

IRS e-file Signature Authorization

2018

Department of the Treasury
Internal Revenue Service

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

Submission Identification Number (SID) ▶ 587278201908401oh0e2

Taxpayer's name ASHISH PATEL	Social security number 626-71-1722
Spouse's name SHITAL PATEL	Spouse's social security number 733-03-4938

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

1 Adjusted gross income (Form 1040, line 7; Form 1040NR, line 35)	1	128,778.
2 Total tax (Form 1040, line 15; Form 1040NR, line 61)	2	12,330.
3 Federal income tax withheld from Forms W-2 and 1099 (Form 1040, line 16; Form 1040NR, line 62a)	3	12,490.
4 Refund (Form 1040, line 20a; Form 1040-SS, Part I, line 13a; Form 1040NR, line 73a)	4	160.
5 Amount you owe (Form 1040, line 22; Form 1040NR, line 75)	5	

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

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

Taxpayer's PIN: check one box only

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

1	1	7	2	2
---	---	---	---	---

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.

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

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

Spouse's signature ▶ _____ Date ▶ _____

Practitioner PIN Method Returns Only—continue below

Part III Certification and Authentication – Practitioner PIN Method Only

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

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

Don't enter all zeros

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

ERO's signature ▶ _____ Date ▶ _____

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

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

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

626-71-1722

Taxpayer name ASHISH & SHITAL PATEL

Taxpayer address (optional)

23711 CALLE HOGAR

MISSION VIEJO CA 92691

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 03/25/2019 using a Personal Identification Number (PIN) as your electronic signature. You entered a PIN or authorized the Electronic Return Originator (ERO) to enter or generate a PIN for you. The Submission ID assigned to your return is 587278201908401oh0e2.
3. Your return was accepted on _____ Allow 4 to 6 weeks for the processing of your return. The Earned Income Credit or a dependent's exemption on your return may be reduced or disallowed due to a child's name and social security number mismatch.
4. Your electronic funds withdrawal payment request was accepted for processing.
5. Your electronic funds withdrawal payment request was not accepted for processing. Refer to the "If You Owe Tax" section.
6. Your Form 4868, Application for Automatic Extension of Time to File U.S. Individual Income Tax Return, was accepted on _____. The Submission ID assigned to your extension is _____.

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

If You Need to Make a Change to Your Return

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

If You Need to Ask About Your Refund

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

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

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

If You Owe Tax

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

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

If You Need to Inquire About Your Electronic Funds Withdrawal Payment

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

Tax Refund Related Financial Products

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

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

Your first name and initial: **ASHISH** Last name: **PATEL** Your social security number: **626-71-1722**

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: **SHITAL** Last name: **PATEL** Spouse's social security number: **733-03-4938**

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: **23711 CALLE HOGAR** 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. **MISSION VIEJO CA 92691** 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
ANSH	PATEL	866-17-9893	Son	<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.)
		IT ENGINEER	
		SONOGRAPHER	

Paid Preparer Use Only

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

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

1	Wages, salaries, tips, etc. Attach Form(s) W-2	1	137,925.
2a	Tax-exempt interest	2b	11.
3a	Qualified dividends	3b	42.
4a	IRAs, pensions, and annuities	4b	
5a	Social security benefits	5b	
6	Total income. Add lines 1 through 5. Add any amount from Schedule 1, line 22 -9,200.	6	128,778.
7	Adjusted gross income. If you have no adjustments to income, enter the amount from line 6; otherwise, subtract Schedule 1, line 36, from line 6	7	128,778.
8	Standard deduction or itemized deductions (from Schedule A)	8	24,000.
9	Qualified business income deduction (see instructions)	9	
10	Taxable income. Subtract lines 8 and 9 from line 7. If zero or less, enter -0-	10	104,778.
11	a Tax (see inst.) 14,930. (check if any from: 1 <input type="checkbox"/> Form(s) 8814 2 <input type="checkbox"/> Form 4972 3 <input type="checkbox"/>)	11	14,930.
12	b Add any amount from Schedule 2 and check here ▶ <input type="checkbox"/>	12	2,600.
13	a Child tax credit/credit for other dependents 2,000. b Add any amount from Schedule 3 and check here ▶ <input checked="" type="checkbox"/>	13	12,330.
14	Subtract line 12 from line 11. If zero or less, enter -0-	14	0.
15	Other taxes. Attach Schedule 4	15	12,330.
16	Total tax. Add lines 13 and 14	16	12,490.
17	Federal income tax withheld from Forms W-2 and 1099	17	
18	Refundable credits: a EIC (see inst.) No b Sch. 8812 c Form 8863	18	12,490.
19	Add any amount from Schedule 5	19	160.
20a	Add lines 16 and 17. These are your total payments	20a	160.
21	If line 18 is more than line 15, subtract line 15 from line 18. This is the amount you overpaid	21	
22	Amount of line 19 you want refunded to you . If Form 8888 is attached, check here ▶ <input type="checkbox"/>	22	
23	Amount of line 19 you want applied to your 2019 estimated tax	23	
24	Amount you owe. Subtract line 18 from line 15. For details on how to pay, see instructions ▶	24	
25	Estimated tax penalty (see instructions) ▶	25	

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

Standard Deduction for—

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

Direct deposit? See instructions.

SCHEDULE 1
(Form 1040)

Department of the Treasury
Internal Revenue Service

Additional Income and Adjustments to Income

▶ **Attach to Form 1040.**

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

OMB No. 1545-0074

2018
Attachment
Sequence No. **01**

Name(s) shown on Form 1040

ASHISH & SHITAL PATEL

Your social security number

626-71-1722

Additional Income	1-9b	Reserved	1-9b	
	10	Taxable refunds, credits, or offsets of state and local income taxes	10	
	11	Alimony received	11	
	12	Business income or (loss). Attach Schedule C or C-EZ	12	
	13	Capital gain or (loss). Attach Schedule D if required. If not required, check here ▶ <input type="checkbox"/>	13	-3,000.
	14	Other gains or (losses). Attach Form 4797	14	
	15a	Reserved	15b	
	16a	Reserved	16b	
	17	Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E	17	-6,200.
	18	Farm income or (loss). Attach Schedule F	18	
	19	Unemployment compensation	19	
	20a	Reserved	20b	
21	Other income. List type and amount ▶ _____	21		
22	Combine the amounts in the far right column. If you don't have any adjustments to income, enter here and include on Form 1040, line 6. Otherwise, go to line 23	22	-9,200.	
Adjustments to Income	23	Educator expenses	23	
	24	Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106	24	
	25	Health savings account deduction. Attach Form 8889	25	
	26	Moving expenses for members of the Armed Forces. Attach Form 3903	26	
	27	Deductible part of self-employment tax. Attach Schedule SE	27	
	28	Self-employed SEP, SIMPLE, and qualified plans	28	
	29	Self-employed health insurance deduction	29	
	30	Penalty on early withdrawal of savings	30	
	31a	Alimony paid b Recipient's SSN ▶ _____	31a	
	32	IRA deduction	32	
33	Student loan interest deduction	33		
34	Reserved	34		
35	Reserved	35		
36	Add lines 23 through 35	36		

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

Schedule 1 (Form 1040) 2018

SCHEDULE 3
(Form 1040)

Nonrefundable Credits

OMB No. 1545-0074

2018
Attachment
Sequence No. **03**

Department of the Treasury
Internal Revenue Service

▶ **Attach to Form 1040.**

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

Name(s) shown on Form 1040

ASHISH & SHITAL PATEL

Your social security number

626-71-1722

Nonrefundable Credits	48	Foreign tax credit. Attach Form 1116 if required	48	
	49	Credit for child and dependent care expenses. Attach Form 2441	49	600.
	50	Education credits from Form 8863, line 19	50	
	51	Retirement savings contributions credit. Attach Form 8880	51	
	52	Reserved	52	
	53	Residential energy credit. Attach Form 5695	53	
	54	Other credits from Form a <input type="checkbox"/> 3800 b <input type="checkbox"/> 8801 c <input type="checkbox"/> _____	54	
	55	Add the amounts in the far right column. Enter here and include on Form 1040, line 12	55	600.

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

REV 12/21/18 PRO

Schedule 3 (Form 1040) 2018

**SCHEDULE D
(Form 1040)**

Capital Gains and Losses

OMB No. 1545-0074

2018

Attachment
Sequence No. **12**

Department of the Treasury
Internal Revenue Service (99)

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

Name(s) shown on return

ASHISH & SHITAL PATEL

Your social security number

626-71-1722

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

See instructions for how to figure the amounts to enter on the lines below. This form may be easier to complete if you round off cents to whole dollars.	(d) Proceeds (sales price)	(e) Cost (or other basis)	(g) Adjustments to gain or loss from Form(s) 8949, Part I, line 2, column (g)	(h) Gain or (loss) Subtract column (e) from column (d) and combine the result with column (g)
1a Totals for all short-term transactions reported on Form 1099-B for which basis was reported to the IRS and for which you have no adjustments (see instructions). However, if you choose to report all these transactions on Form 8949, leave this line blank and go to line 1b .				
1b Totals for all transactions reported on Form(s) 8949 with Box A checked	1,194,350.	1,251,729.		-57,379.
2 Totals for all transactions reported on Form(s) 8949 with Box B checked				
3 Totals for all transactions reported on Form(s) 8949 with Box C checked				
4 Short-term gain from Form 6252 and short-term gain or (loss) from Forms 4684, 6781, and 8824				4
5 Net short-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1				5
6 Short-term capital loss carryover. Enter the amount, if any, from line 8 of your Capital Loss Carryover Worksheet in the instructions				6 ()
7 Net short-term capital gain or (loss). Combine lines 1a through 6 in column (h). If you have any long-term capital gains or losses, go to Part II below. Otherwise, go to Part III on the back				7 -57,379.

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

See instructions for how to figure the amounts to enter on the lines below. This form may be easier to complete if you round off cents to whole dollars.	(d) Proceeds (sales price)	(e) Cost (or other basis)	(g) Adjustments to gain or loss from Form(s) 8949, Part II, line 2, column (g)	(h) Gain or (loss) Subtract column (e) from column (d) and combine the result with column (g)
8a Totals for all long-term transactions reported on Form 1099-B for which basis was reported to the IRS and for which you have no adjustments (see instructions). However, if you choose to report all these transactions on Form 8949, leave this line blank and go to line 8b .				
8b Totals for all transactions reported on Form(s) 8949 with Box D checked	19,851.	15,824.		4,027.
9 Totals for all transactions reported on Form(s) 8949 with Box E checked				
10 Totals for all transactions reported on Form(s) 8949 with Box F checked				
11 Gain from Form 4797, Part I; long-term gain from Forms 2439 and 6252; and long-term gain or (loss) from Forms 4684, 6781, and 8824				11
12 Net long-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1				12
13 Capital gain distributions. See the instructions				13
14 Long-term capital loss carryover. Enter the amount, if any, from line 13 of your Capital Loss Carryover Worksheet in the instructions				14 ()
15 Net long-term capital gain or (loss). Combine lines 8a through 14 in column (h). Then go to Part III on the back				15 4,027.

Part III Summary

16	Combine lines 7 and 15 and enter the result	16	-53,352.
	<ul style="list-style-type: none"> • If line 16 is a gain, enter the amount from line 16 on Schedule 1 (Form 1040), line 13, or Form 1040NR, line 14. Then go to line 17 below. • If line 16 is a loss, skip lines 17 through 20 below. Then go to line 21. Also be sure to complete line 22. • If line 16 is zero, skip lines 17 through 21 below and enter -0- on Schedule 1 (Form 1040), line 13, or Form 1040NR, line 14. Then go to line 22. 		
17	Are lines 15 and 16 both gains? <input type="checkbox"/> Yes. Go to line 18. <input type="checkbox"/> No. Skip lines 18 through 21, and go to line 22.		
18	If you are required to complete the 28% Rate Gain Worksheet (see instructions), enter the amount, if any, from line 7 of that worksheet ▶	18	
19	If you are required to complete the Unrecaptured Section 1250 Gain Worksheet (see instructions), enter the amount, if any, from line 18 of that worksheet ▶	19	
20	Are lines 18 and 19 both zero or blank? <input type="checkbox"/> Yes. Complete the Qualified Dividends and Capital Gain Tax Worksheet in the instructions for Form 1040, line 11a (or in the instructions for Form 1040NR, line 42). Don't complete lines 21 and 22 below. <input type="checkbox"/> No. Complete the Schedule D Tax Worksheet in the instructions. Don't complete lines 21 and 22 below.		
21	If line 16 is a loss, enter here and on Schedule 1 (Form 1040), line 13, or Form 1040NR, line 14, the smaller of: <ul style="list-style-type: none"> • The loss on line 16; or • (\$3,000), or if married filing separately, (\$1,500) } 	21	(3,000.)
	Note: When figuring which amount is smaller, treat both amounts as positive numbers.		
22	Do you have qualified dividends on Form 1040, line 3a, or Form 1040NR, line 10b? <input type="checkbox"/> Yes. Complete the Qualified Dividends and Capital Gain Tax Worksheet in the instructions for Form 1040, line 11a (or in the instructions for Form 1040NR, line 42). <input checked="" type="checkbox"/> No. Complete the rest of Form 1040 or Form 1040NR.		

Sales and Other Dispositions of Capital Assets

Department of the Treasury
Internal Revenue Service

▶ Go to www.irs.gov/Form8949 for instructions and the latest information.
▶ File with your Schedule D to list your transactions for lines 1b, 2, 3, 8b, 9, and 10 of Schedule D.

Name(s) shown on return: **ASHISH & SHITAL PATEL**
Social security number or taxpayer identification number: **626-71-1722**

Before you check Box A, B, or C below, see whether you received any Form(s) 1099-B or substitute statement(s) from your broker. A substitute statement will have the same information as Form 1099-B. Either will show whether your basis (usually your cost) was reported to the IRS by your broker and may even tell you which box to check.

Part I Short-Term. Transactions involving capital assets you held 1 year or less are generally short-term (see instructions). For long-term transactions, see page 2.

Note: You may aggregate all short-term transactions reported on Form(s) 1099-B showing basis was reported to the IRS and for which no adjustments or codes are required. Enter the totals directly on Schedule D, line 1a; you aren't required to report these transactions on Form 8949 (see instructions).

You must check Box A, B, or C below. Check only one box. If more than one box applies for your short-term transactions, complete a separate Form 8949, page 1, for each applicable box. If you have more short-term transactions than will fit on this page for one or more of the boxes, complete as many forms with the same box checked as you need.

- (A)** Short-term transactions reported on Form(s) 1099-B showing basis was reported to the IRS (see **Note** above)
- (B)** Short-term transactions reported on Form(s) 1099-B showing basis **wasn't** reported to the IRS
- (C)** Short-term transactions not reported to you on Form 1099-B

1	(a) Description of property (Example: 100 sh. XYZ Co.)	(b) Date acquired (Mo., day, yr.)	(c) Date sold or disposed of (Mo., day, yr.)	(d) Proceeds (sales price) (see instructions)	(e) Cost or other basis. See the Note below and see <i>Column (e)</i> in the separate instructions	Adjustment, if any, to gain or loss. If you enter an amount in column (g), enter a code in column (f). See the separate instructions.		(h) Gain or (loss). Subtract column (e) from column (d) and combine the result with column (g)	
						(f) Code(s) from instructions	(g) Amount of adjustment		
	E*TRADE SECURITIES LLC	11/21/17	08/30/18	1,194,350.	1,251,729.			-57,379.	
2 Totals.	Add the amounts in columns (d), (e), (g), and (h) (subtract negative amounts). Enter each total here and include on your Schedule D, line 1b (if Box A above is checked), line 2 (if Box B above is checked), or line 3 (if Box C above is checked) ▶				1,194,350.	1,251,729.			-57,379.

Note: If you checked Box A above but the basis reported to the IRS was incorrect, enter in column (e) the basis as reported to the IRS, and enter an adjustment in column (g) to correct the basis. See *Column (g)* in the separate instructions for how to figure the amount of the adjustment.

**SCHEDULE E
(Form 1040)**

Supplemental Income and Loss

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

OMB No. 1545-0074

2018

Attachment
Sequence No. **13**

Department of the Treasury
Internal Revenue Service (99)

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

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

Name(s) shown on return

ASHISH & SHITAL PATEL

Your social security number

626-71-1722

Part I Income or Loss From Rental Real Estate and Royalties Note: If you are in the business of renting personal property, use Schedule C or C-EZ (see instructions). If you are an individual, report farm rental income or loss from Form 4835 on page 2, line 40.

A Did you make any payments in 2018 that would require you to file Form(s) 1099? (see instructions) Yes No

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

1a	Physical address of each property (street, city, state, ZIP code)				
A	AHMEDABAD AHMEDABAD IN 380060				
B					
C					
1b	Type of Property (from list below)	2 For each rental real estate property listed above, report the number of fair rental and personal use days. Check the QJV box only if you meet the requirements to file as a qualified joint venture. See instructions.	Fair Rental Days	Personal Use Days	QJV
A	2		A 365	0	<input type="checkbox"/>
B			B		<input type="checkbox"/>
C			C		<input type="checkbox"/>

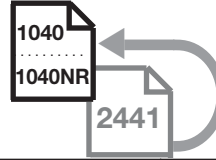
Type of Property:

- 1 Single Family Residence 3 Vacation/Short-Term Rental 5 Land 7 Self-Rental
- 2 Multi-Family Residence 4 Commercial 6 Royalties 8 Other (describe)

Income:		Properties:		A	B	C
3	Rents received	3		650.		
4	Royalties received	4				
Expenses:						
5	Advertising	5				
6	Auto and travel (see instructions)	6				
7	Cleaning and maintenance	7				
8	Commissions.	8				
9	Insurance	9				
10	Legal and other professional fees	10				
11	Management fees	11				
12	Mortgage interest paid to banks, etc. (see instructions)	12				
13	Other interest.	13		6,850.		
14	Repairs.	14				
15	Supplies	15				
16	Taxes	16				
17	Utilities.	17				
18	Depreciation expense or depletion	18				
19	Other (list) ▶	19				
20	Total expenses. Add lines 5 through 19	20		6,850.		
21	Subtract line 20 from line 3 (rents) and/or 4 (royalties). If result is a (loss), see instructions to find out if you must file Form 6198	21		-6,200.		
22	Deductible rental real estate loss after limitation, if any, on Form 8582 (see instructions)	22	(-6,200.)	()
23a	Total of all amounts reported on line 3 for all rental properties	23a		650.		
b	Total of all amounts reported on line 4 for all royalty properties	23b				
c	Total of all amounts reported on line 12 for all properties	23c				
d	Total of all amounts reported on line 18 for all properties	23d				
e	Total of all amounts reported on line 20 for all properties	23e		6,850.		
24	Income. Add positive amounts shown on line 21. Do not include any losses	24				
25	Losses. Add royalty losses from line 21 and rental real estate losses from line 22. Enter total losses here	25	(6,200.)		
26	Total rental real estate and royalty income or (loss). Combine lines 24 and 25. Enter the result here. If Parts II, III, IV, and line 40 on page 2 do not apply to you, also enter this amount on Schedule 1 (Form 1040), line 17, or Form 1040NR, line 18. Otherwise, include this amount in the total on line 41 on page 2.	26		-6,200.		

Child and Dependent Care Expenses

▶ Attach to Form 1040 or Form 1040NR.



2018

Attachment Sequence No. **21**

Department of the Treasury
Internal Revenue Service (99)

▶ Go to www.irs.gov/Form2441 for instructions and the latest information.

Name(s) shown on return: **ASHISH & SHITAL PATEL**
Your social security number: **626-71-1722**

You cannot claim a credit for child and dependent care expenses if your filing status is married filing separately unless you meet the requirements listed in the instructions under "Married Persons Filing Separately." If you meet these requirements, check this box.

Part I Persons or Organizations Who Provided the Care—You must complete this part.
(If you have more than two care providers, see the instructions.)

1 (a) Care provider's name	(b) Address (number, street, apt. no., city, state, and ZIP code)	(c) Identifying number (SSN or EIN)	(d) Amount paid (see instructions)
Eastgate christian school	4377 Eastgate Mall SAN DIEGO CA 92121	20-2677394	5,372.

Did you receive dependent care benefits? **No** — Complete only Part II below.
 Yes — Complete Part III on the back next.

Caution: If the care was provided in your home, you may owe employment taxes. For details, see the instructions for Schedule 4 (Form 1040), line 60a; or Form 1040NR, line 59a.

Part II Credit for Child and Dependent Care Expenses

2 Information about your **qualifying person(s)**. If you have more than two qualifying persons, see the instructions.

(a) Qualifying person's name		(b) Qualifying person's social security number	(c) Qualified expenses you incurred and paid in 2018 for the person listed in column (a)
First	Last		
ANSH	PATEL	866-17-9893	5,372.

3 Add the amounts in column (c) of line 2. Don't enter more than \$3,000 for one qualifying person or \$6,000 for two or more persons. If you completed Part III, enter the amount from line 31	3	3,000.
4 Enter your earned income . See instructions	4	98,227.
5 If married filing jointly, enter your spouse's earned income (if you or your spouse was a student or was disabled, see the instructions); all others , enter the amount from line 4	5	39,698.
6 Enter the smallest of line 3, 4, or 5	6	3,000.
7 Enter the amount from Form 1040, line 7; or Form 1040NR, line 36	7	128,778.
8 Enter on line 8 the decimal amount shown below that applies to the amount on line 7		
If line 7 is:		
But not Decimal		
Over amount is		
\$0—15,000 .35		
15,000—17,000 .34		
17,000—19,000 .33		
19,000—21,000 .32		
21,000—23,000 .31		
23,000—25,000 .30		
25,000—27,000 .29		
27,000—29,000 .28		
If line 7 is:		
But not Decimal		
Over amount is		
\$29,000—31,000 .27		
31,000—33,000 .26		
33,000—35,000 .25	8	X .20
35,000—37,000 .24		
37,000—39,000 .23		
39,000—41,000 .22		
41,000—43,000 .21		
43,000—No limit .20		
9 Multiply line 6 by the decimal amount on line 8. If you paid 2017 expenses in 2018, see the instructions	9	600.
10 Tax liability limit. Enter the amount from the Credit Limit Worksheet in the instructions.	10	14,930.
11 Credit for child and dependent care expenses. Enter the smaller of line 9 or line 10 here and on Schedule 3 (Form 1040), line 49; or Form 1040NR, line 47	11	600.

Health Savings Accounts (HSAs)

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

Name(s) shown on Form 1040 or Form 1040NR
ASHISH PATEL

Social security number of HSA beneficiary. If both spouses have HSAs, see instructions ▶

626-71-1722

Before you begin: Complete Form 8853, Archer MSAs and Long-Term Care Insurance Contracts, if required.

Part I HSA Contributions and Deduction. See the instructions before completing this part. If you are filing jointly and both you and your spouse each have separate HSAs, complete a separate Part I for each spouse.

1	Check the box to indicate your coverage under a high-deductible health plan (HDHP) during 2018 (see instructions) ▶	<input type="checkbox"/> Self-only	<input checked="" type="checkbox"/> Family
2	HSA contributions you made for 2018 (or those made on your behalf), including those made from January 1, 2019, through April 15, 2019, that were for 2018. Do not include employer contributions, contributions through a cafeteria plan, or rollovers (see instructions)	2	0.
3	If you were under age 55 at the end of 2018, and on the first day of every month during 2018, you were, or were considered, an eligible individual with the same coverage, enter \$3,450 (\$6,900 for family coverage). All others , see the instructions for the amount to enter	3	6,900.
4	Enter the amount you and your employer contributed to your Archer MSAs for 2018 from Form 8853, lines 1 and 2. If you or your spouse had family coverage under an HDHP at any time during 2018, also include any amount contributed to your spouse's Archer MSAs	4	0.
5	Subtract line 4 from line 3. If zero or less, enter -0-	5	6,900.
6	Enter the amount from line 5. But if you and your spouse each have separate HSAs and had family coverage under an HDHP at any time during 2018, see the instructions for the amount to enter	6	6,900.
7	If you were age 55 or older at the end of 2018, married, and you or your spouse had family coverage under an HDHP at any time during 2018, enter your additional contribution amount (see instructions)	7	
8	Add lines 6 and 7	8	6,900.
9	Employer contributions made to your HSAs for 2018	9	1,380.
10	Qualified HSA funding distributions	10	
11	Add lines 9 and 10	11	1,380.
12	Subtract line 11 from line 8. If zero or less, enter -0-	12	5,520.
13	HSA deduction. Enter the smaller of line 2 or line 12 here and on Schedule 1 (Form 1040), line 25, or Form 1040NR, line 25	13	0.

Caution: If line 2 is more than line 13, you may have to pay an additional tax (see instructions).

Part II HSA Distributions. If you are filing jointly and both you and your spouse each have separate HSAs, complete a separate Part II for each spouse.

14a	Total distributions you received in 2018 from all HSAs (see instructions)	14a	
b	Distributions included on line 14a that you rolled over to another HSA. Also include any excess contributions (and the earnings on those excess contributions) included on line 14a that were withdrawn by the due date of your return (see instructions)	14b	
c	Subtract line 14b from line 14a	14c	
15	Qualified medical expenses paid using HSA distributions (see instructions)	15	
16	Taxable HSA distributions. Subtract line 15 from line 14c. If zero or less, enter -0-. Also, include this amount in the total on Schedule 1 (Form 1040), line 21, or Form 1040NR, line 21. On the dotted line next to line 21, enter "HSA" and the amount	16	
17a	If any of the distributions included on line 16 meet any of the Exceptions to the Additional 20% Tax (see instructions), check here ▶ <input type="checkbox"/>		
b	Additional 20% tax (see instructions). Enter 20% (0.20) of the distributions included on line 16 that are subject to the additional 20% tax. Also include this amount in the total on Schedule 4 (Form 1040), line 62, or Form 1040NR, line 60. Check box c on Schedule 4 (Form 1040), line 62, or box b on Form 1040NR, line 60. Enter "HSA" and the amount on the line next to the box	17b	

Part III **Income and Additional Tax for Failure To Maintain HDHP Coverage.** See the instructions before completing this part. If you are filing jointly and both you and your spouse each have separate HSAs, complete a separate Part III for each spouse.

18	Last-month rule	18	
19	Qualified HSA funding distribution	19	
20	Total income. Add lines 18 and 19. Include this amount on Schedule 1 (Form 1040), line 21, or Form 1040NR, line 21. On the dotted line next to Schedule 1 (Form 1040), line 21, or Form 1040NR, line 21, enter "HSA" and the amount	20	
21	Additional tax. Multiply line 20 by 10% (0.10). Include this amount in the total on Schedule 4 (Form 1040), line 62, or Form 1040NR, line 60. Check box c on Schedule 4 (Form 1040), line 62, or box b on Form 1040NR, line 60. Enter "HDHP" and the amount on the line next to the box	21	

Paid Preparer's Due Diligence Checklist
 Earned Income Credit (EIC), American Opportunity Tax Credit (AOTC), Child Tax Credit (CTC) (including the Additional Child Tax Credit (ACTC) and Credit for Other Dependents (ODC)), and Head of Household (HOH) Filing Status
▶ To be completed by preparer and filed with Form 1040, 1040NR, 1040SS, or 1040PR.
▶ Go to www.irs.gov/Form8867 for instructions and the latest information.

Taxpayer name(s) shown on return ASHISH & SHITAL PATEL	Taxpayer identification number 626-71-1722
Enter preparer's name and PTIN APPANA RUPA VENKATA SATYA SAI MANIKUMAR P02090332	

Part I Due Diligence Requirements

Please check the appropriate box for the credit(s) and/or HOH filing status claimed on this return and complete the related Parts I-V for the benefit(s), and/or HOH filing status claimed (check all that apply).	EIC	CTC/ ACTC/ODC	AOTC	HOH
	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
1 Did you complete the return based on information for tax year 2018 provided by the taxpayer or reasonably obtained by you?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No			
2 If credits are claimed on the return, did you complete the applicable EIC and/or CTC/ACTC/ODC worksheets found in the Form 1040, 1040SS, 1040PR, or 1040NR instructions, and/or the AOTC worksheet found in the Form 8863 instructions, or your own worksheet(s) that provides the same information, and all related forms and schedules for each credit claimed?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> N/A			
3 Did you satisfy the knowledge requirement? To meet the knowledge requirement, you must do both of the following. <ul style="list-style-type: none"> • Interview the taxpayer, ask questions, and document the taxpayer's responses to determine that the taxpayer is eligible to claim the credit(s) and/or HOH filing status. • Review information to determine that the taxpayer is eligible to claim the credit(s) and/or HOH filing status and the amount of any credit(s) claimed. 	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No			
4 Did any information provided by the taxpayer or a third party for use in preparing the return, or information reasonably known to you, appear to be incorrect, incomplete, or inconsistent? (If "Yes," answer questions 4a and 4b. If "No," go to question 5.)	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No			
a Did you make reasonable inquiries to determine the correct, complete, and consistent information?	<input type="checkbox"/> Yes <input type="checkbox"/> No			
b Did you document your inquiries? (Documentation should include the questions you asked, whom you asked, when you asked, the information that was provided, and the impact the information had on your preparation of the return.)	<input type="checkbox"/> Yes <input type="checkbox"/> No			
5 Did you satisfy the record retention requirement? To meet the record retention requirement, you must keep a copy of your documentation referenced in 4b, a copy of this Form 8867, a copy of any applicable worksheet(s), a record of how, when, and from whom the information used to prepare Form 8867 and any applicable worksheet(s) was obtained, and a copy of any document(s) provided by the taxpayer that you relied on to determine eligibility for the credit(s) and/or HOH filing status or to compute the amount of the credit(s) List those documents, if any, that you relied on. _____ _____ _____	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No			
6 Did you ask the taxpayer whether he/she could provide documentation to substantiate eligibility for the credit(s) and/or HOH filing status and the amount of any credit(s) claimed on the return if his/her return is selected for audit?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No			
7 Did you ask the taxpayer if any of these credits were disallowed or reduced in a previous year? (If credits were disallowed or reduced, go to question 7a; if not, go to question 8.)	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> N/A			
a Did you complete the required recertification Form 8862?	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> N/A			
8 If the taxpayer is reporting self-employment income, did you ask questions to prepare a complete and correct Form 1040, Schedule C?	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> N/A			

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

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

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

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

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

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

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

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

Part VI Eligibility Certification

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

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

Department of the Treasury
Internal Revenue Service (99)

▶ See separate instructions.

▶ Attach to Form 1040 or Form 1041.

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

Name(s) shown on return

ASHISH & SHITAL PATEL

Identifying number

626-71-1722

Part I 2018 Passive Activity Loss

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

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

1a Activities with net income (enter the amount from Worksheet 1, column (a))	1a	0.	
b Activities with net loss (enter the amount from Worksheet 1, column (b))	1b	(6,200.)	
c Prior years' unallowed losses (enter the amount from Worksheet 1, column (c))	1c	()	
d Combine lines 1a, 1b, and 1c	1d		-6,200.

Commercial Revitalization Deductions From Rental Real Estate Activities

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

All Other Passive Activities

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

4 Combine lines 1d, 2c, and 3d. If this line is zero or more, stop here and include this form with your return; all losses are allowed, including any prior year unallowed losses entered on line 1c, 2b, or 3c. Report the losses on the forms and schedules normally used If line 4 is a loss and: <ul style="list-style-type: none"> • Line 1d is a loss, go to Part II. • Line 2c is a loss (and line 1d is zero or more), skip Part II and go to Part III. • Line 3d is a loss (and lines 1d and 2c are zero or more), skip Parts II and III and go to line 15. 	4		-6,200.
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Caution: If your filing status is married filing separately and you lived with your spouse at any time during the year, **do not** complete Part II or Part III. Instead, go to line 15.

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

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

5 Enter the smaller of the loss on line 1d or the loss on line 4	5		6,200.
6 Enter \$150,000. If married filing separately, see instructions	6	150,000.	
7 Enter modified adjusted gross income, but not less than zero (see instructions) Note: If line 7 is greater than or equal to line 6, skip lines 8 and 9, enter -0- on line 10. Otherwise, go to line 8.	7	134,978.	
8 Subtract line 7 from line 6	8	15,022.	
9 Multiply line 8 by 50% (0.50). Do not enter more than \$25,000. If married filing separately, see instructions	9		7,511.
10 Enter the smaller of line 5 or line 9 If line 2c is a loss, go to Part III. Otherwise, go to line 15.	10		6,200.

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

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

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

Part IV Total Losses Allowed

15 Add the income, if any, on lines 1a and 3a and enter the total	15		0.
16 Total losses allowed from all passive activities for 2018. Add lines 10, 14, and 15. See instructions to find out how to report the losses on your tax return	16		6,200.

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
AHMEDABAD	0.	6,200.			6,200.
Total. Enter on Form 8582, lines 1a, 1b, and 1c	0.	6,200.			

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

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

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

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

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

Name of activity	Form or schedule and line number to be reported on (see instructions)	(a) Loss	(b) Ratio	(c) Special allowance	(d) Subtract column (c) from column (a)
AHMEDABAD	E Ln 22	6,200.	1.00000000	6,200.	0.
Total		6,200.	1.00	6,200.	0.

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

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

Form at bottom of page.

Payment Form 1 – File and Pay by April 15, 2019. **If amount of payment is zero, do not mail this form.**

When the due date falls on a weekend or holiday, the deadline to file and pay without penalty is extended to the next business day.

WHERE TO FILE: Using black or blue ink, make check or money order payable to the “Franchise Tax Board.” Write the taxpayer’s social security number (SSN) or individual taxpayer identification number (ITIN) and “2019 Form 540-ES” on the check or money order. Detach the form below. Enclose, but **do not** staple, payment with the form and mail to:

**FRANCHISE TAX BOARD
PO BOX 942867
SACRAMENTO CA 94267- 0008**

Make all checks or money orders payable in U.S. dollars and drawn against a U.S. financial institution.

ONLINE SERVICES: Use Web Pay and enjoy the ease of our free online payment service. Go to **ftb.ca.gov/pay** for more information. You can schedule your payments up to one year in advance.
Do not mail this form if you use Web Pay.

— — — DETACH HERE — — — — — IF NO PAYMENT IS DUE, DO NOT MAIL THIS FORM — — — — — DETACH HERE — — — — —

CAUTION: You may be required to pay electronically. See instructions.

File and Pay by April 15, 2019

TAXABLE YEAR

CALIFORNIA FORM

2019 Estimated Tax for Individuals

540-ES

626-71-1722 PATE 733-03-4938 19 APE 0
ASHISH PATEL
SHITAL PATEL

23711 CALLE HOGAR
MISSION VIEJO CA 92691

Amount of Payment 252.

Form at bottom of page.

Payment Form 2 – File and Pay by June 17, 2019. **If amount of payment is zero, do not mail this form.**

When the due date falls on a weekend or holiday, the deadline to file and pay without penalty is extended to the next business day.

WHERE TO FILE: Using black or blue ink, make check or money order payable to the “Franchise Tax Board.” Write the taxpayer’s social security number (SSN) or individual taxpayer identification number (ITIN) and “2019 Form 540-ES” on the check or money order. Detach the form below. Enclose, but **do not** staple, payment with the form and mail to:

**FRANCHISE TAX BOARD
PO BOX 942867
SACRAMENTO CA 94267- 0008**

Make all checks or money orders payable in U.S. dollars and drawn against a U.S. financial institution.

ONLINE SERVICES: Use Web Pay and enjoy the ease of our free online payment service. Go to **ftb.ca.gov/pay** for more information. You can schedule your payments up to one year in advance.
Do not mail this form if you use Web Pay.

— — — DETACH HERE — — — — — IF NO PAYMENT IS DUE, DO NOT MAIL THIS FORM — — — — — DETACH HERE — — — — —

CAUTION: You may be required to pay electronically. See instructions.

File and Pay by June 17, 2019

TAXABLE YEAR

CALIFORNIA FORM

2019 Estimated Tax for Individuals

540-ES

626-71-1722 PATE 733-03-4938 19 APE 0
ASHISH PATEL
SHITAL PATEL

23711 CALLE HOGAR
MISSION VIEJO CA 92691

Amount of Payment 335.

Form at bottom of page.

Payment Form 4 – File and Pay by Jan. 15, 2020. **If amount of payment is zero, do not mail this form.**

When the due date falls on a weekend or holiday, the deadline to file and pay without penalty is extended to the next business day.

WHERE TO FILE: Using black or blue ink, make check or money order payable to the “Franchise Tax Board.” Write the taxpayer’s social security number (SSN) or individual taxpayer identification number (ITIN) and “2019 Form 540-ES” on the check or money order. Detach the form below. Enclose, but **do not** staple, payment with the form and mail to:

**FRANCHISE TAX BOARD
PO BOX 942867
SACRAMENTO CA 94267- 0008**

Make all checks or money orders payable in U.S. dollars and drawn against a U.S. financial institution.

ONLINE SERVICES: Use Web Pay and enjoy the ease of our free online payment service. Go to **ftb.ca.gov/pay** for more information. You can schedule your payments up to one year in advance.
Do not mail this form if you use Web Pay.

___ DETACH HERE ___ IF NO PAYMENT IS DUE, DO NOT MAIL THIS FORM ___ DETACH HERE ___

CAUTION: You may be required to pay electronically. See instructions.

File and Pay by Jan. 15, 2020

TAXABLE YEAR

CALIFORNIA FORM

2019 Estimated Tax for Individuals

540-ES

626-71-1722 PATE 733-03-4938 19 APE 0
ASHISH PATEL
SHITAL PATEL

23711 CALLE HOGAR
MISSION VIEJO CA 92691

Amount of Payment 252.

TAXABLE YEAR

FORM

2018

California e-file Signature Authorization for Individuals

8879

Table with 2 columns: Name (Your name, Spouse's/RDP's name) and SSN or ITIN. Values include ASHISH PATEL, SHITAL PATEL, 626-71-1722, and 733-03-4938.

Part I Tax Return Information (whole dollars only)

Table with 2 columns: Description (California Adjusted Gross Income, Amount You Owe, Refund or No Amount Due) and Amount. Values include 130,158 and 847.

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

Under penalties of perjury, I declare that I have examined a copy of my 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, it is true, correct, and complete.

Taxpayer's PIN: check one box only

- I authorize GLOBAL TAXES LLC to enter my PIN 11722 as my signature on my 2018 e-filed California individual income tax return.
I will enter my PIN as my signature on my 2018 e-filed California individual income tax return.

Your signature Date

Spouse's/RDP's PIN: check one box only

- I authorize GLOBAL TAXES LLC to enter my PIN 34938 as my signature on my 2018 e-filed California individual income tax return.
I will enter my PIN as my signature on my 2018 e-filed California individual income tax return.

Spouse's/RDP'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. 58727812345 Do not enter all zeros

I certify that the above numeric entry is my PIN, which is my signature for the 2018 California individual income tax return for the taxpayer(s) indicated above.

ERO's signature Date

2018 California Resident Income Tax Return

540

APE

ATTACH FEDERAL RETURN

626-71-1722 PATE 733-03-4938
ASHISH PATEL
SHITAL PATEL

18

23711 CALLE HOGAR
MISSION VIEJO CA 92691

01-03-1982 02-21-1985

If your California filing status is different from your federal filing status, check the box here

Filing Status

1 Single

2 Married/RDP filing jointly. See inst.

3 Married/RDP filing separately. Enter spouse's/RDP's SSN or ITIN above and full name here

4 Head of household (with qualifying person). See instructions.

5 Qualifying widow(er). Enter year spouse/RDP died
See instructions.

6 If someone can claim you (or your spouse/RDP) as a dependent, check the box here. See inst.

► For line 7, line 8, line 9, and line 10: Multiply the amount you enter in the box by the pre-printed dollar amount for that line. **Whole dollars only**

7 Personal: If you checked box 1, 3, or 4 above, enter 1 in the box. If you checked box 2 or 5, enter 2, in the box. If you checked the box on line 6, see instructions. 7 X \$118 = \$

8 Blind: If you (or your spouse/RDP) are visually impaired, enter 1; if both are visually impaired, enter 2 8 X \$118 = \$

9 Senior: If you (or your spouse/RDP) are 65 or older, enter 1; if both are 65 or older, enter 2 9 X \$118 = \$

10 Dependents: Do not include yourself or your spouse/RDP.

	Dependent 1	Dependent 2	Dependent 3
First Name	<input type="radio"/> ANSH	<input type="radio"/>	<input type="radio"/>
Last Name	<input type="radio"/> PATEL	<input type="radio"/>	<input type="radio"/>
SSN	<input type="radio"/> 8 6 6-1 7-9 8 9 3	<input type="radio"/>	<input type="radio"/>
Dependent's relationship to you	<input type="radio"/> SON	<input type="radio"/>	<input type="radio"/>

Total dependent exemptions 10 X \$367 = \$

11 Exemption amount: Add line 7 through line 10. Transfer this amount to line 32. 11 \$

Your name: P A T E L

Your SSN or ITIN: 626-71-1722

Taxable Income	12	State wages from your Form(s) W-2, box 16	139305	.00
	13	Enter federal adjusted gross income from Form 1040, line 7	128778	.00
	14	California adjustments – subtractions. Enter the amount from Schedule CA (540), line 37, column B		.00
	15	Subtract line 14 from line 13. If less than zero, enter the result in parentheses. See instructions	128778	.00
	16	California adjustments – additions. Enter the amount from Schedule CA (540), line 37, column C	1380	.00
	17	California adjusted gross income. Combine line 15 and line 16	130158	.00
	18	Enter the larger of { Your California itemized deductions from Schedule CA (540), Part II, line 30; OR Your California standard deduction shown below for your filing status: • Single or Married/RDP filing separately \$4,401 • Married/RDP filing jointly, Head of household, or Qualifying widow(er) \$8,802 If Married/RDP filing separately or the box on line 6 is checked, STOP. See instructions }	8802	.00
	19	Subtract line 18 from line 17. This is your taxable income . If less than zero, enter -0-	121356	.00

Tax	31	Tax. Check the box if from: <input type="checkbox"/> Tax Table <input checked="" type="checkbox"/> Tax Rate Schedule <input type="checkbox"/> FTB 3800 <input type="checkbox"/> FTB 3803	5793	.00
	32	Exemption credits. Enter the amount from line 11. If your federal AGI is more than \$194,504, see instructions	603	.00
	33	Subtract line 32 from line 31. If less than zero, enter -0-	5190	.00
	34	Tax. See instructions. Check the box if from: <input type="checkbox"/> Schedule G-1 <input type="checkbox"/> FTB 5870A		.00
	35	Add line 33 and line 34	5190	.00

Special Credits	40	Nonrefundable Child and Dependent Care Expenses Credit. See instructions		.00
	43	Enter credit name <input type="text"/> code <input type="text"/> and amount		.00
	44	Enter credit name <input type="text"/> code <input type="text"/> and amount		.00
	45	To claim more than two credits, see instructions. Attach Schedule P (540).		.00
	46	Nonrefundable renter's credit. See instructions		.00
	47	Add line 40 through line 46. These are your total credits		.00
	48	Subtract line 47 from line 35. If less than zero, enter -0-	5190	.00

Other Taxes	61	Alternative minimum tax. Attach Schedule P (540)		.00
	62	Mental Health Services Tax. See instructions		.00
	63	Other taxes and credit recapture. See instructions		.00
	64	Add line 48, line 61, line 62, and line 63. This is your total tax	5190	.00

Your name: P A T E L

Your SSN or ITIN: 626-71-1722

Payments	71	California income tax withheld. See instructions	● 71	4353	.00
	72	2018 CA estimated tax and other payments. See instructions	● 72		.00
	73	Withholding (Form 592-B and/or 593). See instructions	● 73		.00
	74	Excess SDI (or VPD) withheld. See instructions	● 74		.00
	75	Earned Income Tax Credit (EITC)	● 75		.00
	76	Add lines 71 through 75. These are your total payments. See instructions	⊙ 76	4353	.00

Use Tax	91	Use Tax. Do not leave blank. See instructions.	● 91	0	.00
	If line 91 is zero, check if:				
		<input checked="" type="checkbox"/> No use tax is owed.			
		<input type="checkbox"/> You paid your use tax obligation directly to CDTFA.			

Overpaid Tax/Tax Due	92	Payments balance. If line 76 is more than line 91, subtract line 91 from line 76	⊙ 92	4353	.00
	93	Use Tax balance. If line 91 is more than line 76, subtract line 76 from line 91	⊙ 93		.00
	94	Overpaid tax. If line 92 is more than line 64, subtract line 64 from line 92	⊙ 94		.00
	95	Amount of line 94 you want applied to your 2019 estimated tax	● 95		.00
	96	Overpaid tax available this year. Subtract line 95 from line 94.	● 96		.00
	97	Tax due. If line 92 is less than line 64, subtract line 92 from line 64	⊙ 97	837	.00

Contributions	Code	Amount	
	● 400	California Seniors Special Fund. See instructions	
	● 401	Alzheimer's Disease and Related Dementia Voluntary Tax Contribution Fund	
	● 403	Rare and Endangered Species Preservation Voluntary Tax Contribution Program	

Your name: P A T E L

Your SSN or ITIN: 626-71-1722

Contributions

	Code	Amount
California Breast Cancer Research Voluntary Tax Contribution Fund	● 405	<input type="text"/> .00
California Firefighters' Memorial Fund	● 406	<input type="text"/> .00
Emergency Food for Families Voluntary Tax Contribution Fund	● 407	<input type="text"/> .00
California Peace Officer Memorial Foundation Fund	● 408	<input type="text"/> .00
California Sea Otter Fund	● 410	<input type="text"/> .00
California Cancer Research Voluntary Tax Contribution Fund	● 413	<input type="text"/> .00
School Supplies for Homeless Children Fund	● 422	<input type="text"/> .00
State Parks Protection Fund/Parks Pass Purchase	● 423	<input type="text"/> .00
Protect Our Coast and Oceans Voluntary Tax Contribution Fund	● 424	<input type="text"/> .00
Keep Arts in Schools Voluntary Tax Contribution Fund	● 425	<input type="text"/> .00
State Children's Trust Fund for the Prevention of Child Abuse	● 430	<input type="text"/> .00
Prevention of Animal Homelessness and Cruelty Fund	● 431	<input type="text"/> .00
Revive the Salton Sea Fund	● 432	<input type="text"/> .00
California Domestic Violence Victims Fund	● 433	<input type="text"/> .00
Special Olympics Fund	● 434	<input type="text"/> .00
Type 1 Diabetes Research Fund	● 435	<input type="text"/> .00
California YMCA Youth and Government Voluntary Tax Contribution Fund	● 436	<input type="text"/> .00
Habitat for Humanity Voluntary Tax Contribution Fund	● 437	<input type="text"/> .00
California Senior Citizen Advocacy Voluntary Tax Contribution Fund	● 438	<input type="text"/> .00
Native California Wildlife Rehabilitation Voluntary Tax Contribution Fund	● 439	<input type="text"/> .00
Rape Backlog Kit Voluntary Tax Contribution Fund	● 440	<input type="text"/> .00
Organ and Tissue Donor Registry Voluntary Tax Contribution Fund	● 441	<input type="text"/> .00
National Alliance on Mental Illness California Voluntary Tax Contribution Fund	● 442	<input type="text"/> .00
Schools Not Prisons Voluntary Tax Contribution Fund	● 443	<input type="text"/> .00
110 Add code 400 through code 443. This is your total contribution	● 110	<input type="text"/> .00

Your name: P A T E L

Your SSN or ITIN: 626-71-1722

Amount You Owe

111 AMOUNT YOU OWE. If you do not have an amount on line 96, add line 93, line 97, and line 110. See instructions. Do not send cash.

Mail to: FRANCHISE TAX BOARD
PO BOX 942867

SACRAMENTO CA 94267-0001 111 837.00

Pay online - Go to ftb.ca.gov/pay for more information.

Interest and Penalties

112 Interest, late return penalties, and late payment penalties 112 .00

113 Underpayment of estimated tax. Check the box: FTB 5805 attached FTB 5805F attached 113 10.00

114 Total amount due. See instructions. Enclose, but do not staple, any payment. 114 847.00

115 REFUND OR NO AMOUNT DUE. Subtract the sum of line 110, line 112 and line 113 from line 96. See instructions.

Mail to: FRANCHISE TAX BOARD
PO BOX 942840

SACRAMENTO CA 94240-0001 115 .00

Refund and Direct Deposit

Fill in the information to authorize direct deposit of your refund into one or two accounts. Do not attach a voided check or a deposit slip. See instructions. Have you verified the routing and account numbers? Use whole dollars only.

All or the following amount of my refund (line 115) is authorized for direct deposit into the account shown below:

Type

Routing number

Checking
 Savings

Account number

116 Direct deposit amount

The remaining amount of my refund (line 115) is authorized for direct deposit into the account shown below:

Type

Routing number

Checking
 Savings

Account number

117 Direct deposit amount

IMPORTANT: See the instructions to find out if you should attach a copy of your complete federal tax return.

To learn about your privacy rights, how we may use your information, and the consequences for not providing the requested information, go to ftb.ca.gov/forms and search for 1131. To request this notice by mail, call 800.852.5711. Under penalties of perjury, I declare that I have examined this tax return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete.

Your signature

Date

Spouse's/RDP's signature (if a joint tax return, both must sign)

Sign Here

Your email address. Enter only one email address.

Preferred phone number

[Empty field]

(9 4 9) 5 2 1 - 4 0 3 8

Paid preparer's signature (declaration of preparer is based on all information of which preparer has any knowledge)

[Empty field]

Firm's name (or yours, if self-employed)

PTIN

GLOBAL TAXES LLC

P 0 2 0 9 0 3 3 2

Firm's address

Firm's FEIN

2530 PEBBLE CREEK LN CUMMING GA 30041

Do you want to allow another person to discuss this tax return with us? See instructions. . . Yes No

Print Third Party Designee's Name

Telephone Number

[Empty field]

()

2018 California Adjustments – Residents

CA (540)

Important: Attach this schedule behind Form 540, Side 5 as a supporting California schedule.

Names(s) as shown on tax return: A S H I S H & S H I T A L P A T E L SSN or ITIN: 6 2 6 7 1 1 7 2 2

Part I Income Adjustment Schedule		A Federal Amounts (taxable amounts from your federal tax return)	B Subtractions See instructions	C Additions See instructions
Section A – Income from federal Form 1040				
1	Wages, salaries, tips, etc. See instructions before making an entry in column B or C	137,925.		1,380.
2	Taxable interest (a)	11.		
3	Ordinary dividends. See instructions. (a)	42.		
4	IRAs, pensions, and annuities. See instructions. (a)			
5	Social security benefits. (a)			
Section B – Additional Income from federal Schedule 1 (Form 1040)				
10	Taxable refunds, credits, or offsets of state and local income taxes			
11	Alimony received			
12	Business income or (loss)			
13	Capital gain or (loss). See instructions.	-3,000.		
14	Other gains or (losses)			
15a	Reserved.			
16a	Reserved.			
17	Rental real estate, royalties, partnerships, S corporations, trusts, etc	-6,200.		
18	Farm income or (loss)			
19	Unemployment compensation			
20a	Reserved.			
21	Other income.			
	a California lottery winnings		a	
	b Disaster loss deduction from FTB 3805V		b	
	c Federal NOL (federal Schedule 1 (Form 1040), line 21)		c	
	d NOL deduction from FTB 3805V		d	
	e NOL from FTB 3805Z, 3806, 3807, or 3809		e	
	f Other (describe):		f	
21				
22	Total. Combine line 1 through line 21 in column A. Add line 1 through line 21f in column B and column C. Go to Section C.	128,778.		1,380.

Section C – Adjustments to Income from federal Schedule 1 (Form 1040)				
23	Educator expenses			
24	Certain business expenses of reservists, performing artists, and fee-basis government officials.			
25	Health savings account deduction			
26	Moving expenses. Attach federal Form 3903. See instructions			
27	Deductible part of self-employment tax			
28	Self-employed SEP, SIMPLE, and qualified plans			
29	Self-employed health insurance deduction.			
30	Penalty on early withdrawal of savings.			
31a	Alimony paid. (b) Recipient's: SSN _____ - _____ - _____ Last name _____			
31a				
32	IRA deduction.			
33	Student loan interest deduction			
34	Reserved.			
35	Reserved			
36	Add line 23 through line 31a and line 32 through line 35 in columns A, B, and C. See instructions			
36				
37	Total. Subtract line 36 from line 22 in columns A, B, and C. See instructions	128,778.		1,380.

Part II Adjustments to Federal Itemized Deductions

Check the box if you did NOT itemize for federal but will itemize for California

A	B	C
Federal Amounts (from federal Schedule A (Form 1040))	Subtractions See instructions	Additions See instructions

Medical and Dental Expenses

1	Medical and dental expenses <input checked="" type="radio"/>	1			
2	Enter amount from federal Form 1040, line 7 <input checked="" type="radio"/> 128,778.	2			
3	Multiply line 2 by 7.5% (0.075) <input checked="" type="radio"/> 9,658.	3			
4	Subtract line 3 from line 1. If line 3 is more than line 1, enter 0. <input checked="" type="radio"/>	4			

Taxes You Paid

5a	State and local income tax or general sales taxes. <input checked="" type="radio"/>	5a	5,448.	5,448.	
5b	State and local real estate taxes <input checked="" type="radio"/>	5b			
5c	State and local personal property taxes <input checked="" type="radio"/>	5c			
5d	Add lines 5a through 5c <input checked="" type="radio"/> 5,448.	5d			
5e	Enter the smaller of line 5d or \$10,000 (\$5,000 if married filing separately) in column A. Enter the amount from line 5a, column B in line 5e, column B. <input checked="" type="radio"/> Enter the difference from line 5d and line 5e, column A in line 5e, column C. <input checked="" type="radio"/>	5e	5,448.	5,448.	0.
6	Other taxes. List type <input checked="" type="radio"/>	6			
7	Add lines 5e and 6 <input checked="" type="radio"/> 5,448.	7		5,448.	0.

Interest You Paid

8a	Home mortgage interest and points reported to you on Form 1098. <input checked="" type="radio"/>	8a			
8b	Home mortgage interest not reported to you on Form 1098 <input checked="" type="radio"/>	8b			
8c	Points not reported to you on Form 1098. <input checked="" type="radio"/>	8c			
8d	Reserved <input checked="" type="radio"/>	8d			
8e	Add lines 8a through 8c <input checked="" type="radio"/>	8e			
9	Investment interest. <input checked="" type="radio"/>	9			
10	Add lines 8e and 9 <input checked="" type="radio"/>	10			

Gifts to Charity

11	Gifts by cash or check <input checked="" type="radio"/>	11			
12	Other than by cash or check. <input checked="" type="radio"/>	12			
13	Carryover from prior year. <input checked="" type="radio"/>	13			
14	Add lines 11 through 13. <input checked="" type="radio"/>	14			

Casualty and Theft Losses

15	Casualty or theft loss(es) (other than net qualified disaster losses). Attach federal Form 4684. See instructions. <input checked="" type="radio"/>	15			
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Other Itemized Deductions

16	Other—from list in federal instructions <input checked="" type="radio"/>	16			
17	Add lines 4, 7, 10, 14, 15, and 16 in columns A, B, and C <input checked="" type="radio"/> 5,448.	17		5,448.	0.

18 Total Adjustments to Federal Itemized Deductions. Combine line 17 column A less column B plus column C. 18 0.

Job Expenses and Certain Miscellaneous Deductions

19 Unreimbursed employee expenses - job travel, union dues, job education, etc.
Attach federal Form 2106 if required. See instructions. **19**

20 Tax preparation fees. **20**

21 Other expenses - investment, safe deposit box, etc. List type **21**

22 Add lines 19 through 21 **22**

23 Enter amount from federal Form 1040, line 7

24 Multiply line 23 by 2% (0.02). If less than zero, enter 0. **24**

25 Subtract line 24 from line 22. If line 24 is more than line 22, enter 0. **25**

26 Total Itemized Deductions. Add line 18 and line 25. **26**

27 Other adjustments. See instructions. Specify. **27**

28 Combine line 26 and line 27. **28**

29 Is your federal AGI (Form 540, line 13) more than the amount shown below for your filing status?
Single or married/RDP filing separately **\$194,504**
Head of household **\$291,760**
Married/RDP filing jointly or qualifying widow(er) **\$389,013**

No. Transfer the amount on line 28 to line 29.

Yes. Complete the Itemized Deductions Worksheet in the instructions for Schedule CA (540), line 29. **29**

30 Enter the larger of the amount on line 29 or your standard deduction listed below
Single or married/RDP filing separately. See instructions. **\$4,401**
Married/RDP filing jointly, head of household, or qualifying widow(er) **\$8,802**

Transfer the amount on line 30 to Form 540, line 18. **30**

2018 Passive Activity Loss Limitations

3801

Attach to Form 540, Long Form 540NR, Form 541, or Form 100S (S Corporations).

Name(s) as shown on tax return A S H I S H & S H I T A L P A T E L	SSN, ITIN, FEIN, or CA corporation no. 6 2 6 7 1 1 7 2 2
---	---

Part I 2018 Passive Activity Loss

See the instructions for Worksheet 1 and Worksheet 3 for federal Form 8582 before completing Part I. Be sure to use California amounts.

Rental Real Estate Activities with Active Participation

1a Activities with net income from Worksheet 1, column (a)	1a	0 . 00	
1b Activities with net loss from Worksheet 1, column (b)	1b	(-6,200 .) 00	
1c Prior year unallowed losses from Worksheet 1, column (c)	1c	() 00	
1d Combine line 1a, line 1b, and line 1c	1d	-6,200 . 00	

All Other Passive Activities

2a Activities with net income from Worksheet 2, column (a)	2a	00	
2b Activities with net loss from Worksheet 2, column (b)	2b	() 00	
2c Prior year unallowed losses from Worksheet 2, column (c)	2c	() 00	
2d Combine line 2a, line 2b, and line 2c	2d	00	
3 Combine line 1d and line 2d. If the result is net income or zero, see the instructions for line 3. If line 3 and line 1d are losses, go to line 4. Otherwise, enter -0- on line 9 and go to line 10. See instructions	3	-6,200 . 00	

Part II Special Allowance for Rental Real Estate with Active Participation

Enter all numbers in Part II as positive amounts. See instructions.

4 Enter the smaller of losses from line 1d or line 3	4	6,200 . 00	
5 Enter \$150,000. If married/RDP filing a separate tax return, see instructions	5	150,000 . 00	
6 Enter federal modified adjusted gross income, but not less than zero. See instructions. If line 6 is equal to or more than line 5, skip line 7 and line 8, enter -0- on line 9, and then go to line 10. Otherwise, go to line 7	6	134,978 . 00	
7 Subtract line 6 from line 5	7	15,022 . 00	
8 Multiply line 7 by 50% (.50). Do not enter more than \$25,000	8	7,511 . 00	
9 Enter the smaller of line 4 or line 8 <input checked="" type="radio"/>	9	6,200 . 00	

Part III Total Losses Allowed

10 Add the income, if any, from line 1a and line 2a and enter the total	10	0 . 00	
11 Total losses allowed from all passive activities for 2018. Add line 9 and line 10 See the instructions on Page 2 to find out how to report the losses on your tax return.	11	6,200 . 00	

Name as Shown on Return
ASHISH & SHITAL PATEL

Social Security No.
626-71-1722

Line 1 – Wages, Salaries, Tips, Etc.

	(B) Subtractions	(C) Additions
1 Excess reimbursements from Form 2106 included in wage income		
2 Active duty military pay		
3 Sick pay received under the Federal Insurance Contributions Act and Railroad Retirement Act		
4 Income exempted by U.S. tax treaties (unless specifically exempt for state purposes also)		
5 Exclusion for compensation from exercising a California Qualified Stock Option (CQSO).		
6 Ridesharing fringe benefit differences		
7 HSA employer contributions		1,380.
8 Paid Family Leave Insurance (PFL) benefits		
9 Employer-provided adoption benefits income exclusions.		
10 In-Home Supportive Services (IHSS) supplementary payment		
11 Employer reimbursement for additional federal income taxes on employer-provided health care benefits		
12 Native American income (Form 3504)		
13 Clergy housing exclusion. This is the amount entered on W-2s a as smallest of amount spent or fair rental value.		
b Enter the amount spent on qual. housing expenses		
14 Excess moving reimbursements		
15 Other (itemize): a _____ b _____ c _____ d _____		
Total adjustments to wages, salaries, tips, etc. Enter here and on Schedule CA (540/540NR), line 1.		1,380.

Line 4 – IRA, Pensions, and Annuities

IRA's	(B) Subtractions	(C) Additions
1 Other (itemize): a _____ b _____ c _____ d _____		
Total adjustments to IRA distributions		
Pensions and Annuities	(B) Subtractions	(C) Additions
1 Form 1099-R, Railroad Retirement Benefits.		
2 Other (itemize): a _____ b _____ c _____ d _____		
Total adjustments to pensions and annuities.		
Total adjustments to IRA's, pensions and annuities. Enter here and on Schedule CA (540/540NR), line 4		

California Passive Activity Worksheet (See General Instructions for Step 1.)

Use this worksheet to figure California income (loss) from passive activities **before** application of passive activity loss (PAL) rules.

(a) Passive Activity Enter a description of the activity	(b) Federal Schedule Enter the name of the federal form or schedule on which you reported the activity	(c) California Schedule Enter the name of the California form or schedule, if any, used to calculate the California adjustment	(d) Federal Amount Enter your current year federal net income (loss) before application of the PAL rules	(e) California Adjustment Enter any adjustment resulting from differences in federal and California law	(f) California Amount Combine column (d) and column (e)
AHMEDABAD	SCH E	N/A	-6,200.	0.	-6,200.

California Adjustment Worksheets (See General Instructions for Step 4.)

Use these worksheets to figure your California adjustments **after** application of the PAL rules.

(a) Activities Enter a description of the activity. Group activities by the federal schedules on which they were reported	(b) Passive or Nonpassive Enter the character of the activity as passive or nonpassive for California purposes	(c) California Amount Enter the California net income (loss) from the activity after application of the PAL rules	(d) Federal Amount Enter the federal net income (loss) from the activity after application of the PAL rules	(e) California Adjustment Subtract the Total amount of column (d) from the Total amount of column (c) and enter the difference in column (e) below. Individuals should transfer this amount to Schedule CA (540 or 540NR) as follows:
---	--	---	---	---

(a) Schedule C Activities	(b) Passive or Nonpassive	(c) California Amount	(d) Federal Amount	(e) California Adjustment
				If the amount below is positive , transfer the amount to Sch. CA (540), Part I or Sch. CA (540NR), Part II, line 12, column C.
				If the amount below is negative , transfer the amount to Sch. CA (540), Part I, or Sch. CA (540NR), Part II, (as a positive amount) line 12, column B.
Total		1(c)	1(d)*	1(e)

(a) Schedule E Activities	(b) Passive or Nonpassive	(c) California Amount	(d) Federal Amount	(e) California Adjustment
AHMEDABAD, AHMEDABAD, 380060, INDIA	PASSIVE	-6,200.	-6,200.	If the amount below is positive , transfer the amount to Sch. CA (540), Part I or Sch. CA (540NR), Part II, line 17, column C.
				If the amount below is negative , transfer the amount to Sch. CA (540), Part I or Sch. CA (540NR), Part II, (as a positive amount) line 17, column B.
Total		2(c) -6,200.	2(d)** -6,200.	2(e) 0.

(a) Schedule F Activities	(b) Passive or Nonpassive	(c) California Amount	(d) Federal Amount	(e) California Adjustment
				If the amount below is positive , transfer the amount to Sch. CA (540), Part I or Sch. CA (540NR), Part II, line 18, column C.
				If the amount below is negative , transfer the amount to Sch. CA (540), Part I or Sch. CA (540NR), Part II, (as a positive amount) line 18, column B.
Total		3(c)	3(d)***	3(e)

* This amount should be the same as the amount reported on Sch. CA (540), Part I or Sch. CA (540NR), Part II, line 12, column A.
 ** This amount should be the same as the amount reported on Sch. CA (540), Part I or Sch. CA (540NR), Part II, line 17, column A.
 *** This amount should be the same as the amount reported on Sch. CA (540), Part I or Sch. CA (540NR), Part II, line 18, column A.

TAXABLE YEAR

FORM

2018 California e-file Payment Record for Individuals

8455

Your name ASHISH PATEL Spouse's/RDP's name	Your SSN or ITIN 626-71-1722
SHITAL PATEL	Spouse's/RDP's SSN or ITIN 733-03-4938

Part I Tax Return Information (Whole Dollars Only)

- 1 California Adjusted Gross Income. (Form 540, line 17; Form 540 2EZ, line 16; Long Form 540NR, line 32; or Short Form 540NR, line 32) **1** 130,158.
- 2 Amount You Owe. (Form 540, line 111; Form 540 2EZ, line 31; Long Form 540NR, line 121; or Short Form 540NR, line 121; Schedule X, Line 7) **2** 847.

Part II Return Payment Information for Taxable Year 2018 (Payment due 4/15/2019)

- 3 Electronic Funds Withdrawal Amount 847.
- 4 Withdrawal Date (mm/dd/yyyy) 03/28/2019

Part III Scheduled Estimated Tax Payments for Taxable Year 2019 These are **NOT** installments of the current amount you owe.

	First Payment Due 4/15/2019	Second Payment Due 6/17/2019	Third Payment Due 9/16/2019	Fourth Payment Due 1/15/2020
5 Amount				
6 Withdrawal Date				

Part IV Banking Information for Electronic Funds Withdrawals from Parts II and III

- 7 Routing number 071000013
- 8 Account number 260153328
- 9 Type of account: Checking Savings

General Information

Form FTB 8455, California e-file Payment Record for Individuals, is a summary of electronic funds withdrawals that you have authorized with your 2018 e-file tax return as part of your California e-file Signature Authorization for Individuals (form FTB 8879). You are to receive a copy of form FTB 8455 or a comparable form at the time you sign form FTB 8879. Form FTB 8455 does not serve as proof of filing or proof of payment. Your proof of filing is the acknowledgement containing the date we accepted your tax return. Your proof of payment is your banking records.

Be sure the banking information is correct before transmitting your tax return. If the bank or financial institution rejects the electronic funds withdrawal due to an error in the routing number or account number, we will send you a notice that may include penalties and interest.

To cancel your tax return payment or an estimated tax payment, you must call FTB e-Programs Customer Service at 916.845.0353 at least two working days before the scheduled date of the payment.

If you cancel a payment, you are still liable for any amount you owe. Make your payments by the due dates above to avoid a late payment penalty. For more payment options, go to ftb.ca.gov/pay.

KEEP THIS FORM FOR YOUR RECORDS – DO NOT MAIL TO THE FRANCHISE TAX BOARD (FTB)

Underpayment of Estimated Tax by Individuals and Fiduciaries

2018

5805

Attach this form to the **back** of your Form 540, Long Form 540NR, or Form 541. Also, check the box for underpayment of estimated tax located on Form 540, line 113; Long Form 540NR, line 123; or Form 541, line 44, whichever applies.

Name(s) as shown on return

SSN, ITIN, or FEIN

ASHISH & SHITAL PATEL

6 2 6 7 1 1 7 2 2

IMPORTANT: In most cases, the Franchise Tax Board (FTB) can figure the penalty for you and you do not have to complete this form. See General Information B.

If you meet **any** of the following conditions, you do not owe a penalty for underpayment of estimated tax. **Do not complete or file this form if:**

- The amount of your tax liability (not including tax on lump-sum distributions and accumulation distribution of trusts) less credits (including the withholding credit) but not including estimated tax payments for either 2017 or 2018 was less than \$500 (or less than \$250 if married/RDP filing a separate return).
- Your 2017 return was for a full 12 months (or would have been if you were required to file) and you did not have any tax liability on that return.
- The amount of your withholding plus your estimated tax payments, **if paid in the required installments**, is at least 90% of the tax shown on your 2018 return or 100% of the tax shown on your 2017 return (110% if California adjusted gross income (AGI) was more than \$150,000 or \$75,000 if married/RDP filing a separate return) **and** you are not using the annualized income installment method. Taxpayers with California AGI equal to or greater than \$1,000,000 (or \$500,000 if married/RDP filing a separate return), must use the tax shown on their 2018 tax return if they do not meet one of the two conditions above.

Part I Questions. All filers must complete this part. Estates and Trusts, see General information E.

1 Are you requesting a waiver of the penalty? If "Yes," provide an explanation below and be sure to check the box on Form 540, line 113; Long Form 540NR, line 123; or Form 541, line 44. If you need additional space, attach a statement.
See General Information C 1 Yes No

2 Did you use the annualized income installment method? If "Yes," see instructions for Part III and be sure to check the box on Form 540, line 113; Long Form 540NR, line 123; or Form 541, line 44 2 Yes No

3 Was your California withholding not withheld in equal installments and are you able to show the actual amounts withheld per period and the actual dates withheld? 3 Yes No
 N/A

If "Yes," enter the **actual uneven amounts withheld** on the spaces provided below. The total of the four amounts must equal the total withholding reported on Form 540, line 71 and line 73; Form 540NR, line 81 and line 83; or Form 541, line 29 and line 31.

4/15/18 \$; 6/15/18 \$; 9/15/18 \$; 1/15/19 \$.

4 For estates and trusts: Was the date of death less than two years from the end of the taxable year? See General Information E . . 4 Yes No

Part II Required Annual Payment. All filers must complete this part.

1	Current year tax. Enter your 2018 tax after credits. See instructions.	1	5190	.00
2	Multiply line 1 by 90% (.90)	2	4671	.00
3	Withholding taxes. Do not include any estimated tax payments on this line. See instructions	3	4353	.00
4	Subtract line 3 from line 1. If less than \$500 (or less than \$250 if married/RDP filing a separate return), stop here. You do not owe the penalty. Do not file form FTB 5805.	4	837	.00
5	Enter the tax shown on your 2017 tax return. See instructions. (110% (1.10) of that amount if the adjusted gross income shown on that return is more than \$150,000, or if married/RDP filing a separate return for 2018, more than \$75,000).	5		.00
6	Required annual payment. Enter the smaller of line 2 or line 5. (If your California AGI is equal to or greater than \$1,000,000/\$500,000 for married/RDP filing a separate return, use line 2)	6	4671	.00

Short Method

Caution: See the instructions to find out if you can use the short method. If you answered "Yes" to Question 2 in Part I, skip this part and go to Part III. If you answered "No" to Question 2 in Part I **and** you cannot use the short method, go to Worksheet II in the instructions (page 4).

7	Enter the amount, if any, from Part II, line 3 above	7	4353	.00
8	Enter the total amount, if any, of estimated tax payments you made.	8		.00
9	Add line 7 and line 8	9	4353	.00
10	Total underpayment for the year. Subtract line 9 from line 6. If zero or less, stop here. You do not owe the penalty. Do not file form FTB 5805	10	318	.00
11	Multiply line 10 by .03103836	11	10	.00
12	<ul style="list-style-type: none"> • If the amount on line 10 was paid on or after 4/15/19, enter -0-. • If the amount on line 10 was paid before 4/15/19, enter the result of the following computation: 			
	Amount on line 10 X Number of days paid before 4/15/19 X .00014	12	0	.00
13	PENALTY. Subtract line 12 from line 11. Enter the result here and on Form 540, line 113; Long Form 540NR, line 123; or Form 541, line 44. Also, check the box for "FTB 5805." ► <input checked="" type="checkbox"/>	13	10	.00

Part III Annualized Income Installment Method Schedule.

Use this schedule ONLY if you earned taxable income at an UNEVEN RATE during 2018 (See Example A). If you earned your income at approximately the same rate each month (See Example B), then you should not complete this schedule. If you choose to figure the penalty, see Worksheet II, Regular Method to Figure Your Underpayment and Penalty, on page 4 of the instructions.

Example A: If you were a commissioned salesperson who earned no income during the first three months of the year, earned most of your income during the following six months, and earned very little during the last three months, you should complete this schedule. You may be able to benefit by using the annualized income installment method. The required installment of estimated tax figured using the annualized method may be less than your required installment figured using the required installment method.

Example B: If you worked all year and earned a monthly salary that did not change much during the year, you should not complete this schedule.

To complete this schedule correctly, you must first complete Side 2, Part II, line 1 through line 6. Estates and trusts, **do not** use the period ending dates shown to the right. Instead, use the following: 2/28/18, 4/30/18, 7/31/18, and 11/30/18. Fiscal year filers must adjust dates accordingly.

	(a) 1/1/18 to 3/31/18	(b) 1/1/18 to 5/31/18	(c) 1/1/18 to 8/31/18	(d) 1/1/18 to 12/31/18
1 Enter your California adjusted gross income (AGI) for each period. Long Form 540NR filers, see instructions. Estates or Trusts, enter the amount from Form 541, line 20 attributable to each period. See instructions				
2 Annualization amounts. Estates or Trusts, see instructions	4	2.4	1.5	1
3 Annualized income. Multiply line 1 by line 2.				
4 Enter your itemized deductions for the period shown in each column. If you do not itemize deductions, enter -0- here and on line 6. Estates or Trusts, enter -0- here, skip to line 9, and enter the amount from line 3 on line 9				
5 Annualization amounts	4	2.4	1.5	1
6 Annualized itemized deductions. Multiply line 4 by line 5. See instructions				
7 Enter your standard deduction from your 2018 Form 540, or Long Form 540NR, line 18. Enter the total standard deduction amount in each column. See instructions				
8 Enter line 6 or line 7, whichever is larger				
9 Subtract line 8 from line 3				
10 Figure the tax on the amount in each column of line 9 using the tax table or the tax rate schedule in the instructions for Form 540, Long Form 540NR, or Form 541. Also, include any tax from form FTB 3803. Estates or Trusts, see instructions				
11 Enter the total amount of exemption credits from your 2018 Form 540, line 32 or Form 541, line 22. If you filed a Long Form 540NR, see instructions.				
12 Subtract line 11 from line 10. Long Form 540NR filers, complete Worksheet I on page 3 of the instructions				
13 Enter the total credit amount from your 2018 Form 540, line 47; or Form 541, line 23. Long Form 540NR filers, see instructions.				
14 a Subtract line 13 from line 12. If zero or less, enter -0-				
b Enter the alternative minimum tax and mental health tax. See Instructions				
c Add line 14a and line 14b				
d Enter the excess SDI from Form 540, line 74 or Long Form 540NR, line 84				
e Subtract line 14d from line 14c. If zero or less, enter -0-				
15 Applicable percentage.	27%	63%	63%	90%
16 Multiply line 14e by line 15.				
Complete Line 17 through Line 23 of each column before you go to the next column.				
17 Enter the combined amounts shown on line 23 from all preceding columns				
18 Subtract line 17 from line 16. If zero or less, enter -0-				
19 Enter 30% of the amount shown on form FTB 5805, Part II, line 6 in columns (a & d), enter 40% of the amount on line 6 in column b, enter -0- in column c.				
20 Enter the amount from line 22 from the preceding column				
21 Add line 19 and line 20.				
22 Subtract line 18 from line 21. If zero or less, enter -0-				
23 Enter line 18 or line 21, whichever is less. Transfer these amounts to Worksheet II, Regular Method to Figure Your Underpayment and Penalty, line 1.				

If you use the annualized income installment method for one payment due date, you must use it for all payment due dates. This schedule automatically selects the smaller of your annualized income installment or your regular installment.

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

Your first name and initial: **ASHISH** Last name: **PATEL** Your social security number: **626-71-1722**

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: **SHITAL** Last name: **PATEL** Spouse's social security number: **733-03-4938**

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. **23711 CALLE HOGAR** 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. **MISSION VIEJO CA 92691** 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
ANSH	PATEL	866-17-9893	Son	<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.)
		IT ENGINEER	
		SONOGRAPHER	

Paid Preparer Use Only

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

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

1	Wages, salaries, tips, etc. Attach Form(s) W-2	1	137,925.
2a	Tax-exempt interest	2b	11.
3a	Qualified dividends	3b	42.
4a	IRAs, pensions, and annuities	4b	
5a	Social security benefits	5b	
6	Total income. Add lines 1 through 5. Add any amount from Schedule 1, line 22 -9,200.	6	128,778.
7	Adjusted gross income. If you have no adjustments to income, enter the amount from line 6; otherwise, subtract Schedule 1, line 36, from line 6	7	128,778.
8	Standard deduction or itemized deductions (from Schedule A)	8	24,000.
9	Qualified business income deduction (see instructions)	9	
10	Taxable income. Subtract lines 8 and 9 from line 7. If zero or less, enter -0-	10	104,778.
11	a Tax (see inst.) 14,930. (check if any from: 1 <input type="checkbox"/> Form(s) 8814 2 <input type="checkbox"/> Form 4972 3 <input type="checkbox"/>)	11	14,930.
12	b Add any amount from Schedule 2 and check here ▶ <input type="checkbox"/>	12	2,600.
13	a Child tax credit/credit for other dependents 2,000. b Add any amount from Schedule 3 and check here ▶ <input checked="" type="checkbox"/>	13	12,330.
14	Subtract line 12 from line 11. If zero or less, enter -0-	14	0.
15	Other taxes. Attach Schedule 4	15	12,330.
16	Total tax. Add lines 13 and 14	16	12,490.
17	Federal income tax withheld from Forms W-2 and 1099	17	
18	Refundable credits: a EIC (see inst.) No b Sch. 8812 c Form 8863	18	12,490.
19	Add any amount from Schedule 5	19	160.
20a	Add lines 16 and 17. These are your total payments	20a	160.
21	If line 18 is more than line 15, subtract line 15 from line 18. This is the amount you overpaid	21	
22	Amount of line 19 you want refunded to you . If Form 8888 is attached, check here ▶ <input type="checkbox"/>	22	
23	Amount of line 19 you want applied to your 2019 estimated tax	23	
24	Amount you owe. Subtract line 18 from line 15. For details on how to pay, see instructions ▶	24	
25	Estimated tax penalty (see instructions) ▶	25	

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

Standard Deduction for—

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

Direct deposit? See instructions.

SCHEDULE 1
(Form 1040)

Department of the Treasury
Internal Revenue Service

Additional Income and Adjustments to Income

▶ **Attach to Form 1040.**

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

OMB No. 1545-0074

2018
Attachment
Sequence No. **01**

Name(s) shown on Form 1040

ASHISH & SHITAL PATEL

Your social security number

626-71-1722

Additional Income	1-9b	Reserved	1-9b	
	10	Taxable refunds, credits, or offsets of state and local income taxes	10	
	11	Alimony received	11	
	12	Business income or (loss). Attach Schedule C or C-EZ	12	
	13	Capital gain or (loss). Attach Schedule D if required. If not required, check here ▶ <input type="checkbox"/>	13	-3,000.
	14	Other gains or (losses). Attach Form 4797	14	
	15a	Reserved	15b	
	16a	Reserved	16b	
	17	Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E	17	-6,200.
	18	Farm income or (loss). Attach Schedule F	18	
	19	Unemployment compensation	19	
	20a	Reserved	20b	
21	Other income. List type and amount ▶ _____	21		
22	Combine the amounts in the far right column. If you don't have any adjustments to income, enter here and include on Form 1040, line 6. Otherwise, go to line 23	22	-9,200.	
Adjustments to Income	23	Educator expenses	23	
	24	Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106	24	
	25	Health savings account deduction. Attach Form 8889	25	
	26	Moving expenses for members of the Armed Forces. Attach Form 3903	26	
	27	Deductible part of self-employment tax. Attach Schedule SE	27	
	28	Self-employed SEP, SIMPLE, and qualified plans	28	
	29	Self-employed health insurance deduction	29	
	30	Penalty on early withdrawal of savings	30	
	31a	Alimony paid b Recipient's SSN ▶ _____	31a	
	32	IRA deduction	32	
	33	Student loan interest deduction	33	
	34	Reserved	34	
	35	Reserved	35	
	36	Add lines 23 through 35	36	

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

Schedule 1 (Form 1040) 2018

SCHEDULE 3
(Form 1040)

Nonrefundable Credits

OMB No. 1545-0074

2018
Attachment
Sequence No. **03**

Department of the Treasury
Internal Revenue Service

▶ **Attach to Form 1040.**

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

Name(s) shown on Form 1040

ASHISH & SHITAL PATEL

Your social security number

626-71-1722

Nonrefundable Credits	48	Foreign tax credit. Attach Form 1116 if required	48	
	49	Credit for child and dependent care expenses. Attach Form 2441	49	600.
	50	Education credits from Form 8863, line 19	50	
	51	Retirement savings contributions credit. Attach Form 8880	51	
	52	Reserved	52	
	53	Residential energy credit. Attach Form 5695	53	
	54	Other credits from Form a <input type="checkbox"/> 3800 b <input type="checkbox"/> 8801 c <input type="checkbox"/> _____	54	
	55	Add the amounts in the far right column. Enter here and include on Form 1040, line 12	55	600.

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

REV 12/21/18 PRO

Schedule 3 (Form 1040) 2018

**SCHEDULE D
(Form 1040)**

Capital Gains and Losses

OMB No. 1545-0074

2018

Attachment
Sequence No. **12**

Department of the Treasury
Internal Revenue Service (99)

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

Name(s) shown on return

ASHISH & SHITAL PATEL

Your social security number

626-71-1722

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

See instructions for how to figure the amounts to enter on the lines below. This form may be easier to complete if you round off cents to whole dollars.	(d) Proceeds (sales price)	(e) Cost (or other basis)	(g) Adjustments to gain or loss from Form(s) 8949, Part I, line 2, column (g)	(h) Gain or (loss) Subtract column (e) from column (d) and combine the result with column (g)
1a Totals for all short-term transactions reported on Form 1099-B for which basis was reported to the IRS and for which you have no adjustments (see instructions). However, if you choose to report all these transactions on Form 8949, leave this line blank and go to line 1b .				
1b Totals for all transactions reported on Form(s) 8949 with Box A checked	1,194,350.	1,251,729.		-57,379.
2 Totals for all transactions reported on Form(s) 8949 with Box B checked				
3 Totals for all transactions reported on Form(s) 8949 with Box C checked				
4 Short-term gain from Form 6252 and short-term gain or (loss) from Forms 4684, 6781, and 8824				4
5 Net short-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1				5
6 Short-term capital loss carryover. Enter the amount, if any, from line 8 of your Capital Loss Carryover Worksheet in the instructions				6 ()
7 Net short-term capital gain or (loss). Combine lines 1a through 6 in column (h). If you have any long-term capital gains or losses, go to Part II below. Otherwise, go to Part III on the back				7 -57,379.

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

See instructions for how to figure the amounts to enter on the lines below. This form may be easier to complete if you round off cents to whole dollars.	(d) Proceeds (sales price)	(e) Cost (or other basis)	(g) Adjustments to gain or loss from Form(s) 8949, Part II, line 2, column (g)	(h) Gain or (loss) Subtract column (e) from column (d) and combine the result with column (g)
8a Totals for all long-term transactions reported on Form 1099-B for which basis was reported to the IRS and for which you have no adjustments (see instructions). However, if you choose to report all these transactions on Form 8949, leave this line blank and go to line 8b .				
8b Totals for all transactions reported on Form(s) 8949 with Box D checked	19,851.	15,824.		4,027.
9 Totals for all transactions reported on Form(s) 8949 with Box E checked				
10 Totals for all transactions reported on Form(s) 8949 with Box F checked				
11 Gain from Form 4797, Part I; long-term gain from Forms 2439 and 6252; and long-term gain or (loss) from Forms 4684, 6781, and 8824				11
12 Net long-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1				12
13 Capital gain distributions. See the instructions				13
14 Long-term capital loss carryover. Enter the amount, if any, from line 13 of your Capital Loss Carryover Worksheet in the instructions				14 ()
15 Net long-term capital gain or (loss). Combine lines 8a through 14 in column (h). Then go to Part III on the back				15 4,027.

Part III Summary

<p>16 Combine lines 7 and 15 and enter the result</p> <ul style="list-style-type: none"> • If line 16 is a gain, enter the amount from line 16 on Schedule 1 (Form 1040), line 13, or Form 1040NR, line 14. Then go to line 17 below. • If line 16 is a loss, skip lines 17 through 20 below. Then go to line 21. Also be sure to complete line 22. • If line 16 is zero, skip lines 17 through 21 below and enter -0- on Schedule 1 (Form 1040), line 13, or Form 1040NR, line 14. Then go to line 22. 	16	-53,352.
<p>17 Are lines 15 and 16 both gains?</p> <p><input type="checkbox"/> Yes. Go to line 18.</p> <p><input type="checkbox"/> No. Skip lines 18 through 21, and go to line 22.</p>		
<p>18 If you are required to complete the 28% Rate Gain Worksheet (see instructions), enter the amount, if any, from line 7 of that worksheet ▶</p>	18	
<p>19 If you are required to complete the Unrecaptured Section 1250 Gain Worksheet (see instructions), enter the amount, if any, from line 18 of that worksheet ▶</p>	19	
<p>20 Are lines 18 and 19 both zero or blank?</p> <p><input type="checkbox"/> Yes. Complete the Qualified Dividends and Capital Gain Tax Worksheet in the instructions for Form 1040, line 11a (or in the instructions for Form 1040NR, line 42). Don't complete lines 21 and 22 below.</p> <p><input type="checkbox"/> No. Complete the Schedule D Tax Worksheet in the instructions. Don't complete lines 21 and 22 below.</p>		
<p>21 If line 16 is a loss, enter here and on Schedule 1 (Form 1040), line 13, or Form 1040NR, line 14, the smaller of:</p> <ul style="list-style-type: none"> • The loss on line 16; or • (\$3,000), or if married filing separately, (\$1,500) } <p>Note: When figuring which amount is smaller, treat both amounts as positive numbers.</p>	21	(3,000.)
<p>22 Do you have qualified dividends on Form 1040, line 3a, or Form 1040NR, line 10b?</p> <p><input type="checkbox"/> Yes. Complete the Qualified Dividends and Capital Gain Tax Worksheet in the instructions for Form 1040, line 11a (or in the instructions for Form 1040NR, line 42).</p> <p><input checked="" type="checkbox"/> No. Complete the rest of Form 1040 or Form 1040NR.</p>		

Sales and Other Dispositions of Capital Assets

Department of the Treasury
Internal Revenue Service

▶ Go to www.irs.gov/Form8949 for instructions and the latest information.
▶ File with your Schedule D to list your transactions for lines 1b, 2, 3, 8b, 9, and 10 of Schedule D.

Name(s) shown on return

ASHISH & SHITAL PATEL

Social security number or taxpayer identification number

626-71-1722

Before you check Box A, B, or C below, see whether you received any Form(s) 1099-B or substitute statement(s) from your broker. A substitute statement will have the same information as Form 1099-B. Either will show whether your basis (usually your cost) was reported to the IRS by your broker and may even tell you which box to check.

Part I Short-Term. Transactions involving capital assets you held 1 year or less are generally short-term (see instructions). For long-term transactions, see page 2.

Note: You may aggregate all short-term transactions reported on Form(s) 1099-B showing basis was reported to the IRS and for which no adjustments or codes are required. Enter the totals directly on Schedule D, line 1a; you aren't required to report these transactions on Form 8949 (see instructions).

You must check Box A, B, or C below. Check only one box. If more than one box applies for your short-term transactions, complete a separate Form 8949, page 1, for each applicable box. If you have more short-term transactions than will fit on this page for one or more of the boxes, complete as many forms with the same box checked as you need.

- (A)** Short-term transactions reported on Form(s) 1099-B showing basis was reported to the IRS (see **Note** above)
- (B)** Short-term transactions reported on Form(s) 1099-B showing basis **wasn't** reported to the IRS
- (C)** Short-term transactions not reported to you on Form 1099-B

1	(a) Description of property (Example: 100 sh. XYZ Co.)	(b) Date acquired (Mo., day, yr.)	(c) Date sold or disposed of (Mo., day, yr.)	(d) Proceeds (sales price) (see instructions)	(e) Cost or other basis. See the Note below and see <i>Column (e)</i> in the separate instructions	Adjustment, if any, to gain or loss. If you enter an amount in column (g), enter a code in column (f). See the separate instructions.		(h) Gain or (loss). Subtract column (e) from column (d) and combine the result with column (g)
						(f) Code(s) from instructions	(g) Amount of adjustment	
	E*TRADE SECURITIES LLC	11/21/17	08/30/18	1,194,350.	1,251,729.			-57,379.
2 Totals. Add the amounts in columns (d), (e), (g), and (h) (subtract negative amounts). Enter each total here and include on your Schedule D, line 1b (if Box A above is checked), line 2 (if Box B above is checked), or line 3 (if Box C above is checked) ▶				1,194,350.	1,251,729.			-57,379.

Note: If you checked Box A above but the basis reported to the IRS was incorrect, enter in column (e) the basis as reported to the IRS, and enter an adjustment in column (g) to correct the basis. See *Column (g)* in the separate instructions for how to figure the amount of the adjustment.

**SCHEDULE E
(Form 1040)**

Supplemental Income and Loss

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

OMB No. 1545-0074

2018

Attachment
Sequence No. **13**

Department of the Treasury
Internal Revenue Service (99)

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

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

Name(s) shown on return

ASHISH & SHITAL PATEL

Your social security number

626-71-1722

Part I Income or Loss From Rental Real Estate and Royalties Note: If you are in the business of renting personal property, use Schedule C or C-EZ (see instructions). If you are an individual, report farm rental income or loss from Form 4835 on page 2, line 40.

A Did you make any payments in 2018 that would require you to file Form(s) 1099? (see instructions) Yes No

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

1a	Physical address of each property (street, city, state, ZIP code)				
A	AHMEDABAD AHMEDABAD IN 380060				
B					
C					
1b	Type of Property (from list below)	2 For each rental real estate property listed above, report the number of fair rental and personal use days. Check the QJV box only if you meet the requirements to file as a qualified joint venture. See instructions.	Fair Rental Days	Personal Use Days	QJV
A	2		A 365	0	<input type="checkbox"/>
B			B		<input type="checkbox"/>
C			C		<input type="checkbox"/>

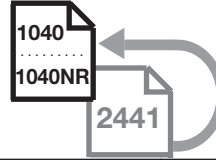
Type of Property:

- 1 Single Family Residence 3 Vacation/Short-Term Rental 5 Land 7 Self-Rental
- 2 Multi-Family Residence 4 Commercial 6 Royalties 8 Other (describe)

Income:		Properties:		A	B	C
3	Rents received	3		650.		
4	Royalties received	4				
Expenses:						
5	Advertising	5				
6	Auto and travel (see instructions)	6				
7	Cleaning and maintenance	7				
8	Commissions.	8				
9	Insurance	9				
10	Legal and other professional fees	10				
11	Management fees	11				
12	Mortgage interest paid to banks, etc. (see instructions)	12				
13	Other interest.	13		6,850.		
14	Repairs.	14				
15	Supplies	15				
16	Taxes	16				
17	Utilities.	17				
18	Depreciation expense or depletion	18				
19	Other (list) ▶	19				
20	Total expenses. Add lines 5 through 19	20		6,850.		
21	Subtract line 20 from line 3 (rents) and/or 4 (royalties). If result is a (loss), see instructions to find out if you must file Form 6198	21		-6,200.		
22	Deductible rental real estate loss after limitation, if any, on Form 8582 (see instructions)	22	(-6,200.)	()
23a	Total of all amounts reported on line 3 for all rental properties	23a		650.		
b	Total of all amounts reported on line 4 for all royalty properties	23b				
c	Total of all amounts reported on line 12 for all properties	23c				
d	Total of all amounts reported on line 18 for all properties	23d				
e	Total of all amounts reported on line 20 for all properties	23e		6,850.		
24	Income. Add positive amounts shown on line 21. Do not include any losses	24				
25	Losses. Add royalty losses from line 21 and rental real estate losses from line 22. Enter total losses here	25	(6,200.)		
26	Total rental real estate and royalty income or (loss). Combine lines 24 and 25. Enter the result here. If Parts II, III, IV, and line 40 on page 2 do not apply to you, also enter this amount on Schedule 1 (Form 1040), line 17, or Form 1040NR, line 18. Otherwise, include this amount in the total on line 41 on page 2.	26		-6,200.		

Child and Dependent Care Expenses

▶ Attach to Form 1040 or Form 1040NR.



2018

Attachment Sequence No. **21**

Department of the Treasury
Internal Revenue Service (99)

▶ Go to www.irs.gov/Form2441 for instructions and the latest information.

Name(s) shown on return

ASHISH & SHITAL PATEL

Your social security number

626-71-1722

You cannot claim a credit for child and dependent care expenses if your filing status is married filing separately unless you meet the requirements listed in the instructions under "Married Persons Filing Separately." If you meet these requirements, check this box.

Part I Persons or Organizations Who Provided the Care—You must complete this part. (If you have more than two care providers, see the instructions.)

1 (a) Care provider's name	(b) Address (number, street, apt. no., city, state, and ZIP code)	(c) Identifying number (SSN or EIN)	(d) Amount paid (see instructions)
Eastgate christian school	4377 Eastgate Mall SAN DIEGO CA 92121	20-2677394	5,372.

Did you receive dependent care benefits? **No** —————▶ Complete only Part II below.
 Yes —————▶ Complete Part III on the back next.

Caution: If the care was provided in your home, you may owe employment taxes. For details, see the instructions for Schedule 4 (Form 1040), line 60a; or Form 1040NR, line 59a.

Part II Credit for Child and Dependent Care Expenses

2 Information about your **qualifying person(s)**. If you have more than two qualifying persons, see the instructions.

(a) Qualifying person's name		(b) Qualifying person's social security number	(c) Qualified expenses you incurred and paid in 2018 for the person listed in column (a)
First	Last		
ANSH	PATEL	866-17-9893	5,372.

3 Add the amounts in column (c) of line 2. Don't enter more than \$3,000 for one qualifying person or \$6,000 for two or more persons. If you completed Part III, enter the amount from line 31	3	3,000.
4 Enter your earned income . See instructions	4	98,227.
5 If married filing jointly, enter your spouse's earned income (if you or your spouse was a student or was disabled, see the instructions); all others , enter the amount from line 4	5	39,698.
6 Enter the smallest of line 3, 4, or 5	6	3,000.
7 Enter the amount from Form 1040, line 7; or Form 1040NR, line 36	7	128,778.
8 Enter on line 8 the decimal amount shown below that applies to the amount on line 7		
If line 7 is:		
But not Decimal		
Over amount is		
\$0—15,000 .35		
15,000—17,000 .34		
17,000—19,000 .33		
19,000—21,000 .32		
21,000—23,000 .31		
23,000—25,000 .30		
25,000—27,000 .29		
27,000—29,000 .28		
If line 7 is:		
But not Decimal		
Over amount is		
\$29,000—31,000 .27		
31,000—33,000 .26		
33,000—35,000 .25	8	X .20
35,000—37,000 .24		
37,000—39,000 .23		
39,000—41,000 .22		
41,000—43,000 .21		
43,000—No limit .20		
9 Multiply line 6 by the decimal amount on line 8. If you paid 2017 expenses in 2018, see the instructions	9	600.
10 Tax liability limit. Enter the amount from the Credit Limit Worksheet in the instructions.	10	14,930.
11 Credit for child and dependent care expenses. Enter the smaller of line 9 or line 10 here and on Schedule 3 (Form 1040), line 49; or Form 1040NR, line 47	11	600.

Health Savings Accounts (HSAs)

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

Name(s) shown on Form 1040 or Form 1040NR
 ASHISH PATEL

Social security number of HSA beneficiary. If both spouses have HSAs, see instructions ▶

626-71-1722

Before you begin: Complete Form 8853, Archer MSAs and Long-Term Care Insurance Contracts, if required.

Part I HSA Contributions and Deduction. See the instructions before completing this part. If you are filing jointly and both you and your spouse each have separate HSAs, complete a separate Part I for each spouse.

1	Check the box to indicate your coverage under a high-deductible health plan (HDHP) during 2018 (see instructions) ▶	<input type="checkbox"/> Self-only	<input checked="" type="checkbox"/> Family
2	HSA contributions you made for 2018 (or those made on your behalf), including those made from January 1, 2019, through April 15, 2019, that were for 2018. Do not include employer contributions, contributions through a cafeteria plan, or rollovers (see instructions)	2	0.
3	If you were under age 55 at the end of 2018, and on the first day of every month during 2018, you were, or were considered, an eligible individual with the same coverage, enter \$3,450 (\$6,900 for family coverage). All others , see the instructions for the amount to enter	3	6,900.
4	Enter the amount you and your employer contributed to your Archer MSAs for 2018 from Form 8853, lines 1 and 2. If you or your spouse had family coverage under an HDHP at any time during 2018, also include any amount contributed to your spouse's Archer MSAs	4	0.
5	Subtract line 4 from line 3. If zero or less, enter -0-	5	6,900.
6	Enter the amount from line 5. But if you and your spouse each have separate HSAs and had family coverage under an HDHP at any time during 2018, see the instructions for the amount to enter	6	6,900.
7	If you were age 55 or older at the end of 2018, married, and you or your spouse had family coverage under an HDHP at any time during 2018, enter your additional contribution amount (see instructions)	7	
8	Add lines 6 and 7	8	6,900.
9	Employer contributions made to your HSAs for 2018	9	1,380.
10	Qualified HSA funding distributions	10	
11	Add lines 9 and 10	11	1,380.
12	Subtract line 11 from line 8. If zero or less, enter -0-	12	5,520.
13	HSA deduction. Enter the smaller of line 2 or line 12 here and on Schedule 1 (Form 1040), line 25, or Form 1040NR, line 25	13	0.

Caution: If line 2 is more than line 13, you may have to pay an additional tax (see instructions).

Part II HSA Distributions. If you are filing jointly and both you and your spouse each have separate HSAs, complete a separate Part II for each spouse.

14a	Total distributions you received in 2018 from all HSAs (see instructions)	14a	
b	Distributions included on line 14a that you rolled over to another HSA. Also include any excess contributions (and the earnings on those excess contributions) included on line 14a that were withdrawn by the due date of your return (see instructions)	14b	
c	Subtract line 14b from line 14a	14c	
15	Qualified medical expenses paid using HSA distributions (see instructions)	15	
16	Taxable HSA distributions. Subtract line 15 from line 14c. If zero or less, enter -0-. Also, include this amount in the total on Schedule 1 (Form 1040), line 21, or Form 1040NR, line 21. On the dotted line next to line 21, enter "HSA" and the amount	16	
17a	If any of the distributions included on line 16 meet any of the Exceptions to the Additional 20% Tax (see instructions), check here ▶ <input type="checkbox"/>		
b	Additional 20% tax (see instructions). Enter 20% (0.20) of the distributions included on line 16 that are subject to the additional 20% tax. Also include this amount in the total on Schedule 4 (Form 1040), line 62, or Form 1040NR, line 60. Check box c on Schedule 4 (Form 1040), line 62, or box b on Form 1040NR, line 60. Enter "HSA" and the amount on the line next to the box	17b	

Part III **Income and Additional Tax for Failure To Maintain HDHP Coverage.** See the instructions before completing this part. If you are filing jointly and both you and your spouse each have separate HSAs, complete a separate Part III for each spouse.

18	Last-month rule	18	
19	Qualified HSA funding distribution	19	
20	Total income. Add lines 18 and 19. Include this amount on Schedule 1 (Form 1040), line 21, or Form 1040NR, line 21. On the dotted line next to Schedule 1 (Form 1040), line 21, or Form 1040NR, line 21, enter "HSA" and the amount	20	
21	Additional tax. Multiply line 20 by 10% (0.10). Include this amount in the total on Schedule 4 (Form 1040), line 62, or Form 1040NR, line 60. Check box c on Schedule 4 (Form 1040), line 62, or box b on Form 1040NR, line 60. Enter "HDHP" and the amount on the line next to the box	21	

Paid Preparer's Due Diligence Checklist
Earned Income Credit (EIC), American Opportunity Tax Credit (AOTC), Child Tax Credit (CTC) (including the Additional Child Tax Credit (ACTC) and Credit for Other Dependents (ODC)), and Head of Household (HOH) Filing Status
▶ **To be completed by preparer and filed with Form 1040, 1040NR, 1040SS, or 1040PR.**
▶ **Go to www.irs.gov/Form8867 for instructions and the latest information.**

Taxpayer name(s) shown on return ASHISH & SHITAL PATEL	Taxpayer identification number 626-71-1722
Enter preparer's name and PTIN APPANA RUPA VENKATA SATYA SAI MANIKUMAR P02090332	

Part I Due Diligence Requirements

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

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

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

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

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

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

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

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

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

Part VI Eligibility Certification

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

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

Department of the Treasury
Internal Revenue Service (99)

▶ See separate instructions.

▶ Attach to Form 1040 or Form 1041.

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

Name(s) shown on return

ASHISH & SHITAL PATEL

Identifying number

626-71-1722

Part I 2018 Passive Activity Loss

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

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

1a Activities with net income (enter the amount from Worksheet 1, column (a))	1a	0.	
b Activities with net loss (enter the amount from Worksheet 1, column (b))	1b	(6,200.)	
c Prior years' unallowed losses (enter the amount from Worksheet 1, column (c))	1c	()	
d Combine lines 1a, 1b, and 1c	1d		-6,200.

Commercial Revitalization Deductions From Rental Real Estate Activities

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

All Other Passive Activities

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

4 Combine lines 1d, 2c, and 3d. If this line is zero or more, stop here and include this form with your return; all losses are allowed, including any prior year unallowed losses entered on line 1c, 2b, or 3c. Report the losses on the forms and schedules normally used If line 4 is a loss and: <ul style="list-style-type: none"> • Line 1d is a loss, go to Part II. • Line 2c is a loss (and line 1d is zero or more), skip Part II and go to Part III. • Line 3d is a loss (and lines 1d and 2c are zero or more), skip Parts II and III and go to line 15. 	4		-6,200.
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Caution: If your filing status is married filing separately and you lived with your spouse at any time during the year, **do not** complete Part II or Part III. Instead, go to line 15.

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

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

5 Enter the smaller of the loss on line 1d or the loss on line 4	5		6,200.
6 Enter \$150,000. If married filing separately, see instructions	6	150,000.	
7 Enter modified adjusted gross income, but not less than zero (see instructions)	7	134,978.	
Note: If line 7 is greater than or equal to line 6, skip lines 8 and 9, enter -0- on line 10. Otherwise, go to line 8.			
8 Subtract line 7 from line 6	8	15,022.	
9 Multiply line 8 by 50% (0.50). Do not enter more than \$25,000. If married filing separately, see instructions	9		7,511.
10 Enter the smaller of line 5 or line 9 If line 2c is a loss, go to Part III. Otherwise, go to line 15.	10		6,200.

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

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

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

Part IV Total Losses Allowed

15 Add the income, if any, on lines 1a and 3a and enter the total	15		0.
16 Total losses allowed from all passive activities for 2018. Add lines 10, 14, and 15. See instructions to find out how to report the losses on your tax return	16		6,200.

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
AHMEDABAD	0.	6,200.			6,200.
Total. Enter on Form 8582, lines 1a, 1b, and 1c	0.	6,200.			

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

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

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

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

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

Name of activity	Form or schedule and line number to be reported on (see instructions)	(a) Loss	(b) Ratio	(c) Special allowance	(d) Subtract column (c) from column (a)
AHMEDABAD	E Ln 22	6,200.	1.00000000	6,200.	0.
Total		6,200.	1.00	6,200.	0.

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

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