

**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](http://www.irs.gov/Form8879) for the latest information.**

Submission Identification Number (SID) ▶

Taxpayer's name <b>MANOJ NAMASWAMY</b>	Social security number <b>673-85-8796</b>
Spouse's name	Spouse's social security number

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

<b>1</b> Adjusted gross income (Form 1040, line 7; Form 1040NR, line 35)	<b>1</b>	103,588.
<b>2</b> Total tax (Form 1040, line 15; Form 1040NR, line 61)	<b>2</b>	16,268.
<b>3</b> Federal income tax withheld from Forms W-2 and 1099 (Form 1040, line 16; Form 1040NR, line 62a)	<b>3</b>	17,369.
<b>4</b> Refund (Form 1040, line 20a; Form 1040-SS, Part I, line 13a; Form 1040NR, line 73a)	<b>4</b>	1,101.
<b>5</b> Amount you owe (Form 1040, line 22; Form 1040NR, line 75)	<b>5</b>	

**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	8	7	9	6
---	---	---	---	---

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 \_\_\_\_\_ to enter or generate my PIN as my signature on my tax year 2018 electronically filed income tax return.

--	--	--	--	--

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**

beginning , 2018, and ending , 20

Identifying information section including name (MANOJ NAMASWAMY), address (6882 N MERRIMAN RD BULIDING WESTLAND MI 48185), and identifying number (673-85-8796).

Filing Status section with checkboxes for Single nonresident alien (checked) and other options. Includes field for Child's name.

Table for Dependents with columns for First name, Last name, Identifying number, Relationship, Child tax credit, and Credit for other dependents.

Main income table with rows 8 through 23. Includes categories like Wages, interest, dividends, and total effectively connected income of 103,588.

Adjusted Gross Income section with rows 24 through 35. Includes deductions for educator expenses, health savings account, and self-employment tax, resulting in an adjusted gross income of 103,588.

Tax and Credits section with rows 36 through 39. Includes itemized deductions (12,000) and exemptions for estates and trusts.

Tax and Credits (continued)

Table with 3 columns: Line number, Description, and Amount. Rows include Taxable income (12,000), Tax (16,268), Total credits (16,268), and Total tax (16,268).

Other Taxes

Table with 3 columns: Line number, Description, and Amount. Rows include Tax on income not effectively connected (54), Self-employment tax (55), and Total tax (61) with amount 16,268.

Payments

Table with 3 columns: Line number, Description, and Amount. Rows include Federal income tax withheld (62a-d), Total payments (71) with amount 17,369, and Refund (72) with amount 1,101.

Refund

Direct deposit? See instructions.

Table with 3 columns: Line number, Description, and Amount. Rows include Refund (72) with amount 1,101 and Amount applied to 2019 estimated tax (74).

Amount You Owe

Table with 3 columns: Line number, Description, and Amount. Rows include Amount you owe (75) and Estimated tax penalty (76).

Third Party Designee

Do you want to allow another person to discuss this return with the IRS? See instructions. [ ] Yes. Complete below. [X] No

Sign Here

Keep a copy of this return for your records.

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.

Paid Preparer Use Only

Print/Type preparer's name: APPANA RUPA VENKATA SATYA SAI MANIKUMAR. Preparer's signature, Date, Firm's name: GLOBAL TAXES LLC, Firm's EIN: P02090332.

**Schedule A—Itemized Deductions** (see instructions)

07

<b>Taxes You Paid</b>	<b>1</b>	State and local income taxes		
	<b>a</b>	State and local income taxes . . . . .	<b>1a</b>	
	<b>b</b>	Enter the smaller of line 1a and \$10,000 (\$5,000 if married) . . . . .		<b>1b</b>
<b>Gifts to U.S. Charities</b>	<b>2</b>	Gifts by cash or check. If you made any gift of \$250 or more, see instructions . . . . .	<b>2</b>	
	<b>3</b>	Other than by cash or check. If you made any gift of \$250 or more, see instructions. You <b>must</b> attach Form 8283 if the amount of your deduction is over \$500 . . . . .	<b>3</b>	
	<b>4</b>	Carryover from prior year . . . . .	<b>4</b>	
	<b>5</b>	Add lines 2 through 4 . . . . .		<b>5</b>
	<b>6</b>	Casualty and theft loss(es) from a federally declared disaster (other than net qualified disaster losses). Attach Form 4684 and enter the amount from line 18 of that form. See instructions . . . . .		<b>6</b>
<b>Other Itemized Deductions</b>	<b>7</b>	Other—from list in instructions. List type and amount ► ----- ----- ----- ----- ----- ----- -----		<b>7</b>
	<b>8</b>	Add the amounts in the far right column for lines 1b through 7. Also, enter this amount on Form 1040NR, line 37 . . . . .		<b>8</b>

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

Nature of income		Enter amount of income under the appropriate rate of tax (see instructions)				
		(a) 10%	(b) 15%	(c) 30%	(d) Other (specify)	
					%	%
<b>1</b> Dividends and dividend equivalents:						
<b>a</b> Dividends paid by U.S. corporations . . . . .	<b>1a</b>					
<b>b</b> Dividends paid by foreign corporations . . . . .	<b>1b</b>					
<b>c</b> Dividend equivalent payments received with respect to section 871(m) transactions . . . . .	<b>1c</b>					
<b>2</b> Interest:						
<b>a</b> Mortgage . . . . .	<b>2a</b>					
<b>b</b> Paid by foreign corporations . . . . .	<b>2b</b>					
<b>c</b> Other . . . . .	<b>2c</b>					
<b>3</b> Industrial royalties (patents, trademarks, etc.) . . . . .	<b>3</b>					
<b>4</b> Motion picture or T.V. copyright royalties . . . . .	<b>4</b>					
<b>5</b> Other royalties (copyrights, recording, publishing, etc.) . . . . .	<b>5</b>					
<b>6</b> Real property income and natural resources royalties . . . . .	<b>6</b>					
<b>7</b> Pensions and annuities . . . . .	<b>7</b>					
<b>8</b> Social security benefits . . . . .	<b>8</b>					
<b>9</b> Capital gain from line 18 below . . . . .	<b>9</b>					
<b>10</b> Gambling—Residents of Canada only. Enter net income in column (c). <b>If zero or less, enter -0-.</b>						
<b>a</b> Winnings _____						
<b>b</b> Losses _____	<b>10c</b>					
<b>11</b> Gambling winnings—Residents of countries other than Canada. <b>Note:</b> Losses not allowed . . . . .	<b>11</b>					
<b>12</b> Other (specify) ► _____	<b>12</b>					
<b>13</b> Add lines 1a through 12 in columns (a) through (d) . . . . .	<b>13</b>					
<b>14</b> <b>Multiply line 13 by rate of tax at top of each column</b> . . . . .	<b>14</b>					
<b>15</b> <b>Tax on income not effectively connected with a U.S. trade or business.</b> Add columns (a) through (d) of line 14. Enter the total here and on Form 1040NR, line 54 . . . . .						<b>15</b>

**Capital Gains and Losses From Sales or Exchanges of Property**

	(a) Kind of property and description (if necessary, attach statement of descriptive details not shown below)	(b) Date acquired (mo., day, yr.)	(c) Date sold (mo., day, yr.)	(d) Sales price	(e) Cost or other basis	(f) <b>LOSS</b> If (e) is more than (d), subtract (d) from (e)	(g) <b>GAIN</b> If (d) is more than (e), subtract (e) from (d)
Enter only the capital gains and losses from property sales or exchanges that are from sources within the United States and not effectively connected with a U.S. business. Do not include a gain or loss on disposing of a U.S. real property interest; report these gains and losses on Schedule D (Form 1040).  Report property sales or exchanges that are effectively connected with a U.S. business on Schedule D (Form 1040), Form 4797, or both.							
<b>17</b>	Add columns (f) and (g) of line 16 . . . . .					<b>17</b> (      )	
<b>18</b>	<b>Capital gain.</b> Combine columns (f) and (g) of line 17. Enter the net gain here and on line 9 above (if a loss, enter -0-) ►						<b>18</b>

**Schedule OI—Other Information** (see instructions)

Answer all questions

**A** Of what country or countries were you a citizen or national during the tax year? INDIA

**B** In what country did you claim residence for tax purposes during the tax year? India

**C** Have you ever applied to be a green card holder (lawful permanent resident) of the United States?  Yes  No

**D** Were you ever:

1. A U.S. citizen?  Yes  No

2. A green card holder (lawful permanent resident) of the United States?  Yes  No

If you answer "Yes" to (1) or (2), see Pub. 519, chapter 4, for expatriation rules that apply to you.

**E** If you had a visa on the last day of the tax year, enter your visa type. If you did not have a visa, enter your U.S. immigration status on the last day of the tax year. F1

**F** Have you ever changed your visa type (nonimmigrant status) or U.S. immigration status?  Yes  No

If you answered "Yes," indicate the date and nature of the change. ▶ \_\_\_\_\_

**G** List all dates you entered and left the United States during 2018. See instructions.

**Note:** If you are a resident of Canada or Mexico AND commute to work in the United States at frequent intervals, **check the box for Canada or Mexico** and skip to item H.  Canada  Mexico

Date entered United States mm/dd/yy	Date departed United States mm/dd/yy	Date entered United States mm/dd/yy	Date departed United States mm/dd/yy

**H** Give number of days (including vacation, nonworkdays, and partial days) you were present in the United States during:  
2016 365, 2017 365, and 2018 365.

**I** Did you file a U.S. income tax return for any prior year?  Yes  No

If "Yes," give the latest year and form number you filed. ▶ 1040NR

**J** Are you filing a return for a trust?  Yes  No

If "Yes," did the trust have a U.S. or foreign owner under the grantor trust rules, make a distribution or loan to a U.S. person, or receive a contribution from a U.S. person?  Yes  No

**K** Did you receive total compensation of \$250,000 or more during the tax year?  Yes  No

If "Yes," did you use an alternative method to determine the source of this compensation?  Yes  No

**L** 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.

1. Enter the name of the country, the applicable tax treaty article, the number of months in prior years you claimed the treaty benefit, and the amount of exempt income in the columns below. Attach Form 8833 if required. See instructions.

(a) Country	(b) Tax treaty article	(c) Number of months claimed in prior tax years	(d) Amount of exempt income in current tax year
India	ARTICLE 21(2)	0	0.

**(e) Total.** Enter this amount on Form 1040NR, line 22. Do not enter it on line 8 or line 12. ▶ 0.

2. Were you subject to tax in a foreign country on any of the income shown in 1(d) above?  Yes  No

3. Are you claiming treaty benefits pursuant to a Competent Authority determination?  Yes  No

If "Yes," attach a copy of the Competent Authority determination letter to your return.

**M** Check the applicable box if:

1. This is the first year you are making an election to treat income from real property located in the United States as effectively connected with a U.S. trade or business under section 871(d). See instructions. ▶

2. You have made an election in a previous year that has not been revoked, to treat income from real property located in the United States as effectively connected with a U.S. trade or business under section 871(d). See instructions. ▶

**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](http://www.irs.gov/ScheduleE) for instructions and the latest information.

Name(s) shown on return

MANOJ NAMASWAMY

Your social security number

673-85-8796

**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

<b>1a</b>	Physical address of each property (street, city, state, ZIP code)				
<b>A</b>	HYDERABAD HYDERABAD TELANGANA IN 500072				
<b>B</b>					
<b>C</b>					
<b>1b</b>	Type of Property (from list below)	<b>2</b> For each rental real estate property listed above, report the number of fair rental and personal use days. Check the <b>QJV</b> box only if you meet the requirements to file as a qualified joint venture. See instructions.	Fair Rental Days	Personal Use Days	QJV
<b>A</b>	7		<b>A</b> 365	0	<input type="checkbox"/>
<b>B</b>			<b>B</b>		<input type="checkbox"/>
<b>C</b>			<b>C</b>		<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
<b>3</b>	Rents received . . . . .	<b>3</b>		500.		
<b>4</b>	Royalties received . . . . .	<b>4</b>				
<b>Expenses:</b>						
<b>5</b>	Advertising . . . . .	<b>5</b>				
<b>6</b>	Auto and travel (see instructions) . . . . .	<b>6</b>				
<b>7</b>	Cleaning and maintenance . . . . .	<b>7</b>				
<b>8</b>	Commissions. . . . .	<b>8</b>				
<b>9</b>	Insurance . . . . .	<b>9</b>				
<b>10</b>	Legal and other professional fees . . . . .	<b>10</b>				
<b>11</b>	Management fees . . . . .	<b>11</b>				
<b>12</b>	Mortgage interest paid to banks, etc. (see instructions)	<b>12</b>				
<b>13</b>	Other interest. . . . .	<b>13</b>		3,500.		
<b>14</b>	Repairs. . . . .	<b>14</b>				
<b>15</b>	Supplies . . . . .	<b>15</b>				
<b>16</b>	Taxes . . . . .	<b>16</b>				
<b>17</b>	Utilities. . . . .	<b>17</b>				
<b>18</b>	Depreciation expense or depletion . . . . .	<b>18</b>				
<b>19</b>	Other (list) ▶ . . . . .	<b>19</b>				
<b>20</b>	Total expenses. Add lines 5 through 19 . . . . .	<b>20</b>		3,500.		
<b>21</b>	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 . . . . .	<b>21</b>		-3,000.		
<b>22</b>	Deductible rental real estate loss after limitation, if any, on Form 8582 (see instructions) . . . . .	<b>22</b>	(	-3,000.)	(	)
<b>23a</b>	Total of all amounts reported on line 3 for all rental properties . . . . .	<b>23a</b>		500.		
<b>b</b>	Total of all amounts reported on line 4 for all royalty properties . . . . .	<b>23b</b>				
<b>c</b>	Total of all amounts reported on line 12 for all properties . . . . .	<b>23c</b>				
<b>d</b>	Total of all amounts reported on line 18 for all properties . . . . .	<b>23d</b>				
<b>e</b>	Total of all amounts reported on line 20 for all properties . . . . .	<b>23e</b>		3,500.		
<b>24</b>	<b>Income.</b> Add positive amounts shown on line 21. Do not include any losses . . . . .	<b>24</b>				
<b>25</b>	<b>Losses.</b> Add royalty losses from line 21 and rental real estate losses from line 22. Enter total losses here . . . . .	<b>25</b>	(	3,000.)		
<b>26</b>	<b>Total rental real estate and royalty income or (loss).</b> 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. . . . .	<b>26</b>				-3,000.

**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](http://www.irs.gov/Form8582) for instructions and the latest information.

**2018**  
Attachment  
Sequence No. **88**

Name(s) shown on return <b>MANOJ NAMASWAMY</b>	Identifying number <b>673-85-8796</b>
---	--

**Part I 2018 Passive Activity Loss**

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

<b>Rental Real Estate Activities With Active Participation</b> (For the definition of active participation, see <b>Special Allowance for Rental Real Estate Activities</b> in the instructions.)			
1a Activities with net income (enter the amount from Worksheet 1, column (a)) . . . . .	<b>1a</b>	0.	
b Activities with net loss (enter the amount from Worksheet 1, column (b)) . . . . .	<b>1b</b>	( 3,000. )	
c Prior years' unallowed losses (enter the amount from Worksheet 1, column (c)) . . . . .	<b>1c</b>	( )	
d Combine lines 1a, 1b, and 1c . . . . .	<b>1d</b>	-3,000.	
<b>Commercial Revitalization Deductions From Rental Real Estate Activities</b>			
2a Commercial revitalization deductions from Worksheet 2, column (a) . . . . .	<b>2a</b>	( )	
b Prior year unallowed commercial revitalization deductions from Worksheet 2, column (b) . . . . .	<b>2b</b>	( )	
c Add lines 2a and 2b . . . . .	<b>2c</b>	( )	
<b>All Other Passive Activities</b>			
3a Activities with net income (enter the amount from Worksheet 3, column (a)) . . . . .	<b>3a</b>	( )	
b Activities with net loss (enter the amount from Worksheet 3, column (b)) . . . . .	<b>3b</b>	( )	
c Prior years' unallowed losses (enter the amount from Worksheet 3, column (c)) . . . . .	<b>3c</b>	( )	
d Combine lines 3a, 3b, and 3c . . . . .	<b>3d</b>	( )	
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 . . . . .	<b>4</b>	-3,000.	

If line 4 is a loss and:

- 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.

**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 <b>smaller</b> of the loss on line 1d or the loss on line 4 . . . . .		3,000.	
6 Enter \$150,000. If married filing separately, see instructions . . . . .	<b>6</b>	150,000.	
7 Enter modified adjusted gross income, but not less than zero (see instructions) . . . . .	<b>7</b>	106,588.	
<b>Note:</b> 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.			
8 Subtract line 7 from line 6 . . . . .	<b>8</b>	43,412.	
9 Multiply line 8 by 50% (0.50). <b>Do not</b> enter more than \$25,000. If married filing separately, see instructions . . . . .	<b>9</b>	21,706.	
10 Enter the <b>smaller</b> of line 5 or line 9 . . . . .	<b>10</b>	3,000.	

If line 2c is a loss, go to Part III. Otherwise, go to line 15.

**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 . . . . .			
12 Enter the loss from line 4 . . . . .	<b>12</b>		
13 Reduce line 12 by the amount on line 10 . . . . .	<b>13</b>		
14 Enter the <b>smallest</b> of line 2c (treated as a positive amount), line 11, or line 13 . . . . .	<b>14</b>		

**Part IV Total Losses Allowed**

15 Add the income, if any, on lines 1a and 3a and enter the total . . . . .		0.	
16 <b>Total losses allowed from all passive activities for 2018.</b> Add lines 10, 14, and 15. See instructions to find out how to report the losses on your tax return . . . . .	<b>16</b>	3,000.	



**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
HYDERABAD	0.	3,000.			3,000.
<b>Total. Enter on Form 8582, lines 1a, 1b, and 1c</b>	0.	3,000.			

**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
<b>Total. Enter on Form 8582, lines 2a and 2b</b>			

**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
<b>Total. Enter on Form 8582, lines 3a, 3b, and 3c</b>					

**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)
HYDERABAD	E Ln 22	3,000.	1.00000000	3,000.	0.
<b>Total</b>		3,000.	1.00	3,000.	0.

**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
<b>Total</b>			1.00	