

**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) ▶ 5872782019103021exox

|  |  |
|--|--|
| Taxpayer's name<br>SABARISH SATISH KRISHNAPILLAI | Social security number<br>675-40-8100          |
| Spouse's name<br>SUPRIYA SUBBIAH                 | Spouse's social security number<br>667-42-0395 |

**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> | 86,904. |
| <b>2</b> Total tax (Form 1040, line 15; Form 1040NR, line 61)  | <b>2</b> | 4,670.  |
| <b>3</b> Federal income tax withheld from Forms W-2 and 1099 (Form 1040, line 16; Form 1040NR, line 62a) | <b>3</b> | 7,503.  |
| <b>4</b> Refund (Form 1040, line 20a; Form 1040-SS, Part I, line 13a; Form 1040NR, line 73a)             | <b>4</b> | 2,833.  |
| <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.

0 8 1 0 0

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.

2 0 3 9 5

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*.

675-40-8100

Taxpayer name SABARISH SATISH KRISHNAPILLAI & SUPRIYA SUBBIAH

Taxpayer address (optional)

7220 MARGATE CT

CUMMING GA 30040

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 04/13/2019 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 5872782019103021exox.
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](http://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](http://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.

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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](http://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](http://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: **SABARISH** Last name: **SATISH KRISHNAPILLAI** Your social security number: **675-40-8100**

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: **SUPRIYA** Last name: **SUBBIAH** Spouse's social security number: **667-42-0395**

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: **7220 MARGATE CT** 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. **CUMMING GA 30040** 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         |
| <b>SIDDHARTH</b>               | <b>SABARISH</b> | <b>901-91-1907</b>         | <b>Son</b>              | <input type="checkbox"/>            | <input checked="" type="checkbox"/> |
| <b>SHREYA</b>                  | <b>SABARISH</b> | <b>588-56-7409</b>         | <b>Daughter</b>         | <input checked="" 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, <b>both</b> must sign. | Date | Spouse's occupation           | If the IRS sent you an Identity Protection PIN, enter it here (see inst.) |
|   |      | <b>SENIOR PROJECT MANAGER</b> |   |
|   |      | <b>HOME MAKER</b>             |   |

**Paid Preparer Use Only**

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

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

|            |   |            |                 |
|------------|---|------------|-----------------|
| <b>1</b>   | Wages, salaries, tips, etc. Attach Form(s) W-2  | <b>1</b>   | <b>105,701.</b> |
| <b>2a</b>  | Tax-exempt interest   | <b>2b</b>  | <b>93.</b>      |
| <b>3a</b>  | Qualified dividends   | <b>3b</b>  |                 |
| <b>4a</b>  | IRAs, pensions, and annuities   | <b>4b</b>  |                 |
| <b>5a</b>  | Social security benefits  | <b>5b</b>  |                 |
| <b>6</b>   | Total income. Add lines 1 through 5. Add any amount from Schedule 1, line 22 <b>-18,890.</b>  | <b>6</b>   | <b>86,904.</b>  |
| <b>7</b>   | 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   | <b>7</b>   | <b>86,904.</b>  |
| <b>8</b>   | <b>Standard deduction or itemized deductions</b> (from Schedule A)  | <b>8</b>   | <b>24,000.</b>  |
| <b>9</b>   | Qualified business income deduction (see instructions)  | <b>9</b>   |                 |
| <b>10</b>  | Taxable income. Subtract lines 8 and 9 from line 7. If zero or less, enter -0-  | <b>10</b>  | <b>62,904.</b>  |
| <b>11</b>  | <b>a</b> Tax (see inst.) <b>7,170.</b> (check if any from: <b>1</b> <input type="checkbox"/> Form(s) 8814 <b>2</b> <input type="checkbox"/> Form 4972 <b>3</b> <input type="checkbox"/> ) | <b>11</b>  | <b>7,170.</b>   |
| <b>12</b>  | <b>b</b> Add any amount from Schedule 2 and check here <input type="checkbox"/>   | <b>12</b>  | <b>2,500.</b>   |
| <b>13</b>  | <b>a</b> Child tax credit/credit for other dependents <b>2,500.</b> <b>b</b> Add any amount from Schedule 3 and check here <input type="checkbox"/>                                       | <b>13</b>  | <b>4,670.</b>   |
| <b>14</b>  | Subtract line 12 from line 11. If zero or less, enter -0-   | <b>14</b>  | <b>0.</b>       |
| <b>15</b>  | Other taxes. Attach Schedule 4  | <b>15</b>  | <b>4,670.</b>   |
| <b>16</b>  | Total tax. Add lines 13 and 14  | <b>16</b>  | <b>7,503.</b>   |
| <b>17</b>  | Federal income tax withheld from Forms W-2 and 1099   | <b>17</b>  |                 |
| <b>18</b>  | Refundable credits: <b>a</b> EIC (see inst.) <b>No</b> <b>b</b> Sch. 8812 <b>c</b> Form 8863  | <b>18</b>  | <b>7,503.</b>   |
| <b>19</b>  | Add any amount from Schedule 5  | <b>19</b>  | <b>2,833.</b>   |
| <b>20a</b> | Add lines 16 and 17. These are your total payments  | <b>20a</b> | <b>2,833.</b>   |
| <b>21</b>  | If line 18 is more than line 15, subtract line 15 from line 18. This is the amount you <b>overpaid</b>  | <b>21</b>  |                 |
| <b>22</b>  | Amount of line 19 you want <b>refunded to you</b> . If Form 8888 is attached, check here <input type="checkbox"/>   | <b>22</b>  |                 |
| <b>23</b>  | Amount of line 19 you want <b>applied to your 2019 estimated tax</b>  | <b>23</b>  |                 |
| <b>24</b>  | Amount of line 19 you want <b>applied to your 2019 estimated tax</b>  | <b>24</b>  |                 |
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| <b>93</b>  | Amount of line 19 you want <b>applied to your 2019 estimated tax</b>  | <b>93</b>  |                 |
| <b>94</b>  | Amount of line 19 you want <b>applied to your 2019 estimated tax</b>  | <b>94</b>  |                 |
| <b>95</b>  | Amount of line 19 you want <b>applied to your 2019 estimated tax</b>  | <b>95</b>  |                 |
| <b>96</b>  | Amount of line 19 you want <b>applied to your 2019 estimated tax</b>  | <b>96</b>  |                 |
| <b>97</b>  | Amount of line 19 you want <b>applied to your 2019 estimated tax</b>  | <b>97</b>  |                 |
| <b>98</b>  | Amount of line 19 you want <b>applied to your 2019 estimated tax</b>  | <b>98</b>  |                 |
| <b>99</b>  | Amount of line 19 you want <b>applied to your 2019 estimated tax</b>  | <b>99</b>  |                 |
| <b>100</b> | Amount of line 19 you want <b>applied to your 2019 estimated tax</b>  | <b>100</b> |                 |

**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](http://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

SABARISH SATISH KRISHNAPILLAI & SUPRIYA SUBBIAH

Your social security number

675-40-8100

|                          |   |   |   |           |  |
|--------------------------|---|---|---|-----------|--|
| <b>Additional Income</b> | <b>1-9b</b>                               | Reserved . . . . .  | <b>1-9b</b>   |           |  |
|                          | <b>10</b>                                 | Taxable refunds, credits, or offsets of state and local income taxes . . . . .  | <b>10</b>   | 2,142.    |  |
|                          | <b>11</b>                                 | Alimony received . . . . .  | <b>11</b>   |           |  |
|                          | <b>12</b>                                 | Business income or (loss). Attach Schedule C or C-EZ . . . . .  | <b>12</b>   |           |  |
|                          | <b>13</b>                                 | Capital gain or (loss). Attach Schedule D if required. If not required, check here ▶ <input type="checkbox"/>   | <b>13</b>   |           |  |
|                          | <b>14</b>                                 | Other gains or (losses). Attach Form 4797 . . . . .   | <b>14</b>   |           |  |
|                          | <b>15a</b>                                | Reserved . . . . .  | <b>15b</b>  |           |  |
|                          | <b>16a</b>                                | Reserved . . . . .  | <b>16b</b>  |           |  |
|                          | <b>17</b>                                 | Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E   | <b>17</b>   | -21,032.  |  |
|                          | <b>18</b>                                 | Farm income or (loss). Attach Schedule F . . . . .  | <b>18</b>   |           |  |
|                          | <b>19</b>                                 | Unemployment compensation . . . . .   | <b>19</b>   |           |  |
|                          | <b>20a</b>                                | Reserved . . . . .  | <b>20b</b>  |           |  |
|                          | <b>21</b>                                 | Other income. List type and amount ▶ _____  | <b>21</b>   |           |  |
|                          | <b>22</b>                                 | 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 . . . . . | <b>22</b>   | -18,890.  |  |
|                          | <b>Adjustments to Income</b>              | <b>23</b>   | Educator expenses . . . . .   | <b>23</b> |  |
|                          |   | <b>24</b>   | Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106 . . . . . | <b>24</b> |  |
|                          |   | <b>25</b>   | Health savings account deduction. Attach Form 8889 . . . . .  | <b>25</b> |  |
|                          |   | <b>26</b>   | Moving expenses for members of the Armed Forces. Attach Form 3903 . . . . .   | <b>26</b> |  |
|                          |   | <b>27</b>   | Deductible part of self-employment tax. Attach Schedule SE . . . . .  | <b>27</b> |  |
|                          |   | <b>28</b>   | Self-employed SEP, SIMPLE, and qualified plans . . . . .  | <b>28</b> |  |
|                          |   | <b>29</b>   | Self-employed health insurance deduction . . . . .  | <b>29</b> |  |
|                          |   | <b>30</b>   | Penalty on early withdrawal of savings . . . . .  | <b>30</b> |  |
| <b>31a</b>               |   | Alimony paid <b>b</b> Recipient's SSN ▶ _____   | <b>31a</b>  |           |  |
| <b>32</b>                |   | IRA deduction . . . . .   | <b>32</b>   |           |  |
| <b>33</b>                | Student loan interest deduction . . . . . | <b>33</b>   |   |           |  |
| <b>34</b>                | Reserved . . . . .                        | <b>34</b>   |   |           |  |
| <b>35</b>                | Reserved . . . . .                        | <b>35</b>   |   |           |  |
| <b>36</b>                | Add lines 23 through 35 . . . . .         | <b>36</b>   |   |           |  |

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

Schedule 1 (Form 1040) 2018

**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

SABARISH SATISH KRISHNAPILLAI & SUPRIYA SUBBIAH

Your social security number

675-40-8100

**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>  | 7220 MARGATE CT CUMMING GA 300406775                              |  |                  |                   |                          |
| <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>  | 1   |  | <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>    |   |           |   |   |
| <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>    |   | 1,714.    |   |   |
| <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>   |   | 15,965.   |   |   |
| <b>13</b>        | Other interest. . . . .  | <b>13</b>   |   |           |   |   |
| <b>14</b>        | Repairs. . . . .   | <b>14</b>   |   |           |   |   |
| <b>15</b>        | Supplies . . . . .   | <b>15</b>   |   |           |   |   |
| <b>16</b>        | Taxes . . . . .  | <b>16</b>   |   | 4,585.    |   |   |
| <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>   |   | 22,264.   |   |   |
| <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>   |   | -22,264.  |   |   |
| <b>22</b>        | Deductible rental real estate loss after limitation, if any, on Form 8582 (see instructions) . . . . .   | <b>22</b>   | ( | -21,032.) | ( | ) |
| <b>23a</b>       | Total of all amounts reported on line 3 for all rental properties . . . . .  | <b>23a</b>  |   |           |   |   |
| <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>  |   | 15,965.   |   |   |
| <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>  |   | 22,264.   |   |   |
| <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>   | ( | 21,032.)  |   |   |
| <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>   |   | -21,032.  |   |   |

**Paid Preparer's Due Diligence Checklist**  
 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](http://www.irs.gov/Form8867) for instructions and the latest information.**

|  |  |
|--|--|
| Taxpayer name(s) shown on return<br><b>SABARISH SATISH KRISHNAPILLAI &amp; SUPRIYA SUBBIAH</b> | Taxpayer identification number<br><b>675-40-8100</b> |
| Enter preparer's name and PTIN<br><b>APPANA RUPA VENKATA SATYA SAI MANIKUMAR P02090332</b>     |  |

**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/<br>ACTC/ODC                    | AOTC                     | HOH                      |
|---|---|-------------------------------------|--------------------------|--------------------------|
|   | <input type="checkbox"/>  | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| <b>1</b> 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"/> <b>Yes</b> <input type="checkbox"/> <b>No</b>                                     |                                     |                          |                          |
| <b>2</b> 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"/> <b>Yes</b> <input type="checkbox"/> <b>No</b> <input type="checkbox"/> <b>N/A</b> |                                     |                          |                          |
| <b>3</b> Did you satisfy the knowledge requirement? To meet the knowledge requirement, you must do both of the following.<br><ul style="list-style-type: none"> <li>• 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.</li> <li>• 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.</li> </ul>   | <input checked="" type="checkbox"/> <b>Yes</b> <input type="checkbox"/> <b>No</b>                                     |                                     |                          |                          |
| <b>4</b> 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"/> <b>Yes</b> <input checked="" type="checkbox"/> <b>No</b>                                     |                                     |                          |                          |
| <b>a</b> Did you make reasonable inquiries to determine the correct, complete, and consistent information? . . . . .  | <input type="checkbox"/> <b>Yes</b> <input type="checkbox"/> <b>No</b>  |                                     |                          |                          |
| <b>b</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"/> <b>Yes</b> <input type="checkbox"/> <b>No</b>  |                                     |                          |                          |
| <b>5</b> 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) . . . . .<br>List those documents, if any, that you relied on.<br>_____<br>_____<br>_____ | <input checked="" type="checkbox"/> <b>Yes</b> <input type="checkbox"/> <b>No</b>                                     |                                     |                          |                          |
| <b>6</b> 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"/> <b>Yes</b> <input type="checkbox"/> <b>No</b>                                     |                                     |                          |                          |
| <b>7</b> Did you ask the taxpayer if any of these credits were disallowed or reduced in a previous year? . . . . .<br>(If credits were disallowed or reduced, go to question 7a; if not, go to question 8.)   | <input type="checkbox"/> <b>Yes</b> <input type="checkbox"/> <b>No</b> <input checked="" type="checkbox"/> <b>N/A</b> |                                     |                          |                          |
| <b>a</b> Did you complete the required recertification Form 8862? . . . . .   | <input type="checkbox"/> <b>Yes</b> <input type="checkbox"/> <b>No</b> <input type="checkbox"/> <b>N/A</b>            |                                     |                          |                          |
| <b>8</b> If the taxpayer is reporting self-employment income, did you ask questions to prepare a complete and correct Form 1040, Schedule C? . . . . .  | <input type="checkbox"/> <b>Yes</b> <input type="checkbox"/> <b>No</b> <input type="checkbox"/> <b>N/A</b>            |                                     |                          |                          |

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

|   | EIC  | CTC/<br>ACTC/ODC | AOTC | HOH |
|---|--|------------------|------|-----|
| <b>9a</b> 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>b</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                                 |                  |      |     |
| <b>c</b> 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<br><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/<br>ACTC/ODC  | AOTC | HOH |
|---|-----|---|------|-----|
| <b>10</b> 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                                 |      |     |
| <b>11</b> 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<br><input type="checkbox"/> N/A            |      |     |
| <b>12</b> 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<br><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/<br>ACTC/ODC | AOTC   | HOH |
|---|-----|------------------|--|-----|
| <b>13</b> 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/<br>ACTC/ODC | AOTC | HOH  |
|--|-----|------------------|------|--|
| <b>14</b> 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.**

|   |   |
|---|---|
| <b>15</b> 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 |
|---|---|



**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<br><b>SABARISH SATISH KRISHNAPILLAI &amp; SUPRIYA SUBBIAH</b> | Identifying number<br><b>675-40-8100</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.)   |           |             |          |
| <b>1a</b> Activities with net income (enter the amount from Worksheet 1, column (a)) . . . . .   | <b>1a</b> | 0.          |          |
| <b>b</b> Activities with net loss (enter the amount from Worksheet 1, column (b)) . . . . .  | <b>1b</b> | ( 22,264. ) |          |
| <b>c</b> Prior years' unallowed losses (enter the amount from Worksheet 1, column (c)) . . . . .   | <b>1c</b> | ( )         |          |
| <b>d</b> Combine lines 1a, 1b, and 1c . . . . .  | <b>1d</b> |             | -22,264. |
| <b>Commercial Revitalization Deductions From Rental Real Estate Activities</b>   |           |             |          |
| <b>2a</b> Commercial revitalization deductions from Worksheet 2, column (a) . . . . .  | <b>2a</b> | ( )         |          |
| <b>b</b> Prior year unallowed commercial revitalization deductions from Worksheet 2, column (b) . . . . .  | <b>2b</b> | ( )         |          |
| <b>c</b> Add lines 2a and 2b . . . . .   | <b>2c</b> | ( )         |          |
| <b>All Other Passive Activities</b>  |           |             |          |
| <b>3a</b> Activities with net income (enter the amount from Worksheet 3, column (a)) . . . . .   | <b>3a</b> |             |          |
| <b>b</b> Activities with net loss (enter the amount from Worksheet 3, column (b)) . . . . .  | <b>3b</b> | ( )         |          |
| <b>c</b> Prior years' unallowed losses (enter the amount from Worksheet 3, column (c)) . . . . .   | <b>3c</b> | ( )         |          |
| <b>d</b> Combine lines 3a, 3b, and 3c . . . . .  | <b>3d</b> |             |          |
| <b>4</b> 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 . . . . .<br>If line 4 is a loss and:<br>• Line 1d is a loss, go to Part II.<br>• Line 2c is a loss (and line 1d is zero or more), skip Part II and go to Part III.<br>• Line 3d is a loss (and lines 1d and 2c are zero or more), skip Parts II and III and go to line 15. | <b>4</b>  |             | -22,264. |

**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.

|   |           |          |
|---|-----------|----------|
| <b>5</b> Enter the <b>smaller</b> of the loss on line 1d or the loss on line 4 . . . . .  | <b>5</b>  | 22,264.  |
| <b>6</b> Enter \$150,000. If married filing separately, see instructions . . . . .  | <b>6</b>  | 150,000. |
| <b>7</b> Enter modified adjusted gross income, but not less than zero (see instructions)<br><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. | <b>7</b>  | 107,936. |
| <b>8</b> Subtract line 7 from line 6 . . . . .  | <b>8</b>  | 42,064.  |
| <b>9</b> 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>  | 21,032.  |
| <b>10</b> Enter the <b>smaller</b> of line 5 or line 9 . . . . .<br>If line 2c is a loss, go to Part III. Otherwise, go to line 15.   | <b>10</b> | 21,032.  |

**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.

|  |           |  |
|--|-----------|--|
| <b>11</b> Enter \$25,000 reduced by the amount, if any, on line 10. If married filing separately, see instructions | <b>11</b> |  |
| <b>12</b> Enter the loss from line 4 . . . . .   | <b>12</b> |  |
| <b>13</b> Reduce line 12 by the amount on line 10 . . . . .  | <b>13</b> |  |
| <b>14</b> 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**

|  |           |         |
|--|-----------|---------|
| <b>15</b> Add the income, if any, on lines 1a and 3a and enter the total . . . . .   | <b>15</b> | 0.      |
| <b>16</b> <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> | 21,032. |

**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 |
| 7220 MARGATE CT  | 0.                       | 22,264.                |                              |                      | 22,264.  |
|  |                          |                        |                              |                      |          |
|  |                          |                        |                              |                      |          |
| <b>Total. Enter on Form 8582, lines 1a, 1b, and 1c</b> | 0.                       | 22,264.                |                              |                      |          |

**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) |
|------------------|---|----------|------------|-----------------------|---|
| 7220 MARGATE CT  | E Ln 22   | 22,264.  | 1.00000000 | 21,032.               | 1,232.                                  |
|                  |   |          |            |                       |   |
|                  |   |          |            |                       |   |
|                  |   |          |            |                       |   |
| <b>Total</b>     |   | 22,264.  | 1.00       | 21,032.               | 1,232.                                  |

**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 |
|------------------|---|----------|------------|--------------------|
| 7220 MARGATE CT  | E Ln 22   | 1,232.   | 1.00000000 | 1,232.             |
|                  |   |          |            |                    |
|                  |   |          |            |                    |
|                  |   |          |            |                    |
| <b>Total</b>     |   | 1,232.   | 1.00       | 1,232.             |

**Worksheet 6—Allowed Losses** (See instructions.)

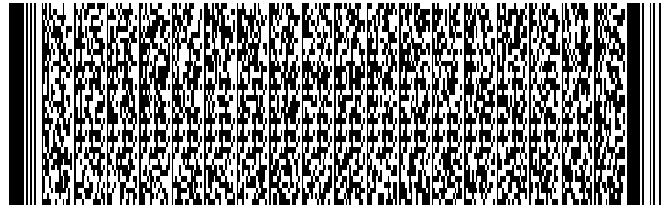
| Name of activity | Form or schedule and line number to be reported on (see instructions) | (a) Loss | (b) Unallowed loss | (c) Allowed loss |
|------------------|---|----------|--------------------|------------------|
| 7220 MARGATE CT  | E Ln 22   | 22,264.  | 1,232.             | 21,032.          |
|                  |   |          |                    |                  |
|                  |   |          |                    |                  |
| <b>Total</b>     |   | 22,264.  | 1,232.             | 21,032.          |

**Worksheet 7—Activities With Losses Reported on Two or More Forms or Schedules** (See instructions.)

| Name of activity:   | (a) | (b) | (c) Ratio | (d) Unallowed loss | (e) Allowed loss |
|---|-----|-----|-----------|--------------------|------------------|
| <b>Form or schedule and line number to be reported on (see instructions):</b> |     |     |           |                    |                  |
| 1a Net loss plus prior year unallowed loss from form or schedule . ▶          |     |     |           |                    |                  |
| b Net income from form or schedule . . . . . ▶                                |     |     |           |                    |                  |
| c Subtract line 1b from line 1a. If zero or less, enter -0- ▶                 |     |     |           |                    |                  |
| <b>Form or schedule and line number to be reported on (see instructions):</b> |     |     |           |                    |                  |
| 1a Net loss plus prior year unallowed loss from form or schedule . ▶          |     |     |           |                    |                  |
| b Net income from form or schedule . . . . . ▶                                |     |     |           |                    |                  |
| c Subtract line 1b from line 1a. If zero or less, enter -0- ▶                 |     |     |           |                    |                  |
| <b>Form or schedule and line number to be reported on (see instructions):</b> |     |     |           |                    |                  |
| 1a Net loss plus prior year unallowed loss from form or schedule . ▶          |     |     |           |                    |                  |
| b Net income from form or schedule . . . . . ▶                                |     |     |           |                    |                  |
| c Subtract line 1b from line 1a. If zero or less, enter -0- ▶                 |     |     |           |                    |                  |
| <b>Total</b>  |     |     | 1.00      |                    |                  |



1900411519



Georgia Form **500** (Rev. 08/17/18)

Individual Income Tax Return

Georgia Department of Revenue

**2018** (Approved software version)

Page 1

Fiscal Year  
Beginning

Fiscal Year  
Ending

YOUR DRIVER'S LICENSE/STATE ID 56397127

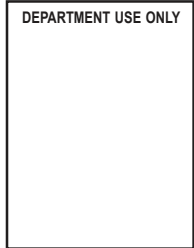
STATE ISSUED GA

YOUR FIRST NAME MI YOUR SOCIAL SECURITY NUMBER  
1. SABARISH 675-40-8100

LAST NAME (For Name Change See IT-511 Tax Booklet) SUFFIX  
SATISH KRISHNAPILLAI

SPOUSE'S FIRST NAME MI SPOUSE'S SOCIAL SECURITY NUMBER  
SUPRIYA 667-42-0395

LAST NAME SUFFIX  
SUBBIAH



ADDRESS (NUMBER AND STREET or P.O. BOX) (Use 2nd address line for Apt, Suite or Building Number)  CHECK IF ADDRESS HAS CHANGED  
2. 7220 MARGATE CT

CITY (Please insert a space if the city has multiple names) STATE ZIP CODE  
3. CUMMING GA 30040

(COUNTRY IF FOREIGN)

4. Enter your Residency Status with the appropriate number ..... 4. 1

1. FULL-YEAR RESIDENT 2. PART-YEAR RESIDENT TO 3. NONRESIDENT

Part-Year Residents and Nonresidents must omit Lines 9 thru 14 and use Form 500 Schedule 3.

5. Enter Filing Status with appropriate letter (See IT-511 Tax Booklet)..... 5. B

A. Single B. Married filing joint C. Married filing separate (Spouse's social security number must be entered above) D. Head of Household or Qualifying Widow(er)

6. Number of exemptions (Check appropriate box(es) and enter total in 6c.) 6a. Yourself  6b. Spouse  6c. 2

7a. Number of Dependents (Enter details on Line 7b., and DO NOT include yourself or your spouse)..... 7a. 2

**ALL PAGES (1-5) ARE REQUIRED FOR PROCESSING**



1900411529

**YOUR SOCIAL SECURITY NUMBER**  
 675-40-8100

7b. Dependents (If you have more than 4 dependents, attach a list of additional dependents)

|  |                                   |
|--|-----------------------------------|
| <b>First Name, MI.</b><br>SIDDHARTH          | <b>Last Name</b><br>SABARISH      |
| <b>Social Security Number</b><br>901-91-1907 | <b>Relationship to You</b><br>SON |

|  |  |
|--|--|
| <b>First Name, MI.</b><br>SHREYA             | <b>Last Name</b><br>SABARISH           |
| <b>Social Security Number</b><br>588-56-7409 | <b>Relationship to You</b><br>DAUGHTER |

|                               |                            |
|-------------------------------|----------------------------|
| <b>First Name, MI.</b>        | <b>Last Name</b>           |
| <b>Social Security Number</b> | <b>Relationship to You</b> |

|                               |                            |
|-------------------------------|----------------------------|
| <b>First Name, MI.</b>        | <b>Last Name</b>           |
| <b>Social Security Number</b> | <b>Relationship to You</b> |

**INCOME COMPUTATIONS**

If amount on line 8, 9, 10, 13 or 15 is negative, use the minus sign (-). Example -3,456.

- 8. Federal adjusted gross income (From Federal Form 1040)..... 8. 86904  
 (Do not use FEDERAL TAXABLE INCOME) If the amount on Line 8 is \$40,000 or more, or your gross income is less than your W-2s you must include a copy of your Federal Form 1040 Pages 1, 2, and Schedule 1.
- 9. Adjustments from Form 500 Schedule 1 (See IT-511 Tax Booklet) ..... 9.
- 10. Georgia adjusted gross income (Net total of Line 8 and Line 9)..... 10. 86904
- 11. Standard Deduction (Do not use FEDERAL STANDARD DEDUCTION)..... 11a. 6000  
 (See IT-511 Tax Booklet)
  - b. Self: 65 or over?  Blind?  Total x 1,300=..... 11b.
  - Spouse: 65 or over?  Blind?
  - c. Total Standard Deduction (Line 11a + Line 11b)..... 11c. 6000  
 Use EITHER Line 11c OR Line 12c (Do not write on both lines)
- 12. Total Itemized Deductions used in computing Federal Taxable Income. If you use itemized deductions, you must include Federal Schedule A.
  - a. Federal Itemized Deductions (Schedule A-Form 1040) ..... 12a.
  - b. Less adjustments: (See IT-511 Tax Booklet) ..... 12b.
  - c. Georgia Total Itemized Deductions..... 12c.
- 13. Subtract either Line 11c or Line 12c from Line 10; enter balance..... 13. 80904



1900411539

**YOUR SOCIAL SECURITY NUMBER**  
 675-40-8100

|  |      |       |
|--|------|-------|
| 14a. Enter the number from Line 6c. 2 Multiply by \$2,700 for filing status A or D or multiply by \$3,700 for filing status B or C | 14a. | 7400  |
| 14b. Enter the number from Line 7a. 2 Multiply by \$3,000.....   | 14b. | 6000  |
| 14c. Add Lines 14a. and 14b. Enter total.....  | 14c. | 13400 |
| 15. Georgia taxable income (Line 13 less Line 14c or Schedule 3, Line 14)  | 15.  | 67504 |
| 16. Tax (Use Tax Table in the IT-511 Tax Booklet).....   | 16.  | 3793  |
| 17. Low Income Credit 17a. 17b. ....   | 17c. |       |
| 18. Other State(s) Tax Credit (Include a copy of the other state(s) return) .....  | 18.  |       |
| 19. Credits used from IND-CR Summary Worksheet .....   | 19.  |       |
| 20. <b>Total Credits Used from Schedule 2 Georgia Tax Credits (must be filed electronically)</b>                                   | 20.  |       |
| 21. Total Credits Used (sum of Lines 17-20) cannot exceed Line 16 .....  | 21.  | 0     |
| 22. Balance (Line 16 less Line 21) if zero or less than zero, enter zero .....   | 22.  | 3793  |

**INCOME STATEMENT DETAILS** Only enter income on which Georgia Tax was withheld. Enter income from W-2s, 1099s, and G2-As on Line 4 GA Wages/Income. For other income statements complete Line 4 using the income reported from **Form G2-RP Line 12 or 13; Form G2-LP Line 11, or for Form G2-FL enter zero.**

**(INCOME STATEMENT A)**

1. WITHHOLDING TYPE:  
 W-2    G2-A    G2-LP  
 1099    G2-FL    G2-RP

2. EMPLOYER/PAYER FEDERAL ID NUMBER (FEIN)  SSN   
 222575929

3. EMPLOYER/PAYER STATE WITHHOLDING ID  
 2061024 C

4. GA WAGES / INCOME  
 105701

5. GA TAX WITHHELD  
 5854

**(INCOME STATEMENT B)**

1. WITHHOLDING TYPE:  
 W-2    G2-A    G2-LP  
 1099    G2-FL    G2-RP

2. EMPLOYER/PAYER FEDERAL ID NUMBER (FEIN)  SSN

3. EMPLOYER/PAYER STATE WITHHOLDING ID

4. GA WAGES / INCOME

5. GA TAX WITHHELD

**(INCOME STATEMENT C)**

1. WITHHOLDING TYPE:  
 W-2    G2-A    G2-LP  
 1099    G2-FL    G2-RP

2. EMPLOYER/PAYER FEDERAL ID NUMBER (FEIN)  SSN

3. EMPLOYER/PAYER STATE WITHHOLDING ID

4. GA WAGES / INCOME

5. GA TAX WITHHELD

REV 02/25/19 PRO

PLEASE COMPLETE INCOME STATEMENT DETAILS ON PAGE 4.

**ALL PAGES (1-5) ARE REQUIRED FOR PROCESSING**



1900411549

**YOUR SOCIAL SECURITY NUMBER**  
 675-40-8100

**(INCOME STATEMENT D)**

1. **WITHHOLDING TYPE:**  
 W-2    G2-A    G2-LP  
 1099    G2-FL    G2-RP
2. **EMPLOYER/PAYER FEDERAL ID NUMBER (FEIN)**    **SSN**

**(INCOME STATEMENT E)**

1. **WITHHOLDING TYPE:**  
 W-2    G2-A    G2-LP  
 1099    G2-FL    G2-RP
2. **EMPLOYER/PAYER FEDERAL ID NUMBER (FEIN)**    **SSN**

**(INCOME STATEMENT F)**

1. **WITHHOLDING TYPE:**  
 W-2    G2-A    G2-LP  
 1099    G2-FL    G2-RP
2. **EMPLOYER/PAYER FEDERAL ID NUMBER (FEIN)**    **SSN**

3. **EMPLOYER/PAYER STATE WITHHOLDING ID**   3. **EMPLOYER/PAYER STATE WITHHOLDING ID**   3. **EMPLOYER/PAYER STATE WITHHOLDING ID**
4. **GA WAGES / INCOME**   4. **GA WAGES / INCOME**   4. **GA WAGES / INCOME**
5. **GA TAX WITHHELD**   5. **GA TAX WITHHELD**   5. **GA TAX WITHHELD**

|   |     |      |
|---|-----|------|
| 23. <b>Georgia Income Tax Withheld on Wages and 1099s</b> .....                           | 23. | 5854 |
| (Enter Tax Withheld Only and include W-2s and/or 1099s)                                   |     |      |
| 24. <b>Other Georgia Income Tax Withheld</b> .....  | 24. |      |
| (Must include G2-A, G2-FL, G2-LP and/or G2-RP)  |     |      |
| 25. Estimated Tax paid for 2018 and Form IT-560 .....                                     | 25. |      |
| 26. Total prepayment credits (Add Lines 23, 24 and 25).....                               | 26. | 5854 |
| 27. If Line 22 exceeds Line 26, subtract Line 26 from Line 22 and enter balance due.....  | 27. |      |
| 28. If Line 26 exceeds Line 22, subtract Line 22 from Line 26 and enter overpayment ..... | 28. | 2061 |
| 29. <b>Amount to be credited to 2019 ESTIMATED TAX</b> .....                              | 29. | 0    |
| 30. Georgia Wildlife Conservation Fund (No gift of less than \$1.00).....                 | 30. |      |
| 31. Georgia Fund for Children and Elderly (No gift of less than \$1.00).....              | 31. |      |
| 32. Georgia Cancer Research Fund (No gift of less than \$1.00) .....                      | 32. |      |
| 33. Georgia Land Conservation Program (No gift of less than \$1.00).....                  | 33. |      |
| 34. Georgia National Guard Foundation (No gift of less than \$1.00) .....                 | 34. |      |
| 35. Dog & Cat Sterilization Fund (No gift of less than \$1.00).....                       | 35. |      |
| 36. Saving the Cure Fund (No gift of less than \$1.00).....                               | 36. |      |
| 37. Realizing Educational Achievement Can Happen (REACH) Program .....                    | 37. |      |
| (No gift of less than \$1.00)   |     |      |
| 38. Public Safety Memorial Grant (No gift of less than \$1.00).....                       | 38. |      |

Georgia Form **500**  
Individual Income Tax Return  
Georgia Department of Revenue  
**2018**



1900411559

YOUR SOCIAL SECURITY NUMBER  
675-40-8100

Page 5

39. Form 500 UET (Estimated tax penalty)  500 UET exception attached 39.  
40. (If you owe) Add Lines 27, 30 thru 39  
MAKE CHECK PAYABLE TO GEORGIA DEPARTMENT OF REVENUE.. 40.

Amount Due Mail To:  
GEORGIA DEPARTMENT OF REVENUE  
PROCESSING CENTER, PO BOX 740399  
ATLANTA, GA 30374-0399

41. (If you are due a refund) Subtract the sum of Lines 29 thru 39 from Line 28  
THIS IS YOUR REFUND..... 41. 2061

If you do not enter Direct Deposit information or if you are a first time filer you will be issued a paper check.

41a. Direct Deposit (U.S. Accounts Only)

Type: Checking   
Savings   
Routing Number 061000052  
Account Number 334012208773

Refund Due Mail To:  
GEORGIA DEPARTMENT OF REVENUE  
PROCESSING CENTER, PO BOX 740380  
ATLANTA, GA 30374-0380

INCLUDE ALL ITEMS IN ENVELOPE, DO NOT STAPLE YOUR CHECK, W-2s, OTHER WITHHOLDING DOCUMENTS, OR TAX RETURN.  
I/We declare under the penalties of perjury that I/we have examined this return (including accompanying schedules and statements) and to the best of my/our knowledge and belief, it is true, correct, and complete. If prepared by a person other than the taxpayer(s), this declaration is based on all information of which the preparer has knowledge. Georgia Public Revenue Code Section 48-2-31 stipulates that taxes shall be paid in lawful money of the United States, free of any expense to the State of Georgia.

Taxpayer's Signature  (Check box if deceased)

Spouse's Signature  (Check box if deceased)

Date

Date

Taxpayer's Phone Number

404-538-2825

I authorize DOR to discuss this return with the named preparer.

By providing my email address I am authorizing the Georgia Department of Revenue to electronically notify me at the below e-mail address regarding any updates to my account(s).

Taxpayer's Email Address

Preparer's Phone Number

REV 02/25/19 PRO

Signature of Preparer

Name of Preparer Other Than Taxpayer  
APPANA RUPA VENKATA SATYA

Preparer's FEIN

Preparer's Firm Name  
GLOBAL TAXES LLC

Preparer's SSN/PTIN/SIDN  
P02090332

ALL PAGES (1-5) ARE REQUIRED FOR PROCESSING



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

Your first name and initial: **SABARISH** Last name: **SATISH KRISHNAPILLAI** Your social security number: **675-40-8100**

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: **SUPRIYA** Last name: **SUBBIAH** Spouse's social security number: **667-42-0395**

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: **7220 MARGATE CT** 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. **CUMMING GA 30040** 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         |
| SIDDHARTH                      | SABARISH  | 901-91-1907                | Son                     | <input type="checkbox"/>            | <input checked="" type="checkbox"/> |
| SHREYA                         | SABARISH  | 588-56-7409                | Daughter                | <input checked="" 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.) |
|  |      | SENIOR PROJECT MANAGER |   |
|  |      | HOME MAKER             |   |

**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)

|            |   |            |          |
|------------|---|------------|----------|
| <b>1</b>   | Wages, salaries, tips, etc. Attach Form(s) W-2  | <b>1</b>   | 105,701. |
| <b>2a</b>  | Tax-exempt interest   | <b>2b</b>  | 93.      |
| <b>3a</b>  | Qualified dividends   | <b>3b</b>  |          |
| <b>4a</b>  | IRAs, pensions, and annuities   | <b>4b</b>  |          |
| <b>5a</b>  | Social security benefits  | <b>5b</b>  |          |
| <b>6</b>   | Total income. Add lines 1 through 5. Add any amount from Schedule 1, line 22 <b>-18,890.</b>  | <b>6</b>   | 86,904.  |
| <b>7</b>   | 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   | <b>7</b>   | 86,904.  |
| <b>8</b>   | <b>Standard deduction or itemized deductions</b> (from Schedule A)  | <b>8</b>   | 24,000.  |
| <b>9</b>   | Qualified business income deduction (see instructions)  | <b>9</b>   |          |
| <b>10</b>  | Taxable income. Subtract lines 8 and 9 from line 7. If zero or less, enter -0-  | <b>10</b>  | 62,904.  |
| <b>11</b>  | <b>a</b> Tax (see inst.) <b>7,170.</b> (check if any from: <b>1</b> <input type="checkbox"/> Form(s) 8814 <b>2</b> <input type="checkbox"/> Form 4972 <b>3</b> <input type="checkbox"/> ) | <b>11</b>  | 7,170.   |
| <b>12</b>  | <b>b</b> Add any amount from Schedule 2 and check here <input type="checkbox"/>   | <b>12</b>  | 2,500.   |
| <b>13</b>  | <b>a</b> Child tax credit/credit for other dependents <b>2,500.</b> <b>b</b> Add any amount from Schedule 3 and check here <input type="checkbox"/>                                       | <b>13</b>  | 4,670.   |
| <b>14</b>  | Subtract line 12 from line 11. If zero or less, enter -0-   | <b>14</b>  | 0.       |
| <b>15</b>  | Other taxes. Attach Schedule 4  | <b>15</b>  | 4,670.   |
| <b>16</b>  | Total tax. Add lines 13 and 14  | <b>16</b>  | 7,503.   |
| <b>17</b>  | Federal income tax withheld from Forms W-2 and 1099   | <b>17</b>  |          |
| <b>18</b>  | Refundable credits: <b>a</b> EIC (see inst.) <b>No</b> <b>b</b> Sch. 8812 <b>c</b> Form 8863  | <b>18</b>  | 7,503.   |
| <b>19</b>  | Add any amount from Schedule 5  | <b>19</b>  | 2,833.   |
| <b>20a</b> | Add lines 16 and 17. These are your total payments  | <b>20a</b> | 2,833.   |
| <b>21</b>  | If line 18 is more than line 15, subtract line 15 from line 18. This is the amount you <b>overpaid</b>  | <b>21</b>  |          |
| <b>22</b>  | Amount of line 19 you want <b>refunded to you</b> . If Form 8888 is attached, check here <input type="checkbox"/>   | <b>22</b>  |          |
| <b>23</b>  | Amount of line 19 you want <b>applied to your 2019 estimated tax</b>  | <b>23</b>  |          |
| <b>24</b>  | Amount you owe. Subtract line 18 from line 15. For details on how to pay, see instructions  | <b>24</b>  |          |
| <b>25</b>  | Estimated tax penalty (see instructions)  | <b>25</b>  |          |

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](http://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

SABARISH SATISH KRISHNAPILLAI & SUPRIYA SUBBIAH

Your social security number

675-40-8100

|                          |   |   |   |           |  |
|--------------------------|---|---|---|-----------|--|
| <b>Additional Income</b> | <b>1-9b</b>                               | Reserved . . . . .  | <b>1-9b</b>   |           |  |
|                          | <b>10</b>                                 | Taxable refunds, credits, or offsets of state and local income taxes . . . . .  | <b>10</b>   | 2,142.    |  |
|                          | <b>11</b>                                 | Alimony received . . . . .  | <b>11</b>   |           |  |
|                          | <b>12</b>                                 | Business income or (loss). Attach Schedule C or C-EZ . . . . .  | <b>12</b>   |           |  |
|                          | <b>13</b>                                 | Capital gain or (loss). Attach Schedule D if required. If not required, check here ▶ <input type="checkbox"/>   | <b>13</b>   |           |  |
|                          | <b>14</b>                                 | Other gains or (losses). Attach Form 4797 . . . . .   | <b>14</b>   |           |  |
|                          | <b>15a</b>                                | Reserved . . . . .  | <b>15b</b>  |           |  |
|                          | <b>16a</b>                                | Reserved . . . . .  | <b>16b</b>  |           |  |
|                          | <b>17</b>                                 | Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E . . . . .   | <b>17</b>   | -21,032.  |  |
|                          | <b>18</b>                                 | Farm income or (loss). Attach Schedule F . . . . .  | <b>18</b>   |           |  |
|                          | <b>19</b>                                 | Unemployment compensation . . . . .   | <b>19</b>   |           |  |
|                          | <b>20a</b>                                | Reserved . . . . .  | <b>20b</b>  |           |  |
|                          | <b>21</b>                                 | Other income. List type and amount ▶ _____  | <b>21</b>   |           |  |
|                          | <b>22</b>                                 | 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 . . . . . | <b>22</b>   | -18,890.  |  |
|                          | <b>Adjustments to Income</b>              | <b>23</b>   | Educator expenses . . . . .   | <b>23</b> |  |
|                          |   | <b>24</b>   | Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106 . . . . . | <b>24</b> |  |
|                          |   | <b>25</b>   | Health savings account deduction. Attach Form 8889 . . . . .  | <b>25</b> |  |
|                          |   | <b>26</b>   | Moving expenses for members of the Armed Forces. Attach Form 3903 . . . . .   | <b>26</b> |  |
|                          |   | <b>27</b>   | Deductible part of self-employment tax. Attach Schedule SE . . . . .  | <b>27</b> |  |
|                          |   | <b>28</b>   | Self-employed SEP, SIMPLE, and qualified plans . . . . .  | <b>28</b> |  |
|                          |   | <b>29</b>   | Self-employed health insurance deduction . . . . .  | <b>29</b> |  |
|                          |   | <b>30</b>   | Penalty on early withdrawal of savings . . . . .  | <b>30</b> |  |
| <b>31a</b>               |   | Alimony paid <b>b</b> Recipient's SSN ▶ _____   | <b>31a</b>  |           |  |
| <b>32</b>                |   | IRA deduction . . . . .   | <b>32</b>   |           |  |
| <b>33</b>                | Student loan interest deduction . . . . . | <b>33</b>   |   |           |  |
| <b>34</b>                | Reserved . . . . .                        | <b>34</b>   |   |           |  |
| <b>35</b>                | Reserved . . . . .                        | <b>35</b>   |   |           |  |
| <b>36</b>                | Add lines 23 through 35 . . . . .         | <b>36</b>   |   |           |  |

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

Schedule 1 (Form 1040) 2018