# Form **8879**

### IRS e-file Signature Authorization

OMB No. 1545-0074

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)							
Taxpayer's name	Social s	Social security number					
SALIMA S SANGHWANI	806-	806-04-7672					
Spouse's name	Spouse'	s social securit	ty number				
Part I Tax Return Information — Tax Year Ending December 31, 20		ollars only)					
1 Adjusted gross income (Form 1040, line 7; Form 1040NR, line 35)	•		1	36,643.			
2 Total tax (Form 1040, line 15; Form 1040NR, line 61)			2	2,765.			
3 Federal income tax withheld from Forms W-2 and 1099 (Form 1040, line 16;			3	5,474.			
4 Refund (Form 1040, line 20a; Form 1040-SS, Part I, line 13a; Form 1040NR,			4	2,709.			
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 cop	oy of yo	our return)			
for the tax year ending December 31, 2018, and to the best of my knowledge and belief, they are to in Part I above are the amounts from my electronic income tax return. I consent to allow my in originator (ERO) to send my return to the IRS and to receive from the IRS (a) an acknowledgemen reason for any delay in processing the return or refund, and (c) the date of any refund. If applicat Agent to initiate an ACH electronic funds withdrawal (direct debit) entry to the financial institution of my federal taxes owed on this return and/or a payment of estimated tax, and the financial institutions remain in full force and effect until I notify the U.S. Treasury Financial Agent to terminate the author Treasury Financial Agent at 1-888-353-4537. Payment cancellation requests must be received no date. I also authorize the financial institutions involved in the processing of the electronic paym answer inquiries and resolve issues related to the payment. I further acknowledge that the personelectronic income tax return and, if applicable, my Electronic Funds Withdrawal Consent.	ntermediate servication of receipt or real ble, I authorize the account indicated ution to debit the crization. To revoke a later than 2 businent of taxes to re	se provider, tra son for rejectice e U.S. Treasury in the tax prepentry to this ace (cancel) a pay ness days price eceive confider	ansmitter, on of the and its coaration s count. The ment, I m or to the p	or electronic return transmission, (b) the designated Financial oftware for payment is authorization is to just contact the U.S. payment (settlement) mation necessary to			
Taxpayer's PIN: check one box only							
<u></u>	ter or generate	mv PIN 4	1 7 6	7 2			
ERO firm name	tor or goriorato		ter five di				
as my signature on my tax year 2018 electronically filed income tax return	١.		n't enter				
I will enter my PIN as my signature on my tax year 2018 electronically file entering your own PIN and your return is filed using the Practitioner PIN m							
Your signature ▶	Date ►						
Spouse's PIN: check one box only							
☐ I authorize to ent	ter or generate	my PIN					
ERO firm name		En	ter five digits, but				
as my signature on my tax year 2018 electronically filed income tax return	١.	do	n't enter all zeros				
I will enter my PIN as my signature on my tax year 2018 electronically file entering your own PIN <b>and</b> your return is filed using the Practitioner PIN m							
Spouse's signature ▶	Date ►						
Practitioner PIN Method Returns Only—c	ontinue belov	<u> </u>					
Part III Certification and Authentication — Practitioner PIN Method							
ERO's EFIN/PIN. Enter your six-digit EFIN followed by your five-digit self-selected	I PIN. 5 8	$\bot$	8 1	2 3 4 5			
I certify that the above numeric entry is my PIN, which is my signature for the tax the taxpayer(s) indicated above. I confirm that I am submitting this return in accor method and <b>Pub. 1345</b> , Handbook for Authorized IRS <i>e-file</i> Providers of Individual	rdance with the	requirement					
ERO's signature ▶	Date ►						
ERO Must Retain This Form — See Ir Don't Submit This Form to the IRS Unless Re		Do So					

# Form **1040NR**Department of the Treasury

#### **U.S. Nonresident Alien Income Tax Return**

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

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

OMB No. 1545-0074

Internal Revenue Service beainnina , 2018, and ending Identifying number (see instructions) Your first name and initial Last name 806-04-7672 S SANGHWANI SALTMA Present home address (number and street or rural route). If you have a P.O. box, see instructions. Apt. no. Check if: Individual Please print 27000 FRANKLIN RD 113 Estate or Trust or type City, town or post office, state, and ZIP code. If you have a foreign address, also complete spaces below. See instructions. SOUTHFIELD MI 48034 Foreign country name Foreign province/state/county Foreign postal code 1 Reserved 4 Reserved **Filing** 2 X Single nonresident alien 5 Married nonresident alien **Status** 3 Reserved Qualifying widow(er) (see instructions) Check only Child's name ▶ one box. Dependents Dependents: (see instructions) (2) Dependent's (3) Dependent's (4) ✓ if qualifies for (see instr.): identifying number relationship to you If more Credit for other dependents Child tax credit (1) First name Last name than four dependents, see instructions and check here. 8 Wages, salaries, tips, etc. Attach Form(s) W-2 8 39,643 Income 9a Taxable interest . . . . . . . . . 9a **Effectively** b Tax-exempt interest. Do not include on line 9a 9b Connected 10a Ordinary dividends . . . . . 10a With U.S. **b** Qualified dividends (see instructions) . . . . . . 10b Trade/ **Business** 11 Taxable refunds, credits, or offsets of state and local income taxes (see instructions) . . . 11 12 Scholarship and fellowship grants. Attach Form(s) 1042-S or required statement (see instructions) 12 13 Business income or (loss). Attach Schedule C or C-EZ (Form 1040) . . . . . . . . 13 14 Capital gain or (loss). Attach Schedule D (Form 1040) if required. If not required, check here 14 Other gains or (losses). Attach Form 4797 . . . . . . . 15 Attach Form(s) 16 Reserved . 16 W-2, 1042-S, SSA-1042S, **17b** Taxable amount (see instr.) **17a** IRAs, pensions, and annuities **17a** 17b RRB-1042S. -3,000. 18 Rental real estate, royalties, partnerships, trusts, etc. Attach Schedule E (Form 1040) . . . 18 and 8288-A here. Also Farm income or (loss). Attach Schedule F (Form 1040) . . . . . . 19 attach Form(s) 20 20 1099-R if tax was withheld. 21 Other income. List type and amount (see instructions) 21 22 Total income exempt by a treaty from page 5, Schedule OI, Item L (1)(e) 23 Combine the amounts in the far right column for lines 8 through 21. This is your total 23 36,643. Educator expenses (see instructions) . . . . . . . . 24 24 **Adjusted** 25 Health savings account deduction. Attach Form 8889 . . . Gross Moving expenses for members of the Armed Forces, Attach Income 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 (see instructions) 29 **30** Penalty on early withdrawal of savings . . . . . . . . 30 Scholarship and fellowship grants excluded . . . . 31 **32** IRA deduction (see instructions) . . . . . . 32 33 Student loan interest deduction (see instructions) Add lines 24 through 33 . . . . . . . . . . 34 Adjusted Gross Income. Subtract line 34 from line 23. 36,643. 35 Amount from line 35 (adjusted gross income) . . . . 36 36,643. Tax and Itemized deductions from page 3, Schedule A, line 8 . Std. Dedn US/India Treaty 37 12,000. **Credits** Qualified business income deduction (see instructions). 38 Exemptions for estates and trusts only (see instructions) 39

40 12,000. Tax and 24,643. **41 Taxable income.** Subtract line 40 from line 36. If zero or less, enter -0- . . . 41 Credits **42** Tax (see instr.). Check if any is from Form(s): a  $\square$  8814 b  $\square$  4972 c  $\square$ 42 2,765. (continued) Alternative minimum tax (see instructions). Attach Form 6251 . . . . 43 Excess advance premium tax credit repayment. Attach Form 8962 . 44 Add lines 42, 43, and 44 . . . . . . . . . . . . . 45 2,765. **46** Foreign tax credit. Attach Form 1116 if required . . . . 46 Credit for child and dependent care expenses. Attach Form 2441 48 Retirement savings contributions credit. Attach Form 8880 . 48 49 Child tax credit and credit for other dependents (see 49 **50** Residential energy credit. Attach Form 5695 . . . . . . 51 Other credits from Form: a ☐ 3800 b ☐ 8801 c ☐ **52** Add lines 46 through 51. These are your **total credits** . . . 52 53 Subtract line 52 from line 45. If zero or less, enter -0-2,765. Tax on income not effectively connected with a U.S. trade or business from page 4. **Other** 54 Taxes 55 Self-employment tax. Attach Schedule SE (Form 1040) . . . . . 55 **56** Unreported social security and Medicare tax from Form: **a** 4137 **b** 8919 56 57 Additional tax on IRAs, other qualified retirement plans, etc. Attach Form 5329 if required 57 58 **59a** Household employment taxes from Schedule H (Form 1040) . . . 59a **b** Repayment of first-time homebuyer credit from Form 5405. Attach Form 5405 if required . 59b **60** Taxes from: **a** ☐ Form 8959 **b** ☐ Instructions; enter code(s) 61 Total tax. Add lines 53 through 60 . . . . . . 2,765. **62** Federal income tax withheld from: **Payments** a Form(s) W-2 and 1099 . . . . . . . . . . . . 5,474. 62a 62b **c** Form(s) 8288-A . . . . . . . . . . . . 62c **d** Form(s) 1042-S . . . . . . . . . . . . 63 2018 estimated tax payments and amount applied from 2017 return 64 Additional child tax credit. Attach Schedule 8812 . . . . 65 Net premium tax credit. Attach Form 8962 . . . . . . 65 **66** Amount paid with request for extension to file (see instructions) **67** Excess social security and tier 1 RRTA tax withheld (see instructions) **68** Credit for federal tax on fuels. Attach Form 4136 . . . . 68 **69** Credits from Form: **a** 2439 **b** Reserved **c** 8885 **d** 69 **70** Credit for amount paid with Form 1040-C . . . . . . . 71 Add lines 62a through 70. These are your total payments 71 5,474. 72 If line 71 is more than line 61, subtract line 61 from line 71. This is the amount you overpaid 2,709. 72 Refund 73a Amount of line 72 you want refunded to you. If Form 8888 is attached, check here . ▶ □ 2,709. Direct deposit? **b** Routing number | 1 | 1 | 1 | 0 | 0 | 0 | 6 | 1 | 4 | c Type: X Checking ☐ Savings See **d** Account number | 8 | 6 | 9 | 0 | 7 | 2 | 8 | 8 | 9 | instructions. e If you want your refund check mailed to an address outside the United States not shown on page 1, enter it here. 74 Amount of line 72 you want applied to your 2019 estimated tax ▶ Amount **75 Amount you owe.** Subtract line 71 from line 61. For details on how to pay, see instructions 75 You Owe Do you want to allow another person to discuss this return with the IRS? See instructions X No ☐ Yes. Complete below. **Third Party** Phone Personal identification Designee Designee's name ▶ number (PIN) no. **>** Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and Sign Here belief, they are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge. If the IRS sent you an Identity Your occupation in the United States Your signature Keep a copy of Date Protection PIN, enter it here this return for (see instr.) vour records. PHYSICAL THERAPIST Print/Type preparer's name Preparer's signature Date PTIN Check ☐ if Paid P02090332 APPANA RUPA VENKATA SATYA SAI MANIKUMAR self-employed Preparer Firm's name ► GLOBAL TAXES LLC Firm's EIN ▶ **Use Only** Firm's address ► 2530 Pebble Creek Ln Cumming GA 30041 Phone no.

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#### Schedule A—Itemized Deductions (see instructions) 07 **Taxes You Paid** 1 State and local income taxes State and local income taxes 1a **b** Enter the smaller of line 1a and \$10,000 (\$5,000 if married) 1b 2 Gifts by cash or check. If you made any gift of \$250 or more, **Gifts** see instructions . . . . . . . . . . . . . . . . 2 to U.S. **Charities** Other than by cash or check. If you made any gift of \$250 or 3 more, see instructions. You must attach Form 8283 if the If you made a amount of your deduction is over \$500 . . . . 3 gift and received a 4 benefit in Carryover from prior year 4 return, see instructions. 5 5 Add lines 2 through 4 Casualty Casualty and theft loss(es) from a federally declared disaster (other than net qualified and Theft disaster losses). Attach Form 4684 and enter the amount from line 18 of that form. See Losses 6 Other—from list in instructions. List type and amount ▶ **Other Itemized Deductions** 7 Total

Add the amounts in the far right column for lines 1b through 7. Also, enter this amount on

Itemized

**Deductions** 

8

REV 05/02/19 PRO Form **1040NR** (2018)

8

		Schedule NEC-Tax on Income Not	Effectively	Co	nnected With	a U.S. Trade or	Business (see in	nstructions)	. 490
					Enter amount of i	ncome under the ap	propriate rate of tax	· · · · · · · · · · · · · · · · · · ·	
		Nature of income		(a) 10% (b) 15% (c) 30%		(c) 30%	(d) Other (specify)		
					(4) 1070	(5) 1070	(0) 0070	%	%
1	Dividends and divide	•							
а	Dividends paid by U			1a					
b		reign corporations	_	1b					
С		payments received with respect to section							
				1c					
2	Interest:								
a			_	2a					
b		orations	_	2b					
С			_	2c					
3		patents, trademarks, etc.)		3					
4		/. copyright royalties	-	4					
5		rights, recording, publishing, etc.)	_	5					
6		e and natural resources royalties		6	<u> </u>				
7		ies	· · · ⊢	7	<u> </u>				
8		fits	· · · ⊢	8					
9		e 18 below	· · · -	9	,		,		
10	•	ts of Canada only. Enter net income in column	i (C).						
	If zero or less, ente	r -0							
a	Winnings								
b	Losses	·	1	l0c					
11		-Residents of countries other than Canada.							
40	OH(:6-)	owed		11					
12	Other (specify) ►			10					
40		10 in a clump (a) through (d)		12					
13		12 in columns (a) through (d)		13 14					
14 15		ate of tax at top of each column			dd aalumna (a) th	rough (d) of line	14 Enter the total	hara and an	
15		54							
	10111110401411, 11110	Capital Gains a						15	
Enter o	nly the capital gains and			110				(f) LOSS	(g) GAIN
losses	from property sales or ges that are from	(a) Kind of property and description (if necessary, attach statement of	(b) Date acquired		(c) Date sold	(d) Sales price	(e) Cost or other	If (e) is more	If (d) is more
sources	within the United	descriptive details not shown below)	(mo., day, yr.)	)	(mo., day, yr.)	(6) 55.05 p.115	basis	than (d), subtract (d) from (e)	than (e), subtract (e) from (d)
connec	and not effectively ted with a U.S. business.			+				.,	(4)
	include a gain or loss on ng of a U.S. real			+					
propert	y interest; report these nd losses on Schedule D			+					
(Form 1				+					
	property sales or			_					
connec	ges that are effectively ted with a U.S. business	17 Add columns (f) and (g) of line 16 .					17	(	
	hedule D (Form 1040), 797, or both.	18 Capital gain. Combine columns (f) and	 nd (a) of line 1	 17. F	nter the net gain	here and on line 9		enter -0-) <b>18</b>	
		1	(9) 01 1110 1		uno mot gam	3 4114 511 1110 0	a. 2 7 2 (ii a 1300), c		

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	Schedule OI – Othe Ans	r Information (See swer all questions	instructions)						
Α	Of what country or countries were you a citizen or national during the tax year? _INDIA								
В	In what country did you claim residence for tax purposes		Tndia						
С	Have you ever applied to be a green card holder (lawful p			Yes 🔀 No					
D	Were you ever:	, ,							
-	. A U.S. citizen?			□ Yes ☒ No					
2	. A green card holder (lawful permanent resident) of the Un	nited States?		Tyes X No					
	If you answer "Yes" to (1) or (2), see Pub. 519, chapter 4,								
Е	If you had a visa on the last day of the tax year, enter you	•		r your U.S.					
	immigration status on the last day of the tax year. F1			-					
F	Have you ever changed your visa type (nonimmigrant star	tus) or U.S. immigratio	n status?	Yes 🔀 No					
	If you answered "Yes," indicate the date and nature of the	l <b>N</b>							
G	List all dates you entered and left the United States durin								
	Note: If you are a resident of Canada or Mexico AND con			intervals,					
	check the box for Canada or Mexico and skip to item h	1	· · 🗌 Canada [	Mexico					
	Date entered United States	Date	e entered United States	Date departed United States					
	mm/dd/yy mm/dd/yy		mm/dd/yy	mm/dd/yy					
Н	Give number of days (including vacation, nonworkdays, a 2016 , 2017								
ī	Did you file a U.S. income tax return for any prior year? .	,							
•	If "Yes," give the latest year and form number you filed .	•	1040NR						
J	Are you filing a return for a trust?			Tyes X No					
	If "Yes," did the trust have a U.S. or foreign owner unde	r the grantor trust rule	es, make a distribution of	or loan to a					
	U.S. person, or receive a contribution from a U.S. person								
Κ	Did you receive total compensation of \$250,000 or more	during the tax year?.		Yes X No					
	If "Yes," did you use an alternative method to determine								
L	Income Exempt from Tax-If you are claiming exemption	Income Exempt from Tax—If you are claiming exemption from income tax under a U.S. income tax treaty with a foreign country complete (1) through (3) below. See Pub. 901 for more information on tax treaties.							
-	Enter the name of the country, the applicable tax treaty a	article, the number of n	nonths in prior years you	u claimed the treaty benefit, and					
	the amount of exempt income in the columns below. Atta			•					
	(a) Country	(b) Tax treaty	(c) Number of months	(d) Amount of exempt					
	(a) Country	article	claimed in prior tax year	income in current tax year					
	(e) Total. Enter this amount on Form 1040NR, line 22.								
2	, , ,								
3	<ul> <li>Are you claiming treaty benefits pursuant to a Competent</li> </ul>	-		🗌 Yes 🔀 No					
	If "Yes," attach a copy of the Competent Authority determ	nination letter to your r	eturn.						
M	Check the applicable box if:								
1	This is the first year you are making an election to treat in								
	with a U.S. trade or business under section 871(d). See in								
2	. You have made an election in a previous year that has	not been revoked, to	treat income from real	property located in the United					

## SCHEDULE E (Form 1040)

#### **Supplemental Income and Loss**

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

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

2018
Attachment

OMB No. 1545-0074

Department of the Treasury Internal Revenue Service (99) Name(s) shown on return

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

Attachment Sequence No. 13 Your social security number

SALI	MA S SANGHWANI						80	6-04-76	72
Part	Income or Loss From Rental Real Estate and R	oyaltie	s Not	e: If you	are in th	e business	of rentin	g personal į	oroperty, use
	Schedule C or C-EZ (see instructions). If you are an indi	vidual, r	eport fa	rm renta	al income	or loss fron	Form	<b>4835</b> on pag	ge 2, line 40.
A Dic	d you make any payments in 2018 that would require you	to file F	orm(s)	1099?	(see inst	ructions) .		🗆	Yes X No
	Yes," did you or will you file required Forms 1099?		. ,		•	,			
1a	Physical address of each property (street, city, state, Z								<del></del>
Α	HYDERABAD HYDERABAD TELANGANA IN 5000		,						
В									
С									
1b	Type of Property 2 For each rental real estate pro	operty I	isted		Fair	Rental	Perso	onal Use	QJV
	(from list below) above, report the number of the	above, report the number of fair rental and			Days		Days		QJV
Α	personal use days. Check the only if you meet the requirem	ents to	file as	Α	365		0		
В	a qualified joint venture. See	instruct	ions.	В					
С				С					
Туре	of Property:								
1 Sing	gle Family Residence 3 Vacation/Short-Term Rental	5 La	nd		7 Self-	Rental			
2 Mul	ti-Family Residence 4 Commercial	6 Ro	yalties		8 Othe	r (describe	<del>)</del>		
Incom	ne: Properties	:		Α			3		С
3	Rents received	3			500.				
4	Royalties received	4							
Expen									
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		3	,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		3	,500.				
21	Subtract line 20 from line 3 (rents) and/or 4 (royalties). I	f							
	result is a (loss), see instructions to find out if you must	t							
	file <b>Form 6198</b>	21		-3	,000.		_		
22	Deductible rental real estate loss after limitation, if any	,							
	on Form 8582 (see instructions)	22	(	-3,	000.)	(		)(	)
23a	Total of all amounts reported on line 3 for all rental prop				23a		50	0.	
b	Total of all amounts reported on line 4 for all royalty pro				23b				
С	Total of all amounts reported on line 12 for all properties				23c				
d	Total of all amounts reported on line 18 for all properties				23d				
е	Total of all amounts reported on line 20 for all properties				23e		3,50		
24	<b>Income.</b> Add positive amounts shown on line 21. <b>Do n</b>		-					24	
25	Losses. Add royalty losses from line 21 and rental real esta-	te losse	s from I	ine 22.	Enter tot	al losses he	re .	<b>25</b> (	3,000.)
26	Total rental real estate and royalty income or (loss).	. Comb	ine line	es 24 a	nd 25. E	Enter the re	sult		
	here. If Parts II, III, IV, and line 40 on page 2 do no								
	Schedule 1 (Form 1040), line 17, or Form 1040NR, line								
	total on line 41 on page 2							26	-3,000.