ask About Your Refund

The IRS notifies your Electronic Return Originator (ERO) when your return is accepted, usually within 48 hours. If your return was not accepted, the IRS notifies your ERO of the reasons for rejection. If it has been more than three weeks since the IRS accepted your return and you have not received your refund, go to www.irs.gov and click on "Where's My Refund?" to view your refund status. Exception: If box 3 above is checked, allow 4 to 6 weeks for processing of your return. A notice will be sent to you advising of changes to your return.

Also, you can call the TeleTax line at 1-800-829-4477, for automated refund information. You should have available the first social security number shown on your return, your filing status, and the exact amount of the refund you expect. TeleTax gives you the date for mailing or depositing your refund. You should receive your refund check within 30 days of the date given by TeleTax, or within one week of that date, if you chose direct deposit. If you do not receive it by then, or if TeleTax does not give your refund information, call the Refund Hotline at 1-800-829-1954.

The IRS uses refunds to cover overdue taxes and notifies you when this occurs. The Fiscal Service offsets refunds through the Treasury Offset Program to cover past due child support, federal agency non-tax debts such as student loans and state income tax obligations. Fiscal Service sends you an offset notice if it applies your refund or part of your refund to non-tax debts. If you have questions about the offset, contact the agency identified in the notice. You may also call the Treasury Offset Program Call Center at 1-800-304-3107, if you have additional questions.

If You Owe Tax

If your return has a balance due, you must pay the amount you owe by the prescribed due date. If you paid by electronic funds withdrawal (direct debit) or by credit card, no voucher is needed. The credit card service providers will charge a convenience fee based on the amount of taxes you are paying. The fees and the type of credit or debit cards accepted may vary between providers. You will be told the amount of the fee during the transaction and you will be given the option to either continue or end the transaction. For information on paying your taxes electronically, including by credit or debit card, go to www.irs.gov/e-pay.

If you are not paying electronically you may use Form 1040-V, Payment Voucher, which you can obtain from your Electronic Return Originator. If the IRS does not receive your payment by the prescribed due date, you will receive a notice that requests full payment of the tax due, plus penalties and interest. If you can not pay the amount in full, complete Form 9465, Installment Agreement Request, which you may file electronically. To apply for an installment agreement online, go to www.irs.gov. You may also order Form 9465 by calling 1-800-TAX-FORM (1-800-829-3676). If approved, the IRS charges a user fee to set up an installment agreement.

If You Need to Inquire About Your Electronic Funds Withdrawal Payment

You may call 1-888-353-4537 to inquire about the status of your electronic funds withdrawal payment. If there is a change to the bank account information included on your return, you should call this number to cancel a scheduled payment. You should have available the social security number of the first person listed on the tax return, the payment amount, and the bank account number. Cancellation requests must be received no later than 11:59 p.m. E.T. two business days prior to the scheduled payment date.

Tax Refund Related Financial Products

Financial institutions offer a variety of financial products to taxpayers based on their refunds. Contracts for financial products are between you and the financial institution. The IRS is not associated with the contract. **If you have questions about tax refund related products, contact your Electronic Return Originator or the lender.**

Filing status: Single Married filing jointly Married filing separately Head of household Qualifying widow(er)

Your first name and initial: SURESH KUMAR REDDY Last name: AKKEMGARI Your social security number: 836-55-1214

Your standard deduction: Someone can claim you as a dependent You were born before January 2, 1954 You are blind

If joint return, spouse's first name and initial: VENKATA LAKSHMI SWET Last name: MATHIREDDY Spouse's social security number: 956-91-5924

Spouse standard deduction: Someone can claim your spouse as a dependent Spouse was born before January 2, 1954 Full-year health care coverage or exempt (see inst.)

Spouse is blind Spouse itemizes on a separate return or you were dual-status alien

Home address (number and street). If you have a P.O. box, see instructions: 1425 CHINQUA PINE DR Apt. no. Presidential Election Campaign (see inst.) You Spouse

City, town or post office, state, and ZIP code. If you have a foreign address, attach Schedule 6. CARY NC 27519 If more than four dependents, see inst. and ✓ here

Dependents (see instructions):		(2) Social security number	(3) Relationship to you	(4) ✓ if qualifies for (see inst.):	
(1) First name	Last name			Child tax credit	Credit for other dependents
VENYA	AKKEMGARI	956-91-5975	Daughter	<input type="checkbox"/>	<input checked="" type="checkbox"/>
				<input type="checkbox"/>	<input type="checkbox"/>
				<input type="checkbox"/>	<input type="checkbox"/>
				<input type="checkbox"/>	<input type="checkbox"/>

Sign Here Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

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

Your signature	Date	Your occupation	If the IRS sent you an Identity Protection PIN, enter it here (see inst.)
Spouse's signature. If a joint return, both must sign.	Date	Spouse's occupation	If the IRS sent you an Identity Protection PIN, enter it here (see inst.)
		SOFTWARE ENGINEER	
		SOFTWARE ENGINEER	

Paid Preparer Use Only

Preparer's name	Preparer's signature	PTIN	Firm's EIN	Check if:
APPANA RUPA VENKATA SATYA SAI MANIKUMAR		P02090332		<input type="checkbox"/> 3rd Party Designee
Firm's name ▶ GLOBAL TAXES LLC		Phone no.		<input type="checkbox"/> Self-employed
Firm's address ▶ 2530 Pebble Creek Ln Cumming GA 30041				

For Disclosure, Privacy Act, and Paperwork Reduction Act Notice, see separate instructions. Form **1040** (2018)

1 Wages, salaries, tips, etc. Attach Form(s) W-2		1	160,980.
2a Tax-exempt interest	2a	2b Taxable interest	370.
3a Qualified dividends	3a	3b Ordinary dividends	
4a IRAs, pensions, and annuities	2,913.	4b Taxable amount	0.
5a Social security benefits	5a	5b Taxable amount	
6 Total income. Add lines 1 through 5. Add any amount from Schedule 1, line 22	-5,318.	6	156,032.
7 Adjusted gross income. If you have no adjustments to income, enter the amount from line 6; otherwise, subtract Schedule 1, line 36, from line 6		7	156,032.
8 Standard deduction or itemized deductions (from Schedule A)		8	24,000.
9 Qualified business income deduction (see instructions)		9	0.
10 Taxable income. Subtract lines 8 and 9 from line 7. If zero or less, enter -0-		10	132,032.
11 a Tax (see inst.) 20,926. (check if any from: 1 <input type="checkbox"/> Form(s) 8814 2 <input type="checkbox"/> Form 4972 3 <input type="checkbox"/>)		11	20,926.
b Add any amount from Schedule 2 and check here ▶ <input type="checkbox"/>		12	500.
12 a Child tax credit/credit for other dependents 500. b Add any amount from Schedule 3 and check here ▶ <input type="checkbox"/>		13	20,426.
13 Subtract line 12 from line 11. If zero or less, enter -0-		14	0.
14 Other taxes. Attach Schedule 4		15	20,426.
15 Total tax. Add lines 13 and 14		16	22,398.
16 Federal income tax withheld from Forms W-2 and 1099		17	1,533.
17 Refundable credits: a EIC (see inst.) b Sch. 8812 c Form 8863	1,533.	18	23,931.
Add any amount from Schedule 5		19	3,505.
18 Add lines 16 and 17. These are your total payments		20a	3,505.
19 If line 18 is more than line 15, subtract line 15 from line 18. This is the amount you overpaid		21	
20a Amount of line 19 you want refunded to you. If Form 8888 is attached, check here ▶ <input type="checkbox"/>		22	
▶ b Routing number 1 2 1 0 0 0 3 5 8 ▶ c Type: <input checked="" type="checkbox"/> Checking <input type="checkbox"/> Savings		23	
▶ d Account number 3 2 5 0 3 6 7 0 4 7 9 6			
21 Amount of line 19 you want applied to your 2019 estimated tax ▶ 21			
Amount You Owe 22 Amount you owe. Subtract line 18 from line 15. For details on how to pay, see instructions ▶ 22			
23 Estimated tax penalty (see instructions) ▶ 23			

Attach Form(s) W-2. Also attach Form(s) W-2G and 1099-R if tax was withheld.

Standard Deduction for—

- Single or married filing separately, \$12,000
- Married filing jointly or Qualifying widow(er), \$24,000
- Head of household, \$18,000
- If you checked any box under Standard deduction, see instructions.

Direct deposit? See instructions.

SCHEDULE 1
(Form 1040)

Department of the Treasury
Internal Revenue Service

Additional Income and Adjustments to Income

▶ **Attach to Form 1040.**

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

OMB No. 1545-0074

2018
Attachment
Sequence No. **01**

Name(s) shown on Form 1040

S AKKEMGARI & V MATHIREDDY

Your social security number

836-55-1214

Additional Income	1-9b	Reserved	1-9b	Reserved
	10	Taxable refunds, credits, or offsets of state and local income taxes	10	
	11	Alimony received	11	
	12	Business income or (loss). Attach Schedule C or C-EZ	12	-7,636.
	13	Capital gain or (loss). Attach Schedule D if required. If not required, check here ▶ <input type="checkbox"/>	13	2,318.
	14	Other gains or (losses). Attach Form 4797	14	
	15a	Reserved	15b	
	16a	Reserved	16b	
	17	Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E	17	0.
	18	Farm income or (loss). Attach Schedule F	18	
	19	Unemployment compensation	19	
	20a	Reserved	20b	
	21	Other income. List type and amount ▶ _____	21	
	22	Combine the amounts in the far right column. If you don't have any adjustments to income, enter here and include on Form 1040, line 6. Otherwise, go to line 23	22	-5,318.
Adjustments to Income				
	23	Educator expenses	23	
	24	Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106	24	
	25	Health savings account deduction. Attach Form 8889	25	
	26	Moving expenses for members of the Armed Forces. Attach Form 3903	26	
	27	Deductible part of self-employment tax. Attach Schedule SE	27	
	28	Self-employed SEP, SIMPLE, and qualified plans	28	
	29	Self-employed health insurance deduction	29	
	30	Penalty on early withdrawal of savings	30	
	31a	Alimony paid b Recipient's SSN ▶ _____	31a	
	32	IRA deduction	32	
	33	Student loan interest deduction	33	
	34	Reserved	34	
	35	Reserved	35	
	36	Add lines 23 through 35	36	

For Paperwork Reduction Act Notice, see your tax return instructions.

Schedule 1 (Form 1040) 2018

REV 12/21/18 PRO

SCHEDULE 5
(Form 1040)

Other Payments and Refundable Credits

OMB No. 1545-0074

2018
Attachment
Sequence No. **05**

Department of the Treasury
Internal Revenue Service

▶ **Attach to Form 1040.**

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

Name(s) shown on Form 1040

S AKKEMGARI & V MATHIREDDY

Your social security number

836-55-1214

Other Payments and Refundable Credits	65	Reserved	65	
	66	2018 estimated tax payments and amount applied from 2017 return	66	
	67a	Reserved	67a	
	b	Reserved	67b	
	68-69	Reserved	68-69	
	70	Net premium tax credit. Attach Form 8962	70	
	71	Amount paid with request for extension to file (see instructions)	71	
	72	Excess social security and tier 1 RRTA tax withheld	72	1,533.
	73	Credit for federal tax on fuels. Attach Form 4136	73	
	74	Credits from Form: a <input type="checkbox"/> 2439 b <input checked="" type="checkbox"/> Reserved c <input type="checkbox"/> 8885 d <input type="checkbox"/> _____	74	
75	Add the amounts in the far right column. These are your total other payments and refundable credits . Enter here and include on Form 1040, line 17.	75	1,533.	

For Paperwork Reduction Act Notice, see your tax return instructions.

REV 02/14/19 PRO

Schedule 5 (Form 1040) 2018

**SCHEDULE C
(Form 1040)**

Department of the Treasury
Internal Revenue Service (99)

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

▶ Go to www.irs.gov/ScheduleC for instructions and the latest information.
▶ Attach to Form 1040, 1040NR, or 1041; partnerships generally must file Form 1065.

OMB No. 1545-0074

2018
Attachment
Sequence No. **09**

Name of proprietor VENKATA LAKSHMI SWET MATHIREDDY		Social security number (SSN) 956-91-5924
A Principal business or profession, including product or service (see instructions) LAKSHMI CONSULTANCY SERVICES	B Enter code from instructions ▶ 5 4 1 9 9 0	
C Business name. If no separate business name, leave blank. LAKSHMI CONSULTANCY SERVICES	D Employer ID number (EIN) (see instr.) 	
E Business address (including suite or room no.) ▶ 1425 CHINQUA PINE DR City, town or post office, state, and ZIP code CARY, NC 27519		
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 2018? 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 2018, check here		<input checked="" type="checkbox"/>
I Did you make any payments in 2018 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 Forms 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	2,450.
2 Returns and allowances	2	
3 Subtract line 2 from line 1	3	2,450.
4 Cost of goods sold (from line 42)	4	
5 Gross profit. Subtract line 4 from line 3	5	2,450.
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	2,450.

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

8 Advertising	8		18 Office expense (see instructions)	18	4,885.
9 Car and truck expenses (see instructions).	9		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		21 Repairs and maintenance	21	
14 Employee benefit programs (other than on line 19)	14		22 Supplies (not included in Part III)	22	
15 Insurance (other than health)	15		23 Taxes and licenses	23	
16 Interest (see instructions):			24 Travel and meals:		
a Mortgage (paid to banks, etc.)	16a		a Travel	24a	4,585.
b Other	16b		b Deductible meals (see instructions)	24b	616.
17 Legal and professional services	17		25 Utilities	25	
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	
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: _____ and (b) the part of your home used for business: _____. 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 12 (or Form 1040NR, line 13) 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				-7,636.
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 12 (or Form 1040NR, line 13) 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 All investment is at risk.
32b Some investment is not at risk.

**SCHEDULE D
(Form 1040)**

Capital Gains and Losses

OMB No. 1545-0074

2018

Attachment
Sequence No. **12**

Department of the Treasury
Internal Revenue Service (99)

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

Name(s) shown on return

S AKKEMGARI & V MATHIREDDY

Your social security number

836-55-1214

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

See instructions for how to figure the amounts to enter on the lines below. This form may be easier to complete if you round off cents to whole dollars.	(d) Proceeds (sales price)	(e) Cost (or other basis)	(g) Adjustments to gain or loss from Form(s) 8949, Part I, line 2, column (g)	(h) Gain or (loss) Subtract column (e) from column (d) and combine the result with column (g)
1a Totals for all short-term transactions reported on Form 1099-B for which basis was reported to the IRS and for which you have no adjustments (see instructions). However, if you choose to report all these transactions on Form 8949, leave this line blank and go to line 1b .				
1b Totals for all transactions reported on Form(s) 8949 with Box A checked	52,262.	51,810.	1,866.	2,318.
2 Totals for all transactions reported on Form(s) 8949 with Box B checked				
3 Totals for all transactions reported on Form(s) 8949 with Box C checked				
4 Short-term gain from Form 6252 and short-term gain or (loss) from Forms 4684, 6781, and 8824				4
5 Net short-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1				5
6 Short-term capital loss carryover. Enter the amount, if any, from line 8 of your Capital Loss Carryover Worksheet in the instructions				6 ()
7 Net short-term capital gain or (loss). Combine lines 1a through 6 in column (h). If you have any long-term capital gains or losses, go to Part II below. Otherwise, go to Part III on the back				7 2,318.

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

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

Part III Summary

16	Combine lines 7 and 15 and enter the result	16	2,318.
	<ul style="list-style-type: none"> • If line 16 is a gain, enter the amount from line 16 on Schedule 1 (Form 1040), line 13, or Form 1040NR, line 14. Then go to line 17 below. • If line 16 is a loss, skip lines 17 through 20 below. Then go to line 21. Also be sure to complete line 22. • If line 16 is zero, skip lines 17 through 21 below and enter -0- on Schedule 1 (Form 1040), line 13, or Form 1040NR, line 14. Then go to line 22. 		
17	Are lines 15 and 16 both gains? <input type="checkbox"/> Yes. Go to line 18. <input checked="" type="checkbox"/> No. Skip lines 18 through 21, and go to line 22.		
18	If you are required to complete the 28% Rate Gain Worksheet (see instructions), enter the amount, if any, from line 7 of that worksheet ▶	18	
19	If you are required to complete the Unrecaptured Section 1250 Gain Worksheet (see instructions), enter the amount, if any, from line 18 of that worksheet ▶	19	
20	Are lines 18 and 19 both zero or blank? <input type="checkbox"/> Yes. Complete the Qualified Dividends and Capital Gain Tax Worksheet in the instructions for Form 1040, line 11a (or in the instructions for Form 1040NR, line 42). Don't complete lines 21 and 22 below. <input type="checkbox"/> No. Complete the Schedule D Tax Worksheet in the instructions. Don't complete lines 21 and 22 below.		
21	If line 16 is a loss, enter here and on Schedule 1 (Form 1040), line 13, or Form 1040NR, line 14, the smaller of: <ul style="list-style-type: none"> • The loss on line 16; or • (\$3,000), or if married filing separately, (\$1,500) } 	21	()
	Note: When figuring which amount is smaller, treat both amounts as positive numbers.		
22	Do you have qualified dividends on Form 1040, line 3a, or Form 1040NR, line 10b? <input type="checkbox"/> Yes. Complete the Qualified Dividends and Capital Gain Tax Worksheet in the instructions for Form 1040, line 11a (or in the instructions for Form 1040NR, line 42). <input checked="" type="checkbox"/> No. Complete the rest of Form 1040 or Form 1040NR.		

**SCHEDULE E
(Form 1040)**

Supplemental Income and Loss

OMB No. 1545-0074

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

2018

Department of the Treasury
Internal Revenue Service (99)

▶ Attach to Form 1040, 1040NR, or Form 1041.

Attachment
Sequence No. **13**

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

Name(s) shown on return

Your social security number

S AKKEMGARI & V MATHIREDDY

836-55-1214

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 or C-EZ (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 2018 that would require you to file Form(s) 1099? (see instructions) Yes No
B If "Yes," did you or will you file required Forms 1099? Yes No

1a	Physical address of each property (street, city, state, ZIP code)				
A	MARATHAHALLI BANAGLORE KARNATAKA IN 560037				
B					
C					
1b	Type of Property (from list below)	2 For each rental real estate property listed above, report the number of fair rental and personal use days. Check the QJV box only if you meet the requirements to file as a qualified joint venture. See instructions.	Fair Rental Days	Personal Use Days	QJV
A	3		A 365	0	<input type="checkbox"/>
B			B		<input type="checkbox"/>
C			C		<input type="checkbox"/>

Type of Property:

- 1 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:	A	B	C
3	Rents received	3	500.		
4	Royalties received	4			
Expenses:					
5	Advertising	5			
6	Auto and travel (see instructions)	6			
7	Cleaning and maintenance	7			
8	Commissions.	8			
9	Insurance	9			
10	Legal and other professional fees	10			
11	Management fees	11			
12	Mortgage interest paid to banks, etc. (see instructions)	12			
13	Other interest.	13	500.		
14	Repairs.	14			
15	Supplies	15			
16	Taxes	16			
17	Utilities.	17			
18	Depreciation expense or depletion	18			
19	Other (list) ▶	19			
20	Total expenses. Add lines 5 through 19	20	500.		
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	0.		
22	Deductible rental real estate loss after limitation, if any, on Form 8582 (see instructions)	22	(0.)	()	()
23a	Total of all amounts reported on line 3 for all rental properties	23a		500.	
b	Total of all amounts reported on line 4 for all royalty properties	23b			
c	Total of all amounts reported on line 12 for all properties	23c			
d	Total of all amounts reported on line 18 for all properties	23d			
e	Total of all amounts reported on line 20 for all properties	23e		500.	
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	(0.)		
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), line 17, or Form 1040NR, line 18. Otherwise, include this amount in the total on line 41 on page 2.	26			0.

Health Savings Accounts (HSAs)

▶ **Attach to Form 1040 or Form 1040NR.**
 ▶ **Go to www.irs.gov/Form8889 for instructions and the latest information.**

Name(s) shown on Form 1040 or Form 1040NR
SURESH KUMAR REDDY AKKEMGARI

Social security number of HSA beneficiary. If both spouses have HSAs, see instructions ▶ **836-55-1214**

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 2018 (see instructions) ▶	<input type="checkbox"/> Self-only	<input checked="" type="checkbox"/> Family
2	HSA contributions you made for 2018 (or those made on your behalf), including those made from January 1, 2019, through April 15, 2019, that were for 2018. 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 2018, and on the first day of every month during 2018, you were, or were considered, an eligible individual with the same coverage, enter \$3,450 (\$6,900 for family coverage). All others , see the instructions for the amount to enter	3	6,900.
4	Enter the amount you and your employer contributed to your Archer MSAs for 2018 from Form 8853, lines 1 and 2. If you or your spouse had family coverage under an HDHP at any time during 2018, 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	6,900.
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 2018, see the instructions for the amount to enter	6	6,900.
7	If you were age 55 or older at the end of 2018, married, and you or your spouse had family coverage under an HDHP at any time during 2018, enter your additional contribution amount (see instructions)	7	
8	Add lines 6 and 7	8	6,900.
9	Employer contributions made to your HSAs for 2018	9	5,341.
10	Qualified HSA funding distributions	10	
11	Add lines 9 and 10	11	5,341.
12	Subtract line 11 from line 8. If zero or less, enter -0-	12	1,559.
13	HSA deduction. Enter the smaller of line 2 or line 12 here and on Schedule 1 (Form 1040), line 25, or Form 1040NR, line 25	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.

14a	Total distributions you received in 2018 from all HSAs (see instructions)	14a	
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	
15	Qualified medical expenses paid using HSA distributions (see instructions)	15	
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), line 21, or Form 1040NR, line 21. On the dotted line next to line 21, enter "HSA" and the amount	16	
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 4 (Form 1040), line 62, or Form 1040NR, line 60. Check box c on Schedule 4 (Form 1040), line 62, or box b on Form 1040NR, line 60. 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), line 21, or Form 1040NR, line 21. On the dotted line next to Schedule 1 (Form 1040), line 21, or Form 1040NR, line 21, enter "HSA" and the amount	20	
21	Additional tax. Multiply line 20 by 10% (0.10). Include this amount in the total on Schedule 4 (Form 1040), line 62, or Form 1040NR, line 60. Check box c on Schedule 4 (Form 1040), line 62, or box b on Form 1040NR, line 60. Enter "HDHP" and the amount on the line next to the box	21	

Paid Preparer's Due Diligence Checklist

Department of the Treasury
Internal Revenue Service

Earned Income Credit (EIC), American Opportunity Tax Credit (AOTC), Child Tax Credit (CTC) (including the Additional Child Tax Credit (ACTC) and Credit for Other Dependents (ODC)), and Head of Household (HOH) Filing Status

▶ To be completed by preparer and filed with Form 1040, 1040NR, 1040SS, or 1040PR.

▶ Go to www.irs.gov/Form8867 for instructions and the latest information.

2018

Attachment Sequence No. **70**

Taxpayer name(s) shown on return S AKKEMGARI & V MATHIREDDY	Taxpayer identification number 836-55-1214
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Enter preparer's name and PTIN APPANA RUPA VENKATA SATYA SAI MANIKUMAR	PTIN P02090332
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Part I Due Diligence Requirements

Please check the appropriate box for the credit(s) and/or HOH filing status claimed on this return and complete the related Parts I-V for the benefit(s), and/or HOH filing status claimed (check all that apply).	EIC	CTC/ ACTC/ODC	AOTC	HOH
	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
1 Did you complete the return based on information for tax year 2018 provided by the taxpayer or reasonably obtained by you?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No			
2 If credits are claimed on the return, did you complete the applicable EIC and/or CTC/ACTC/ODC worksheets found in the Form 1040, 1040SS, 1040PR, or 1040NR instructions, and/or the AOTC worksheet found in the Form 8863 instructions, or your own worksheet(s) that provides the same information, and all related forms and schedules for each credit claimed?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> N/A			
3 Did you satisfy the knowledge requirement? To meet the knowledge requirement, you must do both of the following. • Interview the taxpayer, ask questions, and document the taxpayer's responses to determine that the taxpayer is eligible to claim the credit(s) and/or HOH filing status. • Review information to determine that the taxpayer is eligible to claim the credit(s) and/or HOH filing status and the amount of any credit(s) claimed.	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No			
4 Did any information provided by the taxpayer or a third party for use in preparing the return, or information reasonably known to you, appear to be incorrect, incomplete, or inconsistent? (If "Yes," answer questions 4a and 4b. If "No," go to question 5.)	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No			
a Did you make reasonable inquiries to determine the correct, complete, and consistent information?	<input type="checkbox"/> Yes <input type="checkbox"/> No			
b Did you document your inquiries? (Documentation should include the questions you asked, whom you asked, when you asked, the information that was provided, and the impact the information had on your preparation of the return.)	<input type="checkbox"/> Yes <input type="checkbox"/> No			
5 Did you satisfy the record retention requirement? To meet the record retention requirement, you must keep a copy of your documentation referenced in 4b, a copy of this Form 8867, a copy of any applicable worksheet(s), a record of how, when, and from whom the information used to prepare Form 8867 and any applicable worksheet(s) was obtained, and a copy of any document(s) provided by the taxpayer that you relied on to determine eligibility for the credit(s) and/or HOH filing status or to compute the amount of the credit(s) List those documents, if any, that you relied on. _____ _____ _____	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No			
6 Did you ask the taxpayer whether he/she could provide documentation to substantiate eligibility for the credit(s) and/or HOH filing status and the amount of any credit(s) claimed on the return if his/her return is selected for audit?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No			
7 Did you ask the taxpayer if any of these credits were disallowed or reduced in a previous year? (If credits were disallowed or reduced, go to question 7a; if not, go to question 8.)	<input type="checkbox"/> Yes <input type="checkbox"/> No <input checked="" type="checkbox"/> N/A			
a Did you complete the required recertification Form 8862?	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> N/A			
8 If the taxpayer is reporting self-employment income, did you ask questions to prepare a complete and correct Form 1040, Schedule C?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> N/A			

Part II Due Diligence Questions for Returns Claiming EIC (If the return does not claim EIC, go to Part III.)

	EIC	CTC/ ACTC/ODC	AOTC	HOH
9a Have you determined that this taxpayer is, in fact, eligible to claim the EIC for the number of children for whom the EIC is claimed, or to claim the EIC if the taxpayer has no qualifying child? (Skip 9b and 9c if the taxpayer is claiming the EIC and does not have a qualifying child.)	<input type="checkbox"/> Yes <input type="checkbox"/> No			
b Did you ask the taxpayer if the child lived with the taxpayer for over half of the year, even if the taxpayer has supported the child the entire year?	<input type="checkbox"/> Yes <input type="checkbox"/> No			
c Did you explain to the taxpayer the rules about claiming the EIC when a child is the qualifying child of more than one person (tiebreaker rules)?	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> N/A			

Part III Due Diligence Questions for Returns Claiming CTC/ACTC/ODC (If the return does not claim CTC, ACTC, or ODC, go to Part IV.)

	EIC	CTC/ ACTC/ODC	AOTC	HOH
10 Have you determined that each qualifying person for the CTC/ACTC/ODC is the taxpayer's dependent who is a citizen, national, or resident of the United States?		<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No		
11 Did you explain to the taxpayer that he/she may not claim the CTC/ACTC if the taxpayer has not lived with the child for over half of the year, even if the taxpayer has supported the child, unless the child's custodial parent has released a claim to exemption for the child?		<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> N/A		
12 Did you explain to the taxpayer the rules about claiming the CTC/ACTC/ODC for a child of divorced or separated parents (or parents who live apart), including any requirement to attach a Form 8332 or similar statement to the return?		<input type="checkbox"/> Yes <input type="checkbox"/> No <input checked="" type="checkbox"/> N/A		

Part IV Due Diligence Questions for Returns Claiming AOTC (If the return does not claim AOTC, go to Part V.)

	EIC	CTC/ ACTC/ODC	AOTC	HOH
13 Did the taxpayer provide the required substantiation for the credit, including a Form 1098-T and/or receipts for the qualified tuition and related expenses for the claimed AOTC?			<input type="checkbox"/> Yes <input type="checkbox"/> No	

Part V Due Diligence Questions for Claiming HOH (If the return does not claim HOH filing status, go to Part VI.)

	EIC	CTC/ ACTC/ODC	AOTC	HOH
14 Have you determined that the taxpayer was unmarried or considered unmarried on the last day of the tax year and provided more than half of the cost of keeping up a home for the year for a qualifying person?				<input type="checkbox"/> Yes <input type="checkbox"/> No

Part VI Eligibility Certification

- ▶ **You will have complied with all due diligence requirements for claiming the applicable credit(s) and/or HOH filing status on the return of the taxpayer identified above if you:**
 - A. Interview the taxpayer, ask adequate questions, document the taxpayer's responses on the return or in your notes, review adequate information to determine if the taxpayer is eligible to claim the credit(s) and/or HOH filing status and to determine the amount of the credit(s) claimed;
 - B. Complete this Form 8867 truthfully and accurately and complete the actions described in this checklist for any applicable credit(s) claimed and HOH filing status, if claimed;
 - C. Submit Form 8867 in the manner required; **and**
 - D. Keep all five of the following records for 3 years from the latest of the dates specified in the Form 8867 instructions under *Document Retention*.
 - 1. A copy of Form 8867;
 - 2. The applicable worksheet(s) or your own worksheet(s) for any credit(s) claimed;
 - 3. Copies of any documents provided by the taxpayer on which you relied to determine eligibility for the credit(s) and/or HOH filing status;
 - 4. A record of how, when, and from whom the information used to prepare this form and the applicable worksheet(s) was obtained; and
 - 5. A record of any additional questions you may have asked to determine eligibility to claim the credit(s), and/or HOH filing status and the amount(s) of any credit(s) claimed and the taxpayer's answers.
- ▶ **If you have not complied with all due diligence requirements, you may have to pay a \$520 penalty for each failure to comply related to a claim of an applicable credit or HOH filing status.**

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

Department of the Treasury
Internal Revenue Service (99)

▶ See separate instructions.

▶ Attach to Form 1040 or Form 1041.

▶ Go to www.irs.gov/Form8582 for instructions and the latest information.

2018
Attachment
Sequence No. **88**

Name(s) shown on return

S AKKEMGARI & V MATHIREDDY

Identifying number

836-55-1214

Part I 2018 Passive Activity Loss

Caution: Complete Worksheets 1, 2, and 3 before completing Part I.

Rental Real Estate Activities With Active Participation (For the definition of active participation, see **Special Allowance for Rental Real Estate Activities** in the instructions.)

1a Activities with net income (enter the amount from Worksheet 1, column (a))	1a	0.	
b Activities with net loss (enter the amount from Worksheet 1, column (b))	1b	(0.)	
c Prior years' unallowed losses (enter the amount from Worksheet 1, column (c))	1c	()	
d Combine lines 1a, 1b, and 1c	1d		0.

Commercial Revitalization Deductions From Rental Real Estate Activities

2a Commercial revitalization deductions from Worksheet 2, column (a)	2a	()	
b Prior year unallowed commercial revitalization deductions from Worksheet 2, column (b)	2b	()	
c Add lines 2a and 2b	2c	()	

All Other Passive Activities

3a Activities with net income (enter the amount from Worksheet 3, column (a))	3a		
b Activities with net loss (enter the amount from Worksheet 3, column (b))	3b	()	
c Prior years' unallowed losses (enter the amount from Worksheet 3, column (c))	3c	()	
d Combine lines 3a, 3b, and 3c	3d		

4 Combine lines 1d, 2c, and 3d. If this line is zero or more, stop here and include this form with your return; all losses are allowed, including any prior year unallowed losses entered on line 1c, 2b, or 3c. Report the losses on the forms and schedules normally used If line 4 is a loss and: <ul style="list-style-type: none"> • Line 1d is a loss, go to Part II. • Line 2c is a loss (and line 1d is zero or more), skip Part II and go to Part III. • Line 3d is a loss (and lines 1d and 2c are zero or more), skip Parts II and III and go to line 15. 	4		0.
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Caution: If your filing status is married filing separately and you lived with your spouse at any time during the year, **do not** complete Part II or Part III. Instead, go to line 15.

Part II Special Allowance for Rental Real Estate Activities With Active Participation

Note: Enter all numbers in Part II as positive amounts. See instructions for an example.

5 Enter the smaller of the loss on line 1d or the loss on line 4	5		
6 Enter \$150,000. If married filing separately, see instructions	6		
7 Enter modified adjusted gross income, but not less than zero (see instructions) Note: If line 7 is greater than or equal to line 6, skip lines 8 and 9, enter -0- on line 10. Otherwise, go to line 8.	7		
8 Subtract line 7 from line 6	8		
9 Multiply line 8 by 50% (0.50). Do not enter more than \$25,000. If married filing separately, see instructions	9		
10 Enter the smaller of line 5 or line 9 If line 2c is a loss, go to Part III. Otherwise, go to line 15.	10		0.

Part III Special Allowance for Commercial Revitalization Deductions From Rental Real Estate Activities

Note: Enter all numbers in Part III as positive amounts. See the example for Part II in the instructions.

11 Enter \$25,000 reduced by the amount, if any, on line 10. If married filing separately, see instructions	11		
12 Enter the loss from line 4	12		
13 Reduce line 12 by the amount on line 10	13		
14 Enter the smallest of line 2c (treated as a positive amount), line 11, or line 13	14		

Part IV Total Losses Allowed

15 Add the income, if any, on lines 1a and 3a and enter the total	15		
16 Total losses allowed from all passive activities for 2018. Add lines 10, 14, and 15. See instructions to find out how to report the losses on your tax return	16		

Caution: The worksheets must be filed with your tax return. Keep a copy for your records.

Worksheet 1—For Form 8582, Lines 1a, 1b, and 1c (See instructions.)

Name of activity	Current year		Prior years	Overall gain or loss	
	(a) Net income (line 1a)	(b) Net loss (line 1b)	(c) Unallowed loss (line 1c)	(d) Gain	(e) Loss
MARATHAHALLI	0.	0.		0.	
Total. Enter on Form 8582, lines 1a, 1b, and 1c	0.	0.			

Worksheet 2—For Form 8582, Lines 2a and 2b (See instructions.)

Name of activity	(a) Current year deductions (line 2a)	(b) Prior year unallowed deductions (line 2b)	(c) Overall loss
Total. Enter on Form 8582, lines 2a and 2b			

Worksheet 3—For Form 8582, Lines 3a, 3b, and 3c (See instructions.)

Name of activity	Current year		Prior years	Overall gain or loss	
	(a) Net income (line 3a)	(b) Net loss (line 3b)	(c) Unallowed loss (line 3c)	(d) Gain	(e) Loss
Total. Enter on Form 8582, lines 3a, 3b, and 3c					

Worksheet 4—Use this worksheet if an amount is shown on Form 8582, line 10 or 14 (See instructions.)

Name of activity	Form or schedule and line number to be reported on (see instructions)	(a) Loss	(b) Ratio	(c) Special allowance	(d) Subtract column (c) from column (a)
Total			1.00		

Worksheet 5—Allocation of Unallowed Losses (See instructions.)

Name of activity	Form or schedule and line number to be reported on (see instructions)	(a) Loss	(b) Ratio	(c) Unallowed loss
Total			1.00	

< Staple All Pages of Your Return and W-2s Here

North Carolina Department of Revenue

Amended Return

For calendar year 2018, or fiscal year beginning <u>18</u> and ending		Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>
SURESH KUMAR AKKEMGARI VENKATA LAKSH MATHIREDDY 1425 CHINQUA PINE DR CARY NC 27519 DAVI		Are you a veteran? <input type="checkbox"/> <input checked="" type="checkbox"/> Is your spouse a veteran? <input type="checkbox"/> <input checked="" type="checkbox"/>
Your SSN: 836551214 Spouse's SSN: 956915924		
Filing Status <input type="checkbox"/> 1. Single <input checked="" type="checkbox"/> 2. Married Filing Jointly <input type="checkbox"/> 3. Married Filing Separately <input type="checkbox"/> 4. Head of Household <input type="checkbox"/> 5. Qualifying Widow(er)		
Were you a resident of N.C. for the entire year? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		Year spouse died: <input type="checkbox"/> Return for deceased taxpayer. Date of death:
Was your spouse a resident for the entire year? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		<input type="checkbox"/> Return for deceased spouse. Date of death:
N.C. Education Endowment Fund: You may contribute to the N.C. Education Endowment Fund by making a contribution or designating some or all of your overpayment to the Fund. To make a contribution, enclose Form NC-EDU and your payment of \$ <u>0</u> . To designate your overpayment to the Fund, enter the amount of your designation on Page 2, Line 31. (See instructions for information about the Fund.)		
<input type="checkbox"/> Select box if you or, if married filing jointly, your spouse were out of the country on April 15 and a U.S. citizen or resident.		
<input type="checkbox"/> Select box if return is filed and signed by Executor, Administrator, or Court-Appointed Personal Representative.		

FS 2 PP Y DT N OC N TPRES N SPRES N VT N SVT N

AKKE 1425 27519 DS N EA N TD SD

SURESH KUMAR AKKEMGARI 836551214

VENKATA LAKSH MATHIREDDY 956915924 NC 27519

1425 CHINQUA PINE DR CARY

06 156032 16 0 26C 0

07 0 18 Y 0 26E 0

09 0 20A 7271 EU

10A 0 20B 0 27 0

10B 0 21A 0 29 0

11 S Y I N 21B 0 30 0

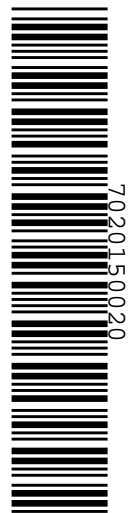
11 17500 21C 0 31 0

13 08832 21D 0 32 0

14 122351 26A 0 34 543

15 6728 26B 0

TN 8573252402 PN PP P02090332



Sign Return Below <input checked="" type="checkbox"/> Refund Due <u>543</u>		<input type="checkbox"/> Payment Due <u>0</u>	
I certify that, to the best of my knowledge, this return is accurate and complete. <input type="checkbox"/> Check here if you authorize the North Carolina Department of Revenue to discuss this return and attachments with the paid preparer below.			
Your Signature: _____	Date _____	Spouse's Signature (If filing joint return, both must sign.) _____	Date _____
		8573252402 Contact Phone No. (Include area code)	
PAID PREPARER USE ONLY If prepared by a person other than taxpayer, this certification is based on all information of which the preparer has any knowledge.			
Paid Preparer's Signature: _____		Preparer's Contact Phone Number (Include area code) _____	
		P02090332 Preparer's FEIN, SSN, or PTIN	

If REFUND, mail return to: N.C. DEPT. OF REVENUE, P.O. BOX R, RALEIGH, NC 27634-0001
If you ARE NOT due a refund, mail return, any payment, and D-400V to: N.C. DEPT. OF REVENUE, P.O. BOX 25000, RALEIGH, NC 27640-0640

Last Name (First 10 Characters) AKKEMGARI

Your Social Security Number

836551214

D-400 Line-by-Line Information

6.	Federal Adjusted Gross Income	6.	156032
7.	Additions to Federal Adjusted Gross Income	7.	0
8.	Add Lines 6 and 7	8.	156032
9.	Deductions from Federal Adjusted Gross Income	9.	0
10.	Child Deduction		
	a. Enter the number of dependent children for whom you were allowed a federal child tax credit.	10a.	
	b. Enter the amount of the child deduction.	10b.	0
11.	N.C. Standard Deduction	11.	Y
11.	N.C. Itemized Deduction	11.	N
11.	Deduction amount	11.	17500
12.	Add Lines 9, 10b, and 11. Subtract the total from Line 8.	12.	138532
13.	Part-year Residents and Nonresidents Taxable Percentage	13.	0.8832
14.	N.C. Taxable Income	14.	122351
15.	N.C. Income Tax	15.	6728
16.	Tax Credits	16.	0
17.	Subtract Line 16 from Line 15	17.	6728
18.	Consumer Use Tax	18.	0
	You certify that no Consumer Use Tax is due		Y
19.	Add Lines 17 and 18	19.	6728

North Carolina Income Tax Withheld

20a.	Your tax withheld	20a.	7271
20b.	Spouse's tax withheld	20b.	0

Other Tax Payments

21a.	2018 estimated tax	21a.	0
21b.	Paid with extension	21b.	0
21c.	Partnership	21c.	0
21d.	S Corporation	21d.	0
22.	Amended Returns Only - Previous payments	22.	0
23.	Total Payments	23.	7271
24.	Amended Returns Only - Previous refunds	24.	0
25.	Subtract Line 24 from Line 23	25.	7271
26a.	Tax Due	26a.	0
26b.	Penalties	26b.	0
26c.	Interest	26c.	0
26d.	Add Lines 26b and 26c and enter the total on 26d	26d.	0
EU	Exception to Underpayment of Estimated Tax	EU	
26e.	Interest on the Underpayment of Estimated Income Tax	26e.	0
27.	Pay this Amount	27.	0
28.	Overpayment	28.	543

Amount of Refund to Apply to:

29.	Amount of Line 28 to be applied to 2019 Estimated Income Tax	29.	0
30.	N.C. Nongame and Endangered Wildlife Fund	30.	0
31.	N.C. Education Endowment Fund	31.	0
32.	N.C. Breast and Cervical Cancer Control Program	32.	0
33.	Add Lines 29 through 32	33.	0
34.	Amount to be Refunded	34.	543

D-400 Sch PN (50)

8-29-18

2018 Part-Year Resident and Nonresident Schedule

North Carolina Department of Revenue

If you complete Schedule PN, you MUST attach the schedule to Form D-400. If you do not, the Department may be unable to process your return.

Last Name (First 10 Characters) AKKEMGARI	Your Social Security Number 836551214
--	--

A part-year resident or a nonresident who receives income from N.C. sources must complete this form to determine the percentage of total income from all sources that is subject to N.C. tax. You are a "part-year resident" if you moved to N.C. and became a resident during the tax year, or you moved out of N.C. and became a resident of another state during the tax year. You are a "nonresident" if you were not a resident of N.C. at any time during the tax year.

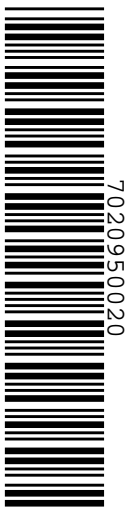
Important: Refer to the Instructions before completing this form.

NRT	N	PYT	Y	02 25 18	12 31 18	22	137813
NRS	N	PYS	Y	02 25 18	12 31 18	23	156032

Part A. Residency Status			
Taxpayer is: (Select applicable box) <input type="checkbox"/> Full-Year Resident <input type="checkbox"/> Nonresident <input checked="" type="checkbox"/> Part-Year Resident		Spouse is: (Select applicable box) <input type="checkbox"/> Full-Year Resident <input type="checkbox"/> Nonresident <input checked="" type="checkbox"/> Part-Year Resident	
Date N.C. residency began 02 25 18	Date N.C. residency ended 12 31 18	Date N.C. residency began 02 25 18	Date N.C. residency ended 12 31 18

If you or your spouse were both full-year residents of N.C., stop here; do not complete Parts B and C. Do not attach Schedule PN to Form D-400.

Part B. Allocation of Income for Part-Year Residents and Nonresidents			
		COLUMN A Total Income from all sources	COLUMN B Amount of Column A subject to N.C. tax
Total Income			
1. Wages, salaries, tips, etc.	1.	160980	137813
2. Taxable interest	2.	370	0
3. Taxable dividends	3.	0	0
4. Taxable refunds, credits, or offsets of state and local income taxes	4.	0	0
5. Alimony received	5.	0	0
6. Business income or (loss)	6.	-7636	0
7. Capital gain or (loss)	7.	2318	0
8. Other gains or (losses)	8.	0	0
9. Taxable amount of IRA distributions	9.	0	0
10. Taxable amount of pensions and annuities	10.	0	0
11. Rental real estate, royalties, partnerships, S-Corps, estates, trusts, etc.	11.	0	0
12. Farm income or (loss)	12.	0	0
13. Unemployment compensation	13.	0	0
14. Taxable amount of Social Security benefits or Railroad Retirement benefits	14.	0	0
15. Other income	15.	0	0
16. Total Income	16.	156032	137813
North Carolina Adjustments			
17. Additions			
a. Interest income from obligations of states other than N.C.	17a.	0	0
b. Deferred gains reinvested into an Opportunity Fund under IRC section 1400Z-2	17b.	0	0
c. Adjustment for bonus depreciation	17c.	0	0
d. Adjustment for IRC section 179 expense deduction	17d.	0	0
e. Other additions to federal adjusted gross income that relate to gross income	17e.	0	0
18. Total additions	18.	0	0



Last Name (First 10 Characters)	AKKEMGARI	Your Social Security Number	836551214
---------------------------------	-----------	-----------------------------	-----------

Part B. Allocation of Income for Part-Year Residents and Nonresidents (continued)

	COLUMN A	COLUMN B
	Enter the amount from Form D-400 Schedule S	Amount of Column A subject to N.C. tax
19. Deductions		
a. State and local income tax refund	19a. 0	0
b. Interest from obligations of the United States or United States' possessions	19b. 0	0
c. Taxable portion of Social Security or Railroad Retirement benefits	19c. 0	0
d. Bailey retirement benefits	19d. 0	0
e. Adjustment for bonus depreciation	19e. 0	0
f. Adjustment for IRC section 179 expense	19f. 0	0
g. Other deductions to federal adjusted gross income that relate to gross income	19g. 0	0
20. Total deductions	20. 0	0
21. Total income modified by N.C. adjustments	21. 156032	137813

Part C. Part-Year Residents and Nonresidents Taxable Percentage

22. Enter the amount from Column B, Line 21	22. 137813
23. Enter the amount from Column A, Line 21	23. 156032
24. Part-year residents and nonresident taxable percentage	24. 0.8832



Form M-8453 Individual Income Tax Declaration for Electronic Filing

2018
Massachusetts
Department of
Revenue

Please print or type. Privacy Act Notice available upon request. For the year January 1–December 31, 2018.

Your first name and initial SURESH KUMAR REDDY AKKEMGARI	Last name	Your Social Security number 836551214	
If a joint return, spouse's first name and initial VENKATA LAKSHMI SWET MATHIREDDY	Last name	Spouse's Social Security number 956915924	
Present street address (and apartment number) 1425 CHINQUA PINE DR			
City/Town/Post Office CARY	State NC	Zip 27519	Filing status: <input type="checkbox"/> Single <input checked="" type="checkbox"/> Married filing jointly <input type="checkbox"/> Married filing separately <input type="checkbox"/> Head of household

Part 1. Tax Return Information for Electronic Filing

1 Total 5.1% income (from Form 1, line 10, or Form 1-NR/PY, line 12)	1	15531
2 Income tax after credits (from Form 1, line 32, or Form 1-NR/PY, line 36)	2	884
3 Massachusetts use tax (from Form 1, line 34, or Form 1-NR/PY, line 38)	3	0
4 Massachusetts income tax withheld (from Form 1, line 38, or Form 1-NR/PY, line 42)	4	997
5 Refund amount (from Form 1, line 49, or Form 1-NR/PY, line 53)	5	113
6 Tax due (from Form 1, line 50, or Form 1-NR/PY, line 54)	6	

Part 2. Declaration and Signature of Taxpayer

Under pains and penalties of perjury, I declare that I have reviewed the information on my return with the information I have provided to my Electronic Return Originator and that the amounts above agree with the amounts shown on my 2018 Massachusetts return. To the best of my knowledge and belief this information is true, correct and complete. I consent that my return, including this declaration and accompanying schedules, forms and statements be sent to the Massachusetts Department of Revenue by my Electronic Return Originator. I authorize DOR to inform my Electronic Return Originator and/or the transmitter when my electronic return has been accepted. In the event that it is rejected, I authorize DOR to identify the reasons for rejection so that the return can be corrected and re-transmitted. If I have filed a balance due return, I understand that if DOR does not receive full and timely payment of my tax liability, I will remain liable for the tax liability and all applicable penalties and interest.

Your signature	Date	Spouse's signature (if joint return, both must sign)	Date
----------------	------	---	------

Part 3. Declaration and Signature of Electronic Return Originator (ERO)

I declare that I have reviewed the above taxpayer's return and that the entries on this M-8453 are complete and correct to the best of my knowledge. (Collectors are not responsible for reviewing the taxpayer's return; however, they must ensure that the M-8453 accurately reflects the data on the return.) I have obtained the taxpayer's signature before submitting this return to the Massachusetts Department of Revenue. I have provided the taxpayer with a copy of all forms and information filed with the Massachusetts Department of Revenue. If I am also the paid preparer, under pains and penalties of perjury I declare that I have examined the above taxpayer's return and accompanying schedules and statements and to the best of my knowledge and belief, they are true, correct and complete. I declare that I have verified the taxpayer's proof of account and it agrees with the name(s) shown on this form. This declaration of paid preparer (other than taxpayer) is based on all information of which the preparer has any knowledge. Original Forms M-8453 should not be sent to DOR, but must instead be retained by the ERO on the ERO's business premises for a period of three years from the date the return to which the M-8453 relates was filed.

ERO's signature and SSN or PTIN P02090332	Date	EIN 301017196	<input type="checkbox"/> Check if self-employed
Firm name (or yours, if self-employed) and address GLOBAL TAXES LLC 2530 PEBBLE CREEK LN CUMMING	City/Town	State Zip GA 30041	<input type="checkbox"/> Check if also paid preparer

Part 4. Declaration and Signature of Paid Preparer (if other than ERO)

Under pains and penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief it is true, correct and complete. This declaration of paid preparer (other than taxpayer) is based on all information of which the preparer has any knowledge.

Paid preparer's signature and SSN or PTIN P02090332	Date	EIN	<input type="checkbox"/> Check if self-employed
Firm name (or yours, if self-employed) and address APPANA RUPA VENKATA SATYA SAI MANIKUMAR 2530 PEBBLE CREEK LN CUMMING	City/Town	State Zip GA 30041	



2018 Form 1-NR/PY

MA18006011555

**Massachusetts Nonresident/Part-Year Resident
Income Tax Return**

For the year January 1–December 31, 2018 or other taxable

Year beginning Ending

SURESH KUMAR RED AKKEMGARI 836551214
VENKATA LAKSHMI MATHIREDDY 956915924
1425 CHINQUA PINE DR CARY NC 27519

Fill in if: Original return Amended return Amended return due to federal change

Apt. no.

State Election Campaign Fund:

\$1 You \$1 Spouse TOTAL 0

Fill in if veteran of U.S. armed forces who served in Operations Enduring Freedom, Iraqi Freedom, Noble Eagle
or Sinai Peninsula

You Spouse

Taxpayer deceased

You Spouse

Fill in if under age 18

You Spouse

Check one: Nonresident

Filing as both nonresident and part-year resident

Name/address changed since 2017

Part-year resident

Nonresident composite

Fill in if noncustodial parent

a. Total federal income 156032

b. Federal adjusted gross income 156032

1. Filing status (select one only):

Single

Fill in if filing Schedule TDS

Married filing jointly

Married filing separate return

Head of household

You are a custodial parent who has released claim to exemption for child(ren)

2. Part-year residents. Enter dates as Massachusetts resident: From 01012018 To 02242018

3. Total days as Massachusetts resident 55 ÷ 365 = .1507 3

SIGN HERE. Under penalties of perjury, I declare that to the best of my knowledge and belief this return and enclosures are true, correct and complete.

Your signature

Date

Spouse's signature

Date

PRIVACY ACT NOTICE AVAILABLE UPON REQUEST



2018 Form 1-NR/PY, pg. 2

MA18006021555

Massachusetts Nonresident/

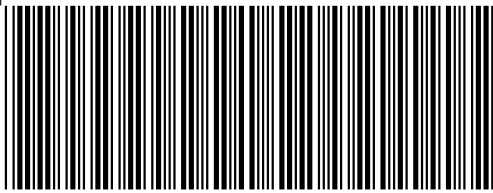
Part-Year Resident Income Tax Return

836551214

4. Exemptions:

a. Personal exemptions			4a	8800
b. Number of dependents. (Do not include yourself or your spouse.) Enter number	1		× \$1,000 = 4b	1000
c. Age 65 or over before 2019	You +	Spouse =	× \$700 = 4c	0
d. Blindness	You +	Spouse =	× \$2,200 = 4d	0
e. Medical/dental			4e	0
f. Adoption			4f	0
g. Total exemptions. Add items 4a through 4f. Enter here and on line 22a			4g	9800
5. Wages, salaries, tips			5	23167
6. Taxable pensions and annuities			6	0
7. Mass. bank interest: a.	0	- b. exemption 0	= 7	0
8. Business/profession income/loss a.	-7636	+ b. Farming income/loss	0	
			= 8	-7636
9. Rental, royalty and REMIC, partnership, S corp., trust income/loss			9	0
10a. Unemployment			10a	0
10b. Mass. lottery winnings			10b	0
11. Other income			11	0
12. TOTAL 5.1% INCOME			12	15531
13. NONRESIDENT APPORTIONMENT WORKSHEET. You cannot apportion Mass. wages as shown on Form W-2. Do not use this worksheet if you know the exact amount of your Mass. source income. Only use when income from employment/business is earned both inside and outside Mass. and the exact Mass. amount is not known. Basis: working days miles sales other:				
Working days (or other basis) outside Massachusetts			13a	0
Working days (or other basis) inside Massachusetts			13b	0
Total working days			13c	0
Nonworking days (holidays, weekends, etc.)			13d	0
Massachusetts ratio			13e	.0000
Total income being apportioned. You cannot apportion Massachusetts wages as shown on Form W-2			13f	0
Massachusetts income			13g	0

BE SURE TO INCLUDE THIS PAGE WITH FORM 1-NR/PY, PAGE 1



2018 Form 1-NR/PY, pg. 3

MA18006031555

Massachusetts Nonresident/

Part-Year Resident Income Tax Return

SURESH KUMAR RED

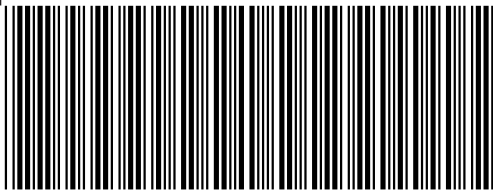
AKKEMGARI

836551214

14. NONRESIDENT DEDUCTION AND EXEMPTION RATIO

a. Total 5.1% income	14a	0
b. Interest income	14b	0
c. Total capital gain income	14c	0
d. Total income this return	14d	0
e. Non-Massachusetts source income. Not less than "0"	14e	0
f. Total income	14f	0
g. Deduction and exemption ratio	14g	0.0000
15a. Amount paid to Soc. Sec. Medicare, R.R., U.S. or Mass. Retirement	15a	2000
15b. Amount your spouse paid to Soc. Sec., Medicare, R.R., U.S. or Mass. Retirement	15b	0
16. Child under age 13, or disabled dependent/spouse care expenses	16	0
17. Number of dependent member(s) of household under age 12, or dependents age 65 or over (not you or your spouse) as of 12/31/18, or disabled dependent(s) Not more than two. a. 1 x \$3,600 = b. 3600 Part-year residents multiply line 17b by line 3; nonresidents multiply line 17b by line 14g	17	543
18. Rental deduction. a. 0 Nonresidents, during 2018, did you have a family home or any other dwelling outside Massachusetts to which you generally or customarily returned or intend to return in the future? Yes No. If "Yes," you do not qualify for this deduction.	+ 2 = 18	0
19. Other deductions from Schedule Y, line 19	19	0
20. Total deductions. Add lines 15 through 19	20	2543
21. 5.1% INCOME AFTER DEDUCTIONS. Subtract line 20 from line 12. Not less than "0"	21	12988
22. Exemption amount. a. 9800	22	1477
23. 5.1% INCOME AFTER EXEMPTIONS. Subtract line 22 from line 21. Not less than "0"	23	11511
24. INTEREST AND DIVIDEND INCOME	24	370
25. TOTAL TAXABLE 5.1% INCOME. Add lines 23 and 24	25	11881
26. TAX ON 5.1% INCOME. Note: If choosing the optional 5.85% tax rate, fill in and multiply line 25 and the amount in Schedule D, line 21 by .0585	26	606

BE SURE TO INCLUDE THIS PAGE WITH FORM 1-NR/PY, PAGE 1



2018 Form 1-NR/PY, pg. 4

MA18006041555

Massachusetts Nonresident/

Part-Year Resident Income Tax Return

836551214

27.	12% INCOME. Not less than "0." a.	2318	× .12 = 27	278
28.	TAX ON LONG-TERM CAPITAL GAINS. Not less than "0." Fill in if filing Schedule D-IS		28	0
	Fill in if any excess exemptions were used in calculating lines 24, 27 or 28			
29.	Credit recapture amount (from Credit Recapture Schedule)		29	0
30.	Additional tax on installment sale		30	0
31.	If you qualify for No Tax Status, fill in and enter "0" on line 32			
32.	TOTAL INCOME TAX. Add lines 26 through 30		32	884
33.	Limited Income Credit		33	0
34.	Income tax due to another state or jurisdiction		34	0
35.	Other credits (from Credit Manager Schedule)		35	0
36.	INCOME TAX AFTER CREDITS. Subtract the total of lines 33 through 35 from line 32. Not less than "0"		36	884
37.	Voluntary Contributions			
	a. Endangered Wildlife Conservation		37a	0
	b. Organ Transplant Fund		37b	0
	c. Massachusetts AIDS Fund		37c	0
	d. Massachusetts U.S. Olympic Fund		37d	0
	e. Massachusetts Military Family Relief Fund		37e	0
	f. Homeless Animal Prevention and Care		37f	0
	Total. Add lines 37a through 37f		37	0
38.	Use tax due on Internet, mail order and other out-of-state purchases		38	0
39.	Health care penalty a. You 0 + b. Spouse 0 - c. Fed. health care penalty 0		39	0
40.	Amended return only. Overpayment from original return		40	0
41.	INCOME TAX AFTER CREDITS PLUS CONTRIBUTIONS AND USE TAX. Add lines 36 through 40		41	884



2018 Schedule DI

MA18SDI011555

SURESH KUMAR RED AKKEMGARI 836551214

Schedule DI. Dependent Information

VENYA AKKEMGARI 956915975
DAUGHTER Is dependent a qualifying child for earned income credit? ▶ 11022012

Is dependent a qualifying child for earned income credit? ▶

Is dependent a qualifying child for earned income credit? ▶

Is dependent a qualifying child for earned income credit? ▶

Is dependent a qualifying child for earned income credit? ▶

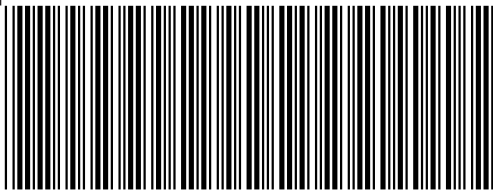
Is dependent a qualifying child for earned income credit? ▶

Is dependent a qualifying child for earned income credit? ▶

Is dependent a qualifying child for earned income credit? ▶

Is dependent a qualifying child for earned income credit? ▶

Is dependent a qualifying child for earned income credit? ▶



2018 Schedule B

MA18010011555

SURESH KUMAR RED AKKEMGARI

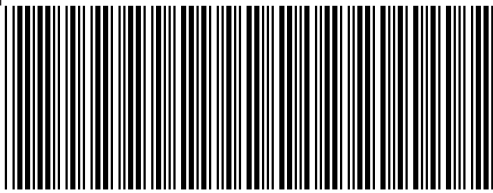
836551214

Part 1. Interest and Dividend Income

1. Total interest income	1	370
2. Total ordinary dividends	2	0
3. Other interest and dividends not included above	3	0
4. Total interest and dividends	4	370
5. Total interest from Massachusetts banks	5	0
6. Other interest and dividends to be excluded	6	0
7. Subtotal	7	370
8. Allowable deductions from your trade or business	8	0
9. Subtotal	9	370

Part 2. Short-Term Capital Gains/Losses and Long-Term Gains on Collectibles

10. Short-term capital gains	10	2524
11. Long-term capital gains on collectibles and pre-1996 installment sales	11	0
12. Gain on the sale, exchange or involuntary conversion of property used in a trade or business and held for one year or less	12	0
13. Add lines 10 through 12	13	2524
14. Allowable deductions from your trade or business	14	0
15. Subtotal	15	2524
16. Short-term capital losses	16	-206
17. Loss on the sale, exchange or involuntary conversion of property used in a trade or business and held for one year or less	17	0
18. Prior short-term unused losses for years beginning after 1981	18	0
19. Combine lines 15 through 18	19	2318
20. Short-term losses applied against interest and dividends	20	0



2018 Schedule B, pg. 2

836551214 MA18010021555

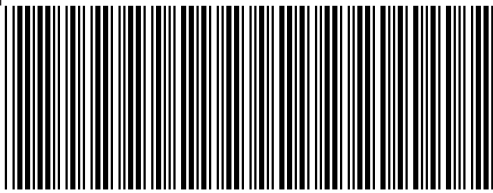
21. Available short-term losses	21	0
22. Short-term losses applied against long-term gains	22	0
23. Short-term losses available for carryover in 2019	23	0
24. Short-term gains and long-term gains on collectibles	24	2318
25. Long-term losses applied against short-term gain	25	0
26. Subtotal	26	2318
27. Long-term gains deduction	27	0
28. Short-term gains after long-term gains deduction	28	2318

Part 3. Adjusted Gross Interest, Dividends, Short-Term Capital Gains and Long-Term Gains on Collectibles

29. Enter the amount from line 9	29	370
30. Short-term losses applied against interest and dividends	30	0
31. Subtotal interest and dividends	31	370
32. Long-term losses applied against interest and dividends	32	0
33. Adjusted interest and dividends	33	370
34. Enter the amount from line 28	34	2318

Part 4. Taxable Interest, Dividends and Certain Capital Gains

35. Adjusted gross interest, dividends and certain capital gains	35	2688
36. Excess exemptions	36	0
37. Subtract line 36 from line 35	37	2688
38. Interest and dividends taxable at 5.1%	38	370
39. Taxable 12% capital gains	39	2318
40. Available short-term losses for carryover in 2019	40	0



2018 Schedule C

MA18011011555

Massachusetts Profit or Loss From Business

VENKATA LAKSHMI MATHIREDDY
LAKSHMI CONSULTANCY SERVICES
LAKSHMI CONSULTANCY SERVICES
1425 CHINQUA PINE DR CARY

956915924

541990

NC 27519

Accounting method: Cash Accrual Other (specify) No. of employees 0

Fill in if you materially participated in the operation of this business during 2018

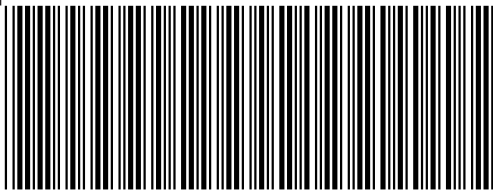
Fill in if you are applying a suspended passive-activity loss on this schedule

Fill in if you claimed the small business exemption from the sales tax on purchase of taxable energy or heating fuel during 2018

Exclude interest (other than from Massachusetts banks) and dividends from lines 1 and 4 and enter the result in line 32 and in Schedule B, line 3

Caution: If this income was reported to you on Form W-2 and the "statutory employee" box on that form was checked, fill in here:

1.	a. Gross receipts or sales	2450		
	b. Returns and allowances	0	a - b = 1	2450
2.	Cost of goods sold and/or operations		2	0
3.	Gross profit. Subtract line 2 from line 1		3	2450
4.	Other income		4	0
5.	Total income. Add line 3 and line 4		5	2450
6.	Advertising		6	0
7.	Bad debts from sales or services		7	0
8.	Car and truck expenses		8	0
9.	Commissions and fees		9	0
10.	Depletion		10	0
11.	Depreciation and Section 179 deduction		11	0
12.	Employee benefit programs		12	0
13.	Insurance		13	0
14.	Interest			
	a. mortgage interest paid to financial institutions	0		
	b. other interest	0	a + b = 14	0
15.	Legal and professional services		15	0
16.	Office expense		16	4885
17.	Pension and profit-sharing		17	0



2018 Schedule C, pg. 2

956915924 MA18011021555

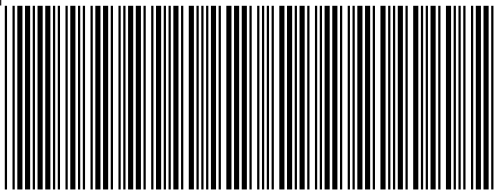
18.	Rent or lease	a. vehicles, machinery and equipment	0		
		b. other business property	0	a + b = 18	0
19.	Repairs and maintenance			19	0
20.	Supplies			20	0
21.	Taxes and licenses			21	0
22.	Travel			22	4585
23.	a. Total meals	1233			
	b. Enter 50% of 23a subject to limitations	617		a - b = 23	616
24.	Utilities			24	0
25.	Wages			25	0
26.	Other expenses			26	0
27.	Total expenses. Add lines 6 through 26			27	10086
28.	Tentative profit or loss. Subtract line 27 from line 5			28	-7636
29.	Expenses for business use of your home			29	0
30.	Abandoned Building Renovation Deduction			30	0
31.	Net profit or loss. Subtract total of line 29 and line 30 from line 28			31	-7636
32.	Is interest (other than from Massachusetts banks) or dividend income reported on U.S. Schedule C, lines 1 and/or 6 or Schedule C-EZ, line 1?			32	0
	Yes <input checked="" type="checkbox"/> No. If "yes," see instructions				
33.	If you have a loss, you must check the statement that describes your investment in this activity.			<input checked="" type="checkbox"/> 33a. All investment at risk	
				33b. Some investment is not at risk	

Schedule C-1. Cost of Goods Sold and/or Operations

Method(s) used to value closing inventory: Cost Lower of cost or market Other

Fill in if there was any change in determining quantities, costs or valuations between opening & closing inventory? If Yes, enclose explanation

1.	Inventory at beginning of year			1	0
2.	a. Purchases	0			
	b. Items withdrawn for personal use	0		a - b = 2	0
3.	Cost of labor			3	0
4.	Materials and supplies			4	0
5.	Other costs			5	0
6.	Add lines 1 through 5			6	0
7.	Inventory at end of year			7	0
8.	Cost of goods sold and/or operations. Subtract line 7 from line 6			8	0



2018 Schedule INC

MA18INC011555

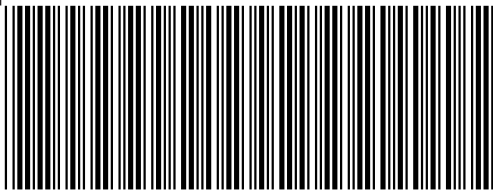
SURESH KUMAR RED AKKEMGARI

836551214

Form W-2 and 1099 Information

A. FEDERAL ID NUMBER	B. STATE TAX WITHHELD	C. STATE WAGES/INCOME	D. TAXPAYER SS WITHHELD	E. SPOUSE SS WITHHELD	F. SOURCE OF WITHHOLDING
743219359	997	23167	1892	0	W2
416257133	0	313	0	0	1099R
416257133	0	2600	0	0	1099R

TOTALS	997	26080	1892	0	
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2018 Schedule NTS-L-NR/PY

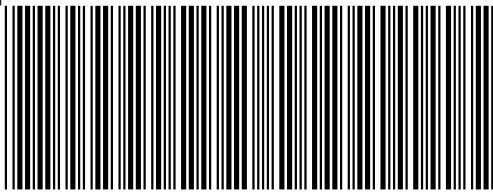
MA18021011555

No Tax Status and Limited Income Credit

836551214

Schedule NTS-L-NR/PY. No Tax Status and Limited Income Credit

1. Total 5.1% income	1	15531
2. Adjustments to income	2	0
3. Adjusted 5.1% income. Subtract line 2 from line 1. Do not enter if less than "0"	3	15531
4. Interest exemption used	4	0
5. Adjusted gross interest, dividends and certain capital gains	5	2688
6. Long-term capital gain	6	0
7. Additional income/loss while a nonresident/part-year resident	7	137813
8. Total income. Combine lines 3 through 7	8	156032
9. Additional adjustments to income while a nonresident/part-year resident	9	0
10. Massachusetts Adjusted Gross Income (AGI)	10	156032
If you are single and the total in line 10 is \$8,000 or less, you qualify for No Tax Status		
11. If married and filing a joint return, multiply the number of dependents (from Form 1-NR/PY, line 4b) by \$1,000 and add \$16,400 to that amount. If head of household, multiply the number of dependents (from Form 1-NR/PY, line 4b) by \$1,000 and add \$14,400 to that amount	11	17400
12. If you do not qualify for No Tax Status and you are married and filing a joint return, multiply the number of dependents (from Form 1-NR/PY, line 4b) by \$1,750 and add \$28,700 to that amount. If head of household, multiply the number of dependents (from Form 1-NR/PY, line 4b) by \$1,750 and add \$25,200 to that amount	12	30450
13. No Tax Status threshold	13	0
14. Income for Limited Income Credit	14	0
15. Tax before adjustments	15	0
16. Tax for Limited Income Credit	16	0
17. Limited Income Credit	17	0



2018 Schedule E

MA18013041555

SURESH KUMAR RED

AKKEMGARI

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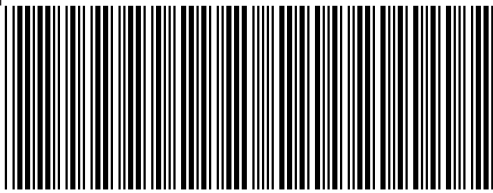
Income or Loss from Real Estate and Royalties:

Income

1. Rents received	1	500
2. Royalties received	2	0

Expenses

3. Advertising	3	0
4. Auto and travel	4	0
5. Cleaning and maintenance	5	0
6. Commissions	6	0
7. Insurance	7	0
8. Legal and other professional fees	8	0
9. Management fees	9	0
10. Mortgage interest paid to banks, etc.	10	0
11. Other interest	11	500
12. Repairs	12	0
13. Supplies	13	0
14. Taxes	14	0
15. Utilities	15	0
16. Other expenses	16	0
17. Add lines 3 through 16	17	500
18. Depreciation expense or depletion	18	0
19. Total expenses. Add lines 17 and 18	19	500
20. Income or loss from rental real estate or royalty properties	20	0
21. Deductible rental real estate loss	21	0
22. Income. Enter positive amounts shown on line 20	22	0
23. Losses. Add royalty losses from line 20 and real estate losses from line 21	23	0
24. Rental real estate and royalty income or loss	24	0



2018 Schedule E, pg. 2

MA18013051555

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Income or Loss from Partnerships and S Corporations

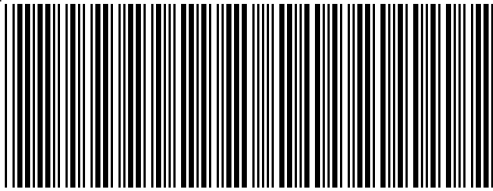
25. Passive loss allowed	25	0
26. Passive income	26	0
27. Non-passive loss	27	0
28. Section 179 expense deduction	28	0
29. Non-passive income	29	0
30. Combine lines 26 and 29	30	0
31. Combine lines 25, 27 and 28	31	0
32. Partnership and S corporation income or loss. Combine lines 30 and 31	32	0
33. Interest (other than MA banks) and dividends if included in line 32	33	0
34. Interest from Massachusetts banks if included in line 32	34	0
35. Total income or loss from partnerships and S corporations	35	0
36. Check! if you are reporting any loss not allowed in a prior year due to the at-risk, or basis limitations; a prior year disallowed loss from a passive activity (was not reported on U.S. Form 8582) or un-reimbursed partnership expenses		

Income or Loss from Estates and Trusts

37. Passive deduction or loss allowed	37	0
38. Passive income	38	0
39. Non-passive deduction or loss	39	0
40. Non-passive other income	40	0
41. Add lines 38 and 40	41	0
42. Add lines 37 and 39	42	0
43. Estate and trust income or loss. Combine lines 41 and 42	43	0
44. Estate or non-grantor-type trust income	44	0
45. Grantor-type trust and non-Massachusetts estate and trust income	45	0
46. Interest and dividends if included in line 45	46	0
47. Adjustments to 5.1% income	47	0
48. Subtotal. Combine lines 46 and 47	48	0
49. Income or loss from grantor type and non-Mass estates and trusts	49	0

Income or Loss from REMICs

50. Excess inclusion	50	0
51. Taxable income or loss	51	0
52. Income	52	0
53. Combine lines 51 and 52	53	0



2018 Schedule E, pg. 3

MA18013061555

836551214

Farm Income

54. Net farm rental income or loss

54

0

Summary

55. Income or loss. Combine lines 24, 35, 49, 53 and 54

55

0

56. Massachusetts differences. Enclose statement

56

0

57. Abandoned building renovation deduction

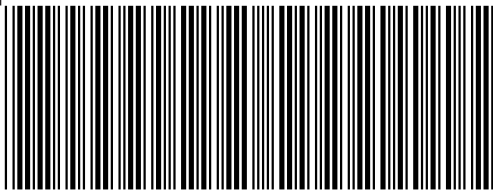
57

0

58. Total income or loss. Combine lines 55, 56 and 57

58

0



2018 Schedule E-1

MA18013011555

SURESH KUMAR RED AKKEMGARI 836551214
BUILDING
MARATHAHALLI BANAGLORE

Check one: Real estate Royalty

Income or Loss from Real Estate and Royalties

Income

1. Rents received	1	500
2. Royalties received	2	0

Expenses

3. Advertising	3	0
4. Auto and travel	4	0
5. Cleaning and maintenance	5	0
6. Commissions	6	0
7. Insurance	7	0
8. Legal and other professional fees	8	0
9. Management fees	9	0
10. Mortgage interest paid to banks, etc.	10	0
11. Other interest	11	500
12. Repairs	12	0
13. Supplies	13	0
14. Taxes	14	0
15. Utilities	15	0
16. Other expenses	16	0
17. Add lines 3 through 16	17	500
18. Depreciation expense or depletion	18	0
19. Total expenses. Add lines 17 and 18	19	500
20. Income or loss from rental real estate or royalty properties	20	0
21. Deductible rental real estate loss	21	0
22. Income. Enter positive amounts shown on line 20	22	0
23. Losses. Enter royalty losses from line 20 or rental real estate losses from line 21	23	0
24. Rental real estate and royalty income or loss	24	0
25. Check if this rental property was used by you or your family for more than 14 days or more than 10 percent of the total number of days that the property was rented at fair market value		

**SCHEDULE C
(Form 1040)**

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

OMB No. 1545-0074

2018
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, 1040NR, or 1041; partnerships generally must file Form 1065.

Name of proprietor VENKATA LAKSHMI SWET MATHIREDDY		Social security number (SSN) 956-91-5924
A Principal business or profession, including product or service (see instructions) LAKSHMI CONSULTANCY SERVICES	B Enter code from instructions ▶ 5 4 1 9 9 0	
C Business name. If no separate business name, leave blank. LAKSHMI CONSULTANCY SERVICES	D Employer ID number (EIN) (see instr.) 	
E Business address (including suite or room no.) ▶ 1425 CHINQUA PINE DR City, town or post office, state, and ZIP code CARY, NC 27519		
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 2018? 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 2018, check here		<input checked="" type="checkbox"/>
I Did you make any payments in 2018 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 Forms 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	2,450.
2 Returns and allowances	2	
3 Subtract line 2 from line 1	3	2,450.
4 Cost of goods sold (from line 42)	4	
5 Gross profit. Subtract line 4 from line 3	5	2,450.
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	2,450.

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

8 Advertising	8	18 Office expense (see instructions)	18	4,885.
9 Car and truck expenses (see instructions).	9	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	21 Repairs and maintenance	21	
14 Employee benefit programs (other than on line 19)	14	22 Supplies (not included in Part III)	22	
15 Insurance (other than health)	15	23 Taxes and licenses	23	
16 Interest (see instructions):		24 Travel and meals:		
a Mortgage (paid to banks, etc.)	16a	a Travel	24a	4,585.
b Other	16b	b Deductible meals (see instructions)	24b	616.
17 Legal and professional services	17	25 Utilities	25	
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	
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: _____ and (b) the part of your home used for business: _____. 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 12 (or Form 1040NR, line 13) 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			-7,636.
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 12 (or Form 1040NR, line 13) 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 All investment is at risk.
32b Some investment is not at risk.

**SCHEDULE D
(Form 1040)**

Capital Gains and Losses

OMB No. 1545-0074

2018

Attachment
Sequence No. **12**

Department of the Treasury
Internal Revenue Service (99)

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

Name(s) shown on return

S AKKEMGARI & V MATHIREDDY

Your social security number

836-55-1214

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

See instructions for how to figure the amounts to enter on the lines below. This form may be easier to complete if you round off cents to whole dollars.	(d) Proceeds (sales price)	(e) Cost (or other basis)	(g) Adjustments to gain or loss from Form(s) 8949, Part I, line 2, column (g)	(h) Gain or (loss) Subtract column (e) from column (d) and combine the result with column (g)
1a Totals for all short-term transactions reported on Form 1099-B for which basis was reported to the IRS and for which you have no adjustments (see instructions). However, if you choose to report all these transactions on Form 8949, leave this line blank and go to line 1b .				
1b Totals for all transactions reported on Form(s) 8949 with Box A checked	52,262.	51,810.	1,866.	2,318.
2 Totals for all transactions reported on Form(s) 8949 with Box B checked				
3 Totals for all transactions reported on Form(s) 8949 with Box C checked				
4 Short-term gain from Form 6252 and short-term gain or (loss) from Forms 4684, 6781, and 8824				4
5 Net short-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1				5
6 Short-term capital loss carryover. Enter the amount, if any, from line 8 of your Capital Loss Carryover Worksheet in the instructions				6 ()
7 Net short-term capital gain or (loss). Combine lines 1a through 6 in column (h). If you have any long-term capital gains or losses, go to Part II below. Otherwise, go to Part III on the back				7 2,318.

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

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

Part III Summary

16	Combine lines 7 and 15 and enter the result	16	2,318.
	<ul style="list-style-type: none"> • If line 16 is a gain, enter the amount from line 16 on Schedule 1 (Form 1040), line 13, or Form 1040NR, line 14. Then go to line 17 below. • If line 16 is a loss, skip lines 17 through 20 below. Then go to line 21. Also be sure to complete line 22. • If line 16 is zero, skip lines 17 through 21 below and enter -0- on Schedule 1 (Form 1040), line 13, or Form 1040NR, line 14. Then go to line 22. 		
17	Are lines 15 and 16 both gains? <input type="checkbox"/> Yes. Go to line 18. <input checked="" type="checkbox"/> No. Skip lines 18 through 21, and go to line 22.		
18	If you are required to complete the 28% Rate Gain Worksheet (see instructions), enter the amount, if any, from line 7 of that worksheet ▶	18	
19	If you are required to complete the Unrecaptured Section 1250 Gain Worksheet (see instructions), enter the amount, if any, from line 18 of that worksheet ▶	19	
20	Are lines 18 and 19 both zero or blank? <input type="checkbox"/> Yes. Complete the Qualified Dividends and Capital Gain Tax Worksheet in the instructions for Form 1040, line 11a (or in the instructions for Form 1040NR, line 42). Don't complete lines 21 and 22 below. <input type="checkbox"/> No. Complete the Schedule D Tax Worksheet in the instructions. Don't complete lines 21 and 22 below.		
21	If line 16 is a loss, enter here and on Schedule 1 (Form 1040), line 13, or Form 1040NR, line 14, the smaller of: <ul style="list-style-type: none"> • The loss on line 16; or • (\$3,000), or if married filing separately, (\$1,500) } 	21	()
	Note: When figuring which amount is smaller, treat both amounts as positive numbers.		
22	Do you have qualified dividends on Form 1040, line 3a, or Form 1040NR, line 10b? <input type="checkbox"/> Yes. Complete the Qualified Dividends and Capital Gain Tax Worksheet in the instructions for Form 1040, line 11a (or in the instructions for Form 1040NR, line 42). <input checked="" type="checkbox"/> No. Complete the rest of Form 1040 or Form 1040NR.		

**SCHEDULE E
(Form 1040)**

Supplemental Income and Loss

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

OMB No. 1545-0074

2018

Attachment
Sequence No. **13**

Department of the Treasury
Internal Revenue Service (99)

▶ Attach to Form 1040, 1040NR, or Form 1041.

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

Name(s) shown on return

S AKKEMGARI & V MATHIREDDY

Your social security number

836-55-1214

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 or C-EZ (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 2018 that would require you to file Form(s) 1099? (see instructions) Yes No

B If "Yes," did you or will you file required Forms 1099? Yes No

1a	Physical address of each property (street, city, state, ZIP code)					
A	MARATHAHALLI BANAGLORE KARNATAKA IN 560037					
B						
C						
1b	Type of Property (from list below)	2 For each rental real estate property listed above, report the number of fair rental and personal use days. Check the QJV box only if you meet the requirements to file as a qualified joint venture. See instructions.	Fair Rental Days	Personal Use Days	QJV	
A	3		A	365	0	<input type="checkbox"/>
B			B			<input type="checkbox"/>
C			C			<input type="checkbox"/>

Type of Property:

- 1 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:		A	B	C
3	Rents received	3		500.		
4	Royalties received	4				
Expenses:						
5	Advertising	5				
6	Auto and travel (see instructions)	6				
7	Cleaning and maintenance	7				
8	Commissions.	8				
9	Insurance	9				
10	Legal and other professional fees	10				
11	Management fees	11				
12	Mortgage interest paid to banks, etc. (see instructions)	12				
13	Other interest.	13		500.		
14	Repairs.	14				
15	Supplies	15				
16	Taxes	16				
17	Utilities.	17				
18	Depreciation expense or depletion	18				
19	Other (list) ▶	19				
20	Total expenses. Add lines 5 through 19	20		500.		
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		0.		
22	Deductible rental real estate loss after limitation, if any, on Form 8582 (see instructions)	22	(0.)	()
23a	Total of all amounts reported on line 3 for all rental properties	23a		500.		
b	Total of all amounts reported on line 4 for all royalty properties	23b				
c	Total of all amounts reported on line 12 for all properties	23c				
d	Total of all amounts reported on line 18 for all properties	23d				
e	Total of all amounts reported on line 20 for all properties	23e		500.		
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	(0.)		
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), line 17, or Form 1040NR, line 18. Otherwise, include this amount in the total on line 41 on page 2.	26				0.