

**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 KUSUMA RAMESWARAPU	Social security number 870-74-3989
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>	49,249.
<b>2</b> Total tax (Form 1040, line 15; Form 1040NR, line 61)	<b>2</b>	4,277.
<b>3</b> Federal income tax withheld from Forms W-2 and 1099 (Form 1040, line 16; Form 1040NR, line 62a)	<b>3</b>	4,490.
<b>4</b> Refund (Form 1040, line 20a; Form 1040-SS, Part I, line 13a; Form 1040NR, line 73a)	<b>4</b>	213.
<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.

4	3	9	8	9
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Enter five digits, but don't enter all zeros

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

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.

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Enter five digits, but don't enter all zeros

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

Spouse's signature ▶ \_\_\_\_\_ Date ▶ \_\_\_\_\_

**Practitioner PIN Method Returns Only—continue below**

**Part III Certification and Authentication – Practitioner PIN Method Only**

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

5	8	7	2	7	8	1	2	3	4	5
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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 (KUSUMA RAMESWARAPU), address (200 RIVERFRONT DR, DETROIT MI 48226), and identifying number (870-74-3989).

Filing Status section with checkboxes for Single nonresident alien (checked), Married nonresident alien, and Qualifying widow(er).

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

Main income section (lines 8-23) including Wages, interest, dividends, and total effectively connected income of 49,249.

Adjusted Gross Income section (lines 24-35) showing deductions for educator expenses, health savings, and self-employment tax, resulting in an adjusted gross income of 49,249.

Tax and Credits section (lines 36-39) showing itemized deductions of 12,000 and exemptions for estates and trusts.

<b>Tax and Credits</b> <i>(continued)</i>	<b>40</b> Add lines 37 through 39 . . . . .	<b>40</b>	12,000.
	<b>41</b> <b>Taxable income.</b> Subtract line 40 from line 36. If zero or less, enter -0-	<b>41</b>	37,249.
	<b>42</b> <b>Tax</b> (see instr.). Check if any is from Form(s): a <input type="checkbox"/> 8814 b <input type="checkbox"/> 4972 c <input type="checkbox"/> _____	<b>42</b>	4,277.
	<b>43</b> <b>Alternative minimum tax</b> (see instructions). Attach Form 6251 . . . . .	<b>43</b>	
	<b>44</b> Excess advance premium tax credit repayment. Attach Form 8962 . . . . .	<b>44</b>	
	<b>45</b> Add lines 42, 43, and 44 . . . . .	<b>45</b>	4,277.
	<b>46</b> Foreign tax credit. Attach Form 1116 if required . . . . .	<b>46</b>	
	<b>47</b> Credit for child and dependent care expenses. Attach Form 2441 . . . . .	<b>47</b>	
	<b>48</b> Retirement savings contributions credit. Attach Form 8880 . . . . .	<b>48</b>	
	<b>49</b> Child tax credit and credit for other dependents (see instructions) . . . . .	<b>49</b>	
	<b>50</b> Residential energy credit. Attach Form 5695 . . . . .	<b>50</b>	
	<b>51</b> Other credits from Form: a <input type="checkbox"/> 3800 b <input type="checkbox"/> 8801 c <input type="checkbox"/> _____	<b>51</b>	
	<b>52</b> Add lines 46 through 51. These are your <b>total credits</b> . . . . .	<b>52</b>	
<b>53</b> Subtract line 52 from line 45. If zero or less, enter -0-	<b>53</b>	4,277.	

<b>Other Taxes</b>	<b>54</b> Tax on income not effectively connected with a U.S. trade or business from page 4, Schedule NEC, line 15 . . . . .	<b>54</b>	
	<b>55</b> Self-employment tax. Attach Schedule SE (Form 1040) . . . . .	<b>55</b>	
	<b>56</b> Unreported social security and Medicare tax from Form: a <input type="checkbox"/> 4137 b <input type="checkbox"/> 8919	<b>56</b>	
	<b>57</b> Additional tax on IRAs, other qualified retirement plans, etc. Attach Form 5329 if required	<b>57</b>	
	<b>58</b> Transportation tax (see instructions) . . . . .	<b>58</b>	
	<b>59a</b> Household employment taxes from Schedule H (Form 1040) . . . . .	<b>59a</b>	
	<b>b</b> Repayment of first-time homebuyer credit from Form 5405. Attach Form 5405 if required .	<b>59b</b>	
	<b>60</b> Taxes from: a <input type="checkbox"/> Form 8959 b <input type="checkbox"/> Instructions; enter code(s) _____	<b>60</b>	
<b>61</b> <b>Total tax.</b> Add lines 53 through 60 . . . . .	<b>61</b>	4,277.	

<b>Payments</b>	<b>62</b> Federal income tax withheld from:		
	a Form(s) W-2 and 1099 . . . . .	<b>62a</b>	4,490.
	b Form(s) 8805 . . . . .	<b>62b</b>	
	c Form(s) 8288-A . . . . .	<b>62c</b>	
	d Form(s) 1042-S . . . . .	<b>62d</b>	
	<b>63</b> 2018 estimated tax payments and amount applied from 2017 return	<b>63</b>	
	<b>64</b> Additional child tax credit. Attach Schedule 8812 . . . . .	<b>64</b>	
	<b>65</b> Net premium tax credit. Attach Form 8962 . . . . .	<b>65</b>	
	<b>66</b> Amount paid with request for extension to file (see instructions)	<b>66</b>	
	<b>67</b> Excess social security and tier 1 RRTA tax withheld (see instructions)	<b>67</b>	
	<b>68</b> Credit for federal tax on fuels. Attach Form 4136 . . . . .	<b>68</b>	
<b>69</b> Credits from Form: a <input type="checkbox"/> 2439 b <input checked="" type="checkbox"/> Reserved c <input type="checkbox"/> 8885 d <input type="checkbox"/> _____	<b>69</b>		
<b>70</b> Credit for amount paid with Form 1040-C . . . . .	<b>70</b>		
<b>71</b> Add lines 62a through 70. These are your <b>total payments</b> . . . . .	<b>71</b>	4,490.	

<b>Refund</b> Direct deposit? See instructions.	<b>72</b> If line 71 is more than line 61, subtract line 61 from line 71. This is the amount you <b>overpaid</b>	<b>72</b>	213.
	<b>73a</b> Amount of line 72 you want <b>refunded to you</b> . If Form 8888 is attached, check here . <input type="checkbox"/>	<b>73a</b>	213.
	<b>b</b> Routing number 0 8 1 0 0 0 0 3 2 <b>c</b> Type: <input checked="" type="checkbox"/> Checking <input type="checkbox"/> Savings <b>d</b> Account number 3 5 5 0 0 7 7 7 4 2 8 8 <b>e</b> If you want your refund check mailed to an address outside the United States not shown on page 1, enter it here.		
<b>74</b> Amount of line 72 you want <b>applied to your 2019 estimated tax</b> . . . . .	<b>74</b>		

<b>Amount You Owe</b>	<b>75</b> <b>Amount you owe.</b> Subtract line 71 from line 61. For details on how to pay, see instructions . . . . .	<b>75</b>	
	<b>76</b> Estimated tax penalty (see instructions) . . . . .	<b>76</b>	

<b>Third Party Designee</b>	Do you want to allow another person to discuss this return with the IRS? See instructions <input type="checkbox"/> <b>Yes.</b> Complete below. <input checked="" type="checkbox"/> <b>No</b>
	Designee's name <input type="text"/> Phone no. <input type="text"/> Personal identification number (PIN) <input type="text"/>

<b>Sign Here</b> 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.		
	Your signature <input type="text"/>	Date <input type="text"/>	Your occupation in the United States SOFTWARE ENGINEER

<b>Paid Preparer Use Only</b>	Print/Type preparer's name APPANA RUPA VENKATA SATYA SAI MANIKUMAR	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN P02090332
	Firm's name <input type="text"/> GLOBAL TAXES LLC	Firm's EIN <input type="text"/>			
	Firm's address <input type="text"/> 2530 Pebble Creek Ln Cumming GA 30041	Phone no. <input type="text"/>			

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

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<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>Casualty and Theft Losses</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>Other Itemized Deductions</b>	<b>7</b>	Other—from list in instructions. List type and amount ► ----- ----- ----- ----- ----- ----- -----		<b>7</b>
	<b>Total Itemized Deductions</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)	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

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

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. ▶