

Department of the Treasury
Internal Revenue Service

► **Return completed Form 8879 to your ERO. (Do not send to IRS.)**
► **Go to www.irs.gov/Form8879 for the latest information.**

Submission Identification Number (SID) ►

Taxpayer's name NAND GOPAL TIWARI	Social security number 607-65-0161
Spouse's name ANJALI KUMARI	Spouse's social security number 945-91-2471

Part I Tax Return Information – Tax Year Ending December 31, 2017 (Whole dollars only)

1 Adjusted gross income (Form 1040, line 38; Form 1040A, line 22; Form 1040EZ, line 4; Form 1040NR, line 37)	1	143,768.
2 Total tax (Form 1040, line 63; Form 1040A, line 39; Form 1040EZ, line 12; Form 1040NR, line 61)	2	15,211.
3 Federal income tax withheld from Forms W-2 and 1099 (Form 1040, line 64; Form 1040A, line 40; Form 1040EZ, line 7; Form 1040NR, line 62a)	3	24,101.
4 Refund (Form 1040, line 76a; Form 1040A, line 48a; Form 1040EZ, line 13a; Form 1040-SS, Part I, line 13a; Form 1040NR, line 73a)	4	9,793.
5 Amount you owe (Form 1040, line 78; Form 1040A, line 50; Form 1040EZ, line 14; 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, 2017, and to the best of my knowledge and belief, it is true, correct, and accurately lists all amounts and sources of income I received during the tax year. 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

5	0	1	6	1
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 as my signature on my tax year 2017 electronically filed income tax return. Enter five digits, but don't enter all zeros
- I will enter my PIN as my signature on my tax year 2017 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

1	2	4	7	1
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 as my signature on my tax year 2017 electronically filed income tax return. Enter five digits, but don't enter all zeros
- I will enter my PIN as my signature on my tax year 2017 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					
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 Don't enter all zeros

I certify that the above numeric entry is my PIN, which is my signature for the tax year 2017 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

For the year Jan. 1–Dec. 31, 2017, or other tax year beginning _____, 2017, ending _____, 20

Your first name and initial: **NAND GOPAL** Last name: **TIWARI** Your social security number: **607-65-0161**

If a joint return, spouse's first name and initial: **ANJALI** Last name: **KUMARI** Spouse's social security number: **945-91-2471**

Home address (number and street). If you have a P.O. box, see instructions. **23920 ANZA Avenue** Apt. no. **206**

City, town or post office, state, and ZIP code. If you have a foreign address, also complete spaces below (see instructions). **Torrance CA 90505**

Foreign country name _____ Foreign province/state/county _____ Foreign postal code _____

▲ Make sure the SSN(s) above and on line 6c are correct.

Presidential Election Campaign
Check here if you, or your spouse if filing jointly, want \$3 to go to this fund. Checking a box below will not change your tax or refund. You Spouse

Filing Status

1 Single

2 Married filing jointly (even if only one had income)

3 Married filing separately. Enter spouse's SSN above and full name here. ▶ _____

4 Head of household (with qualifying person). (See instructions.)
If the qualifying person is a child but not your dependent, enter this child's name here. ▶ _____

5 Qualifying widow(er) (see instructions)

Check only one box.

Exemptions

6a Yourself. If someone can claim you as a dependent, do not check box 6a

b Spouse

c Dependents:

(1) First name	Last name	(2) Dependent's social security number	(3) Dependent's relationship to you	(4) <input checked="" type="checkbox"/> if child under age 17 qualifying for child tax credit (see instructions)
ANUSHKA	TIWARI	945-91-2473	Daughter	<input checked="" type="checkbox"/>
				<input type="checkbox"/>
				<input type="checkbox"/>
				<input type="checkbox"/>

If more than four dependents, see instructions and check here

d Total number of exemptions claimed **3**

Boxes checked on 6a and 6b: **2**

No. of children on 6c who:
• lived with you: **1**
• did not live with you due to divorce or separation (see instructions): _____

Dependents on 6c not entered above: _____

Add numbers on lines above ▶ **3**

Income

7 Wages, salaries, tips, etc. Attach Form(s) W-2 **7** 141,757.

8a Taxable interest. Attach Schedule B if required **8a** 18.

b Tax-exempt interest. Do not include on line 8a **8b** _____

9a Ordinary dividends. Attach Schedule B if required **9a** _____

b Qualified dividends **9b** _____

10 Taxable refunds, credits, or offsets of state and local income taxes **10** 2,993.

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 **13** _____

14 Other gains or (losses). Attach Form 4797 **14** _____

15a IRA distributions **15a** _____ **b Taxable amount** **15b** _____

16a Pensions and annuities **16a** _____ **b Taxable amount** **16b** _____

17 Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E **17** _____

18 Farm income or (loss). Attach Schedule F **18** _____

19 Unemployment compensation **19** _____

20a Social security benefits **20a** _____ **b Taxable amount** **20b** _____

21 Other income. List type and amount _____ **21** _____

22 Combine the amounts in the far right column for lines 7 through 21. This is your total income ▶ **22** 144,768.

Adjusted Gross Income

23 Educator expenses **23** _____

24 Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106 or 2106-EZ **24** _____

25 Health savings account deduction. Attach Form 8889 **25** _____

26 Moving expenses. Attach Form 3903 **26** 1,000.

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 Tuition and fees. Attach Form 8917 **34** _____

35 Domestic production activities deduction. Attach Form 8903 **35** _____

36 Add lines 23 through 35 **36** 1,000.

37 Subtract line 36 from line 22. This is your adjusted gross income ▶ **37** 143,768.

38	Amount from line 37 (adjusted gross income)	38	143,768.
39a	Check <input type="checkbox"/> You were born before January 2, 1953, <input type="checkbox"/> Blind. } Total boxes if: <input type="checkbox"/> Spouse was born before January 2, 1953, <input type="checkbox"/> Blind. } checked ▶ 39a <input type="checkbox"/>		
b	If your spouse itemizes on a separate return or you were a dual-status alien, check here ▶ 39b <input type="checkbox"/>		
40	Itemized deductions (from Schedule A) or your standard deduction (see left margin)	40	36,709.
41	Subtract line 40 from line 38	41	107,059.
42	Exemptions. If line 38 is \$156,900 or less, multiply \$4,050 by the number on line 6d. Otherwise, see instructions	42	12,150.
43	Taxable income. Subtract line 42 from line 41. If line 42 is more than line 41, enter -0-	43	94,909.
44	Tax (see instructions). Check if any from: a <input type="checkbox"/> Form(s) 8814 b <input type="checkbox"/> Form 4972 c <input type="checkbox"/>	44	15,209.
45	Alternative minimum tax (see instructions). Attach Form 6251	45	
46	Excess advance premium tax credit repayment. Attach Form 8962	46	
47	Add lines 44, 45, and 46	47	15,209.
48	Foreign tax credit. Attach Form 1116 if required	48	
49	Credit for child and dependent care expenses. Attach Form 2441	49	
50	Education credits from Form 8863, line 19	50	
51	Retirement savings contributions credit. Attach Form 8880	51	
52	Child tax credit. Attach Schedule 8812, if required	52	
53	Residential energy credits. 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 lines 48 through 54. These are your total credits	55	
56	Subtract line 55 from line 47. If line 55 is more than line 47, enter -0-	56	15,209.
57	Self-employment tax. Attach Schedule SE	57	
58	Unreported social security and Medicare tax from Form: a <input type="checkbox"/> 4137 b <input type="checkbox"/> 8919	58	
59	Additional tax on IRAs, other qualified retirement plans, etc. Attach Form 5329 if required	59	
60a	Household employment taxes from Schedule H	60a	
b	First-time homebuyer credit repayment. Attach Form 5405 if required	60b	
61	Health care: individual responsibility (see instructions) Full-year coverage <input checked="" type="checkbox"/>	61	
62	Taxes from: a <input type="checkbox"/> Form 8959 b <input type="checkbox"/> Form 8960 c <input checked="" type="checkbox"/> Instructions; enter code(s) <u>UT</u>	62	2.
63	Add lines 56 through 62. This is your total tax	63	15,211.
64	Federal income tax withheld from Forms W-2 and 1099	64	24,101.
65	2017 estimated tax payments and amount applied from 2016 return	65	
66a	Earned income credit (EIC)	66a	
b	Nontaxable combat pay election 66b		
67	Additional child tax credit. Attach Schedule 8812	67	
68	American opportunity credit from Form 8863, line 8	68	
69	Net premium tax credit. Attach Form 8962	69	
70	Amount paid with request for extension to file	70	
71	Excess social security and tier 1 RRTA tax withheld	71	903.
72	Credit for federal tax on fuels. Attach Form 4136	72	
73	Credits from Form: a <input type="checkbox"/> 2439 b <input type="checkbox"/> Reserved c <input type="checkbox"/> 8885 d <input type="checkbox"/>	73	
74	Add lines 64, 65, 66a, and 67 through 73. These are your total payments	74	25,004.
75	If line 74 is more than line 63, subtract line 63 from line 74. This is the amount you overpaid	75	9,793.
76a	Amount of line 75 you want refunded to you . If Form 8888 is attached, check here <input type="checkbox"/>	76a	9,793.
b	Routing number <u>1 2 1 0 0 0 3 5 8</u> ▶ c Type: <input checked="" type="checkbox"/> Checking <input type="checkbox"/> Savings		
d	Account number <u>0 8 6 5 0 6 6 3 0 2</u>		
77	Amount of line 75 you want applied to your 2018 estimated tax ▶	77	
78	Amount you owe. Subtract line 74 from line 63. For details on how to pay, see instructions ▶	78	
79	Estimated tax penalty (see instructions)	79	

Third Party Designee Do you want to allow another person to discuss this return with the IRS (see instructions)? **Yes.** Complete below. **No**

Designee's name ▶ _____ Phone no. ▶ _____ Personal identification number (PIN) ▶ _____

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 accurately list all amounts and sources of income I received during the tax year. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Your signature	Date	Your occupation	Daytime phone number
_____	_____	SOFTWARE ENGINEER	_____
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.)
_____	_____	HOMEMAKER	_____

Paid Preparer Use Only

Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN
APPANA RUPA VENKATA SATYA SAI MANI KUMAR	APPANA RUPA VENKATA SATYA SAI MANI KUMAR	05/23/2018	<input type="checkbox"/>	P02090332
Firm's name ▶	Firm's EIN ▶		Phone no.	
GLOBAL TAXES LLC	30-1017196		(678)965-9729	
Firm's address ▶	2530 Pebble Creek Ln Cumming GA 30041			

**SCHEDULE A
(Form 1040)**

Itemized Deductions

OMB No. 1545-0074

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

▶ Attach to Form 1040.

2017

Attachment
Sequence No. **07**

Department of the Treasury
Internal Revenue Service (99)

Caution: If you are claiming a net qualified disaster loss on Form 4684, see the instructions for line 28.

Name(s) shown on Form 1040

Your social security number

NAND GOPAL TIWARI & ANJALI KUMARI

607-65-0161

Medical and Dental Expenses

Caution: Do not include expenses reimbursed or paid by others.

1	Medical and dental expenses (see instructions)	1	
2	Enter amount from Form 1040, line 38 2		
3	Multiply line 2 by 7.5% (0.075).	3	
4	Subtract line 3 from line 1. If line 3 is more than line 1, enter -0-	4	

Taxes You Paid

5	State and local (check only one box):	5	
a	<input checked="" type="checkbox"/> Income taxes, or		9,284.
b	<input type="checkbox"/> General sales taxes		
6	Real estate taxes (see instructions)	6	
7	Personal property taxes	7	
8	Other taxes. List type and amount ▶	8	
9	Add lines 5 through 8	9	9,284.

Interest You Paid

Note:
Your mortgage interest deduction may be limited (see instructions).

10	Home mortgage interest and points reported to you on Form 1098	10	
11	Home mortgage interest not reported to you on Form 1098. If paid to the person from whom you bought the home, see instructions and show that person's name, identifying no., and address ▶	11	
12	Points not reported to you on Form 1098. See instructions for special rules	12	
13	Mortgage insurance premiums (see instructions)	13	
14	Investment interest. Attach Form 4952 if required. See instructions	14	
15	Add lines 10 through 14	15	

Gifts to Charity

If you made a gift and got a benefit for it, see instructions.

16	Gifts by cash or check. If you made any gift of \$250 or more, see instructions.	16	
17	Other than by cash or check. If any gift of \$250 or more, see instructions. You must attach Form 8283 if over \$500	17	
18	Carryover from prior year	18	
19	Add lines 16 through 18	19	

Casualty and Theft Losses

20	Casualty or theft loss(es) other than net qualified disaster losses. Attach Form 4684 and enter the amount from line 18 of that form. See instructions	20	
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Job Expenses and Certain Miscellaneous Deductions

21	Unreimbursed employee expenses—job travel, union dues, job education, etc. Attach Form 2106 or 2106-EZ if required. See instructions. ▶ <u>Employee business expenses</u>	21	30,300.
22	Tax preparation fees	22	
23	Other expenses—investment, safe deposit box, etc. List type and amount ▶	23	
24	Add lines 21 through 23	24	30,300.
25	Enter amount from Form 1040, line 38 25 143,768.		
26	Multiply line 25 by 2% (0.02)	26	2,875.
27	Subtract line 26 from line 24. If line 26 is more than line 24, enter -0-	27	27,425.

Other Miscellaneous Deductions

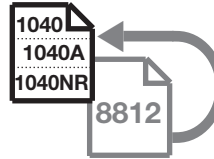
28	Other—from list in instructions. List type and amount ▶	28	
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Total Itemized Deductions

29	Is Form 1040, line 38, over \$156,900?	29	
	<input checked="" type="checkbox"/> No. Your deduction is not limited. Add the amounts in the far right column for lines 4 through 28. Also, enter this amount on Form 1040, line 40.		36,709.
	<input type="checkbox"/> Yes. Your deduction may be limited. See the Itemized Deductions Worksheet in the instructions to figure the amount to enter.		
30	If you elect to itemize deductions even though they are less than your standard deduction, check here		<input type="checkbox"/>

SCHEDULE 8812
(Form 1040A or 1040)

Child Tax Credit



OMB No. 1545-0074

2017

Attachment
Sequence No. **47**

Department of the Treasury
Internal Revenue Service (99)

▶ **Attach to Form 1040, Form 1040A, or Form 1040NR.**
▶ **Go to www.irs.gov/Schedule8812 for instructions and the latest information.**

Name(s) shown on return

NAND GOPAL TIWARI & ANJALI KUMARI

Your social security number

607-65-0161

Part I Filers Who Have Certain Child Dependent(s) with an Individual Taxpayer Identification Number (ITIN)



Complete this part only for each dependent who has an ITIN and for whom you are claiming the child tax credit. If your dependent is **not** a qualifying child for the credit, you cannot include that dependent in the calculation of this credit.

Answer the following questions for each dependent listed on Form 1040, line 6c; Form 1040A, line 6c; or Form 1040NR, line 7c, who has an Individual Taxpayer Identification Number (ITIN) and that you indicated is a qualifying child for the child tax credit by checking column (4) for that dependent.

- A** For the first dependent identified with an ITIN and listed as a qualifying child for the child tax credit, did this child meet the substantial presence test? See separate instructions.
 Yes **No**
- B** For the second dependent identified with an ITIN and listed as a qualifying child for the child tax credit, did this child meet the substantial presence test? See separate instructions.
 Yes **No**
- C** For the third dependent identified with an ITIN and listed as a qualifying child for the child tax credit, did this child meet the substantial presence test? See separate instructions.
 Yes **No**
- D** For the fourth dependent identified with an ITIN and listed as a qualifying child for the child tax credit, did this child meet the substantial presence test? See separate instructions.
 Yes **No**

Note: If you have more than four dependents identified with an ITIN and listed as a qualifying child for the child tax credit, see separate instructions and check here ▶

Part II Additional Child Tax Credit Filers

<p>1 If you file Form 2555 or 2555-EZ, stop here; you cannot claim the additional child tax credit.</p> <p>If you are required to use the worksheet in Pub. 972, enter the amount from line 8 of the Child Tax Credit Worksheet in the publication. Otherwise:</p> <p>1040 filers: Enter the amount from line 6 of your Child Tax Credit Worksheet (see the instructions for Form 1040, line 52).</p> <p>1040A filers: Enter the amount from line 6 of your Child Tax Credit Worksheet (see the instructions for Form 1040A, line 35).</p> <p>1040NR filers: Enter the amount from line 6 of your Child Tax Credit Worksheet (see the instructions for Form 1040NR, line 49).</p>	1	
<p>2 Enter the amount from Form 1040, line 52; Form 1040A, line 35; or Form 1040NR, line 49</p>	2	
<p>3 Subtract line 2 from line 1. If zero, stop here; you cannot claim this credit</p>	3	
<p>4a Earned income (see separate instructions)</p>	4a	
<p>b Nontaxable combat pay (see separate instructions)</p>	4b	
<p>5 Is the amount on line 4a more than \$3,000? <input type="checkbox"/> No. Leave line 5 blank and enter -0- on line 6. <input type="checkbox"/> Yes. Subtract \$3,000 from the amount on line 4a. Enter the result</p>	5	
<p>6 Multiply the amount on line 5 by 15% (0.15) and enter the result</p> <p>Next. Do you have three or more qualifying children? <input type="checkbox"/> No. If line 6 is zero, stop here; you cannot claim this credit. Otherwise, skip Part III and enter the smaller of line 3 or line 6 on line 13. <input type="checkbox"/> Yes. If line 6 is equal to or more than line 3, skip Part III and enter the amount from line 3 on line 13. Otherwise, go to line 7.</p>	6	

Part III Certain Filers Who Have Three or More Qualifying Children

7	Withheld social security, Medicare, and Additional Medicare taxes from Form(s) W-2, boxes 4 and 6. If married filing jointly, include your spouse's amounts with yours. If your employer withheld or you paid Additional Medicare Tax or tier 1 RRTA taxes, see separate instructions	7	
8	1040 filers: Enter the total of the amounts from Form 1040, lines 27 and 58, plus any taxes that you identified using code "UT" and entered on line 62. 1040A filers: Enter -0-. 1040NR filers: Enter the total of the amounts from Form 1040NR, lines 27 and 56, plus any taxes that you identified using code "UT" and entered on line 60.	8	
9	Add lines 7 and 8	9	
10	1040 filers: Enter the total of the amounts from Form 1040, lines 66a and 71. 1040A filers: Enter the total of the amount from Form 1040A, line 42a, plus any excess social security and tier 1 RRTA taxes withheld that you entered to the left of line 46 (see separate instructions). 1040NR filers: Enter the amount from Form 1040NR, line 67.	10	
11	Subtract line 10 from line 9. If zero or less, enter -0-	11	
12	Enter the larger of line 6 or line 11 Next , enter the smaller of line 3 or line 12 on line 13.	12	

Part IV Additional Child Tax Credit

13	This is your additional child tax credit	13	
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1040
1040A
1040NR

Enter this amount on Form 1040, line 67, Form 1040A, line 43, or Form 1040NR, line 64.

Unreimbursed Employee Business Expenses

Department of the Treasury
Internal Revenue Service (99)

▶ **Attach to Form 1040 or Form 1040NR.**

2017

Attachment
Sequence No. **129A**

▶ **Go to www.irs.gov/Form2106EZ for the latest information.**

Your name NAND GOPAL TIWARI	Occupation in which you incurred expenses	Social security number 607-65-0161
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You Can Use This Form Only if All of the Following Apply.

- You are an employee deducting ordinary and necessary expenses attributable to your job. An ordinary expense is one that is common and accepted in your field of trade, business, or profession. A necessary expense is one that is helpful and appropriate for your business. An expense doesn't have to be required to be considered necessary.
- You **don't** get reimbursed by your employer for any expenses (amounts your employer included in box 1 of your Form W-2 aren't considered reimbursements for this purpose).
- If you are claiming vehicle expense, you are using the standard mileage rate for 2017.

Caution: You can use the standard mileage rate for 2017 **only if:** (a) you owned the vehicle and used the standard mileage rate for the first year you placed the vehicle in service, or (b) you leased the vehicle and used the standard mileage rate for the portion of the lease period after 1997.

Part I Figure Your Expenses

1 Complete Part II. Multiply line 8a by 53.5¢ (0.535). Enter the result here	1	
2 Parking fees, tolls, and transportation, including train, bus, etc., that didn't involve overnight travel or commuting to and from work	2	3,000.
3 Travel expense while away from home overnight, including lodging, airplane, car rental, etc. Don't include meals and entertainment	3	23,400.
4 Business expenses not included on lines 1 through 3. Don't include meals and entertainment	4	1,500.
5 Meals and entertainment expenses: \$ <u>4,800.</u> × 50% (0.50). (Employees subject to Department of Transportation (DOT) hours of service limits: Multiply meal expenses incurred while away from home on business by 80% (0.80) instead of 50%. For details, see instructions.)	5	2,400.
6 Total expenses. Add lines 1 through 5. Enter here and on Schedule A (Form 1040), line 21 (or on Schedule A (Form 1040NR), line 7). (Armed Forces reservists, fee-basis state or local government officials, qualified performing artists, and individuals with disabilities: See the instructions for special rules on where to enter this amount.)	6	30,300.

Part II Information on Your Vehicle. Complete this part **only** if you are claiming vehicle expense on line 1.

- 7 When did you place your vehicle in service for business use? (month, day, year) ▶
- 8 Of the total number of miles you drove your vehicle during 2017, enter the number of miles you used your vehicle for:
- a Business b Commuting (see instructions) c Other
- 9 Was your vehicle available for personal use during off-duty hours? **Yes** **No**
- 10 Do you (or your spouse) have another vehicle available for personal use? **Yes** **No**
- 11a Do you have evidence to support your deduction? **Yes** **No**
- b If "Yes," is the evidence written? **Yes** **No**

Tax History Report

2017

▶ Keep for your records

Name(s) Shown on Return

NAND GOPAL TIWARI & ANJALI KUMARI

Five Year Tax History:					
	2013	2014	2015	2016	2017
Filing status					MFJ
Total income					144,768.
Adjustments to income					1,000.
Adjusted gross income					143,768.
Tax expense					9,284.
Interest expense . . .					
Contributions					
Miscellaneous deductions					27,425.
Other Itemized Deductions					
Total itemized/standard deduction . .					36,709.
Exemption amount . .					12,150.
Taxable income					94,909.
Tax					15,209.
Alternative min tax . .					
Total credits					
Other taxes					2.
Payments					25,004.
Form 2210 penalty . .					
Amount owed					
Applied to next year's estimated tax .					
Refund					9,793.
Effective tax rate % . .					10.58
**Tax bracket %					25.0

**Tax bracket % is based on Taxable income.

IRS e-file Authentication Statement

2017

Keep for your records

Table with 2 columns: Name(s) Shown on Return (NAND GOPAL TIWARI & ANJALI KUMARI) and Social Security Number (607-65-0161)

A - Practitioner PIN Authorization

Note - PIN information is entered in Part IV of the Federal Information Worksheet. This worksheet only serves as a record of the PIN information transmitted in the electronic return.

QuickZoom to the Federal Information Worksheet to enter PIN information

Table with 2 columns: Description (Taxpayer(s) entered PIN(s), ERO entered Primary Taxpayer's PIN, etc.) and checkbox (X)

B - Signature of Electronic Return Originator

ERO Declaration:

I declare that the information contained in this electronic tax return is the information furnished to me by the taxpayer. If the taxpayer furnished me a completed tax return, I declare that the information contained in this electronic tax return is identical to that contained in the return provided by the taxpayer.

I am signing this Tax Return by entering my PIN below.

ERO's PIN (EFIN followed by any 5 numbers) EFIN587278 Self-Select PIN

C - Signature of Taxpayer/Spouse

Perjury Statement:

Under penalties of perjury, I declare that I have examined this return, including any accompanying statements and schedules and, to the best of my knowledge and belief, it is true, correct, and complete.

Consent to Disclosure:

I consent to allow my Intermediate Service Provider, transmitter, or Electronic Return Originator (ERO) to send my return to IRS and to receive the following information from IRS: (1) acknowledgement of receipt or reason for rejection of transmission; (2) refund offset; (3) reason for any delay in processing or refund; and, (4) date of any refund.

I am signing this Tax Return and Electronic Funds Withdrawal Consent, if applicable, with my Self-Select PIN below.

QuickZoom to the Federal Information Worksheet to enter PIN numbers. Taxpayer's PIN (5 numbers) 50161 Spouse's PIN (5 numbers) 12471 Date 02/21/2018

D - Form 1310 Signature and Verification

Completion of this section indicates that I am requesting a refund of taxes overpaid by or on behalf of the decedent. Under penalties of perjury, I declare that I have examined this Form 1310 claim, and to the best of my knowledge and belief, it is true, correct, and complete.

Signature of person claiming refund (35 character limit) Date

Federal Information Worksheet

2017

▶ Keep for your records

Part I – Personal Information

Taxpayer:

Last name TIWARI
 First name NAND GOPAL
 Middle initial _____ Suffix _____
 Social security no. 607-65-0161
 Occupation SOFTWARE ENGINEER
 Date of birth 02/15/1975 (mm/dd/yyyy)
 Age as of 1-1-2018 42
 Date of death _____
 Legally blind
 E-mail address tiwari.gopal@gmail.com
 Work phone _____ Ext _____
 Cell phone (720) 467-8384
 Home phone _____
 Fax number _____

Spouse:

Last name (if different) KUMARI
 First name ANJALI
 Middle initial _____ Suffix _____
 Social security no. 945-91-2471
 Occupation HOMEMAKER
 Date of birth 05/18/1979 (mm/dd/yyyy)
 Age as of 1-1-2018 38
 Date of death _____
 Legally blind
 E-mail address tiwari.gopal@gmail.com
 Work phone _____ Ext _____
 Cell phone (720) 467-8384
Note: Work phone is transmitted for electronic funds withdrawal.

Best contact phone number Taxpayer cell phone (720) 467-8384
 Print phone number on Form 1040 . . . Home Taxpayer work Spouse work

US Address:

Address 23920 ANZA Avenue Apt no. 206
 City Torrance State CA ZIP code 90505

Foreign Address: Check this box to use foreign address . . .

Address _____ Apt no. _____
 City _____
 Foreign code _____ Foreign country _____
 Foreign province/county _____ Foreign postal code _____
 Foreign phone _____

APO/FPO/DPO address . . APO FPO DPO

Part II – Federal Filing Status

- 1 Single
- 2 Married filing jointly
- 3 Married filing separately
 Taxpayer did **not** live with spouse at any time during year
 Taxpayer eligible to claim spouse's exemption (see Help)
- 4 Head of household
 If qualifying person is child but not dependent:
 Child's First name _____ MI _____ Last Name _____ Suff _____
 Child's social security number _____
- 5 Qualifying widow(er)
 Year spouse died 2015 2016
 If the 'qualifying person' is your child but **not** your dependent:
 Child's First name _____ MI _____ Last Name _____ Suff _____
 Child's social security number _____

Part III – Dependent/Earned Income Credit/Child and Dependent Care Credit Information

First name Last name	MI Suff	Social security number *Relationship	Date of birth (mm/dd/yyyy) Date of death (mm/dd/yyyy)**	A G E E I C	Dependent Identity Protection PIN (see tax help)		Qualified child and dependent care expenses incurred and paid in 2017 Code	Not qual for child tax credit Or non U.S.***
					Lived with taxpyr in U.S.	Educ Tuition and Fees		
ANUSHKA TIWARI		945-91-2473 Daughter	07/04/2013	4	12		L	

* **Caution:** If claiming child other than taxpayer's see **Relationship** in Help
 ** The health care shared responsibility payment calculation does not include individuals after date of death
 *** **Caution:** If this person is NOT a U.S. citizen, U.S. national, or a U.S. resident check this box

Identity Verification Worksheet

2017

▶ See tax help for more information on identity verification

Name(s) Shown on Return NAND GOPAL TIWARI & ANJALI KUMARI	Social Security Number 607-65-0161
--	---------------------------------------

Driver's License or State Id Information

Required for electronic filing, either complete the driver's license or state id detail information below or select the appropriate box for taxpayer and spouse to indicate why driver's license or state id information is not present.

Note: Providing identification numbers helps the IRS and states verify taxpayer identity which can prevent unnecessary delays in tax return processing.

All identity verification information should be entered here and will automatically flow to the state return.

Taxpayer/Spouse does not have a driver's license or state id

Taxpayer
 Spouse

Note: Alabama does not allow this option

Taxpayer/Spouse did not provide driver's license or state id information

Taxpayer
 Spouse

Note: Alabama, New Mexico, New York and Ohio do not allow this option

Check to confirm transferred driver's license or state id information (which appears in green) is correct

Note: Transfer not available for returns with Alabama, Iowa, or New York state taxes. See tax help for more information.

Driver's License Detail

Taxpayer:

Issuing state CA
License number Y3031117
Issue date 12/04/2017
Expiration date 04/25/2018
Does not expire
NY Document number (first 3 chars)* _____

Spouse:

Issuing state _____
License number _____
Issue date _____
Expiration date _____
Does not expire
NY Document number (first 3 chars)* _____

State Identification Card Detail

Taxpayer:

Issuing state _____
Identification number _____
Issue date _____
Expiration date _____
Does not expire
NY Document number (first 3 chars)* _____

Spouse:

Issuing state _____
Identification number _____
Issue date _____
Expiration date _____
Does not expire
NY Document number (first 3 chars)* _____

* Enter the first 3 characters of the NY document number, which is the 8 or 10 number/letter combination found at the bottom of the NY license (or NY state ID) or on the back if it was issued after January 28, 2014.

Additional Verification Information

Use these fields to record the client status and method used to verify the taxpayer and spouse identity.

Client Status:

New client
 Returning client to same preparer and firm
 Returning client to same firm

Identity Verification Method (select one):

- In person
- Remote via email, phone, or fax
- Both in person and remote
- Identity not verified

Documents Used to Verify Primary Taxpayer Identity:

- Driver's license (complete detail above)
- State issued identification card (complete detail above)
- Passport
- Account statement from financial institution
- Utility billing statement
- Credit card billing statement

Documents Used to Verify Spouse Identity (If you file joint return):

- Driver's license (complete detail above)
- State issued identification card (complete detail above)

Electronic Filing Information Worksheet

2017

▶ Keep for your records

Name(s) Shown on Return

NAND GOPAL TIWARI & ANJALI KUMARI

Social Security Number

607-65-0161

Payment by Check (Form 1040-V) – Federal Balance Due

Date Form 1040-V was given to client ▶ _____

Electronic Return Originator Information

The ERO Information below will automatically calculate based on the preparer code entered on the Federal Information Worksheet.

Calculates to the EFIN for the ERO that is responsible for filing this return based on the preparer code. For returns that are marked as a "Non-Paid Preparer" (XNP) or "Self-Prepared" (XSP) can be changed but is required. ▶ 587278

For returns that are marked as a "Non-Paid Preparer" (XNP) or "Self-Prepared" (XSP) enter a PIN for the ERO that is responsible for filing return ▶ _____

ERO Name	ERO Electronic Filers Identification Number (EFIN)
<u>GLOBAL TAXES LLC</u>	<u>587278</u>
ERO Address	ERO Employer Identification Number
<u>2530 Pebble Creek Ln</u>	<u>30-1017196</u>
City	ERO Social Security Number or PTIN
<u>Cumming</u>	<u>GA</u>
State	<u>30041</u>
ZIP Code	
Country	

Paid Preparer Information

Firm Name	Social Security Number or PTIN
<u>GLOBAL TAXES LLC</u>	<u>P02090332</u>
Name	Employer Identification Number
<u>APPANA RUPA VENKATA SATYA SAI MANI KUMAR</u>	<u>30-1017196</u>
Address	Phone Number
<u>2530 Pebble Creek Ln</u>	<u>(678)965-9729</u>
City	Fax Number
<u>Cumming</u>	
State	
<u>GA</u>	
ZIP Code	
<u>30041</u>	
Country	E-mail Address
	<u>kumar@gtaxfile.com</u>

Non Paid Preparer Information

If the return was prepared or reviewed through an IRS tax assistance program, self-prepared by the taxpayer, or was prepared by another person who was not paid to prepare the return, check one of the following boxes that applies to this return.

IRS-reviewed ▶

IRS-prepared ▶

Prepared by taxpayer or other non-paid preparer ▶

Amended Returns

- File another Amended Form 114 Report of Foreign Bank and Financial Accounts (FBAR) electronically
 - Check this box to file another **state and/or city** amended return electronically
- * Select the state and/or city amended return(s) to file electronically.

State/City *	
<input type="checkbox"/>	New York
<input type="checkbox"/>	Vermont
<input type="checkbox"/>	_____
<input type="checkbox"/>	_____

Miscellaneous Electronic Filing Items

If the return was rejected for dependent name and SSN mismatch (business rule R0000-504-01) or Schedule EIC qualifying child name and SSN mismatch (business rule SEIC-F1040-501-01), check this box to retransmit this return as an imperfect return.

Enter an 'in care of addressee' if applicable _____

Name of personal representative for deceased returns . . . _____

If married filing joint and one spouse is deceased, is the surviving spouse also the personal representative? Yes No

Check this box if your client is in the U.S. Armed Forces with a stateside address

Check the appropriate box if the taxpayer (or spouse) last served in an area designated as a combat zone or qualified hazardous duty area.

- Iraqi Freedom
- Kosovo Operation
- Afghanistan/Enduring Freedom
- Desert Storm
- Haiti
- Former Yugoslavia
- UN Operation
- Joint Guard
- Joint Forge
- Northern Watch
- Operation Allied Force
- Northern Forge
- Combat Zone Deployment Date _____

Option of Transmitting the Forms as PDF with the Electronic Submission or Mailing the Forms with Form 8453: U.S. Individual Income Tax Transmittal for an IRS e-file Return.

Note: To Attach and Send a PDF file with this return, click on the "E-File" drop down menu, and then select "Attach PDF Files".

Check the applicable box(es) on forms to be attached and mail with form 8453	Transmit PDF	Print & Mail with 8453
Form 2848, Power of Attorney and Declaration of Representative <input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Form 3468, Historic Structure Certificate <input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Form 4136, Credit for Federal Tax Paid on Fuels <input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Form 8283, Noncash Charitable Contributions (Declaration of Appraiser). <input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Form 1098-C, Contributions of Motor Vehicles, Boats and Airplanes <input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Form 8332, Release of Claim to Exemption for Child by Custodial Parent or Other Doc. . . <input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Form 8885, Health Coverage Tax Credit <input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Form 8949, Sales and Other Disp of Capital Assets.(or a stmt w/the same information) . . <input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Form 3115, Change in Accounting Method. <input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

These forms are not supported in ProSeries. You may print a completed form to mail with your Form 8453, please check the applicable box(es) .	Transmit PDF	Print & Mail with 8453
Form 5713, International Boycott Report <input type="checkbox"/>	N/A	<input type="checkbox"/>
Form 8858, Foreign Disregarded Entities. <input type="checkbox"/>	N/A	<input type="checkbox"/>
Form 8864, attach the Certificate for Biodiesel <input type="checkbox"/>	N/A	<input type="checkbox"/>

► Keep for your records

Name(s) Shown on Return NAND GOPAL TIWARI & ANJALI KUMARI	Social Security Number 607-65-0161
--	---------------------------------------

Form W-2 Employer	SP	Wages	Federal Tax	State Wages	State Tax
WIPRO LTD		20,237.	3,128.	20,237.	1,028.
PARTNERS INFORMATION		121,520.	20,973.	121,520.	7,076.
Totals		141,757.	24,101.	141,757.	8,104.

Form W-2 Summary

Box No.	Description	Taxpayer	Spouse	Total
1	Total wages, tips and compensation:			
	Non-statutory & statutory wages not on Sch C	141,757.		141,757.
	Statutory wages reported on Schedule C			
	Foreign wages included in total wages.			
	Unreported tips.	0.		0.
2	Total federal tax withheld	24,101.		24,101.
3 & 7	Total social security wages/tips	141,757.		141,757.
4	Total social security tax withheld	8,787.		8,787.
5	Total Medicare wages and tips	141,757.		141,757.
6	Total Medicare tax withheld	2,055.		2,055.
8	Total allocated tips			
9	Not used			
10 a	Total dependent care benefits			
b	Offsite dependent care benefits			
c	Onsite dependent care benefits			
11	Total distributions from nonqualified plans			
12 a	Total from Box 12	1,695.		1,695.
b	Elective deferrals to qualified plans			
c	Roth contrib. to 401(k), 403(b), 457(b) plans.			
d	Deferrals to government 457 plans			
e	Deferrals to non-government 457 plans			
f	Deferrals 409A nonqual deferred comp plan.			
g	Income 409A nonqual deferred comp plan.			
h	Uncollected Medicare tax	0.		0.
i	Uncollected social security and RRTA tier 1	2.		2.
j	Uncollected RRTA tier 2			
k	Income from nonstatutory stock options			
l	Non-taxable combat pay			
m	QSEHRA benefits			
n	Total other items from box 12	1,693.		1,693.
14 a	Total deductible mandatory state tax	1,180.		1,180.
b	Total deductible charitable contributions			
c	Total deductible employee expenses			
d	Total RR Compensation			
e	Total RR Tier 1 tax			
f	Total RR Tier 2 tax			
g	Total RR Medicare tax			
h	Total RR Additional Medicare tax			
i	Total RRTA tips.			
j	Total other items from box 14			
16	Total state wages and tips	141,757.		141,757.
17	Total state tax withheld	8,104.		8,104.
19	Total local tax withheld.			

► Keep for your records

Name as shown on return NAND GOPAL TIWARI	Social Security Number 607-65-0161
--	---------------------------------------

Employer EIN 98-0154401
Employer Name WIPRO LTD
 Name (cont.) _____
Street Address or P. O. Box 2 TOWER CENTER BL #2200
City EAST BRUNSWICK **State** NJ **ZIP** 08816
Foreign Province/County _____
Foreign Postal Code _____
Foreign Country _____

Spouse's W-2 **Do not transfer this W-2 to next year**
 Automatically calculate lines 3 through 6 and line 16.

Caution: Box 12 entries for deferred compensation will change lines 3 through 6 automatically.

1 Wages, tips, other comp	20,237.	2 Federal tax withheld	3,128.
3 Social security wages	20,237.	4 Social sec tax withheld	1,253.
5 Medicare wages and tips	20,237.	6 Medicare tax withheld	293.
7 Social security tips		8 Allocated tips	

13 b Retirement plan
 Foreign source income eligible for exclusion on **Form 2555**
 Active duty military pay

Box 12 Code	Box 12 Amount	If Box 12 code is:
C	33.	A: Enter amount attributable to RRTA Tier 2 tax
M	2.	M: Enter amount attributable to RRTA Tier 2 tax
N	0.	P: Double click to link to Form 3903, line 4
DD	1,660.	R: Enter MSA contribution for Taxpayer
		Spouse
		W: Enter HSA contribution for Taxpayer
		Spouse
		G: <input type="checkbox"/> Employer is not a state or local government

Box 15 State	Employer's state I.D. no.	Box 16 State wages, tips, etc.	Box 17 State income tax
CA	19080720	20,237.	1,028.

I confirm that the state withholding identification number(s) are accurate

Box 20 Locality name	Box 18 Local wages, tips, etc.	Box 19 Local income tax	Associated State

9 Verification Code		9 5da2-751d-712c-1c73
10 Dependent care benefits (Check if employer furnished care at work) <input type="checkbox"/>		10 _____
Dependent care benefits - Amount forfeited from flexible spending account		10 _____
11 Distributions from Section 457 and other nonqualified plans (See help, if EIC, Child Care, Child Tax Credit, or IRAs.)		11 _____

Box 14 Description or Code on Actual Form W-2	Amount	ProSeries Identification of Description or Code (Identify this item by selecting the identification from the drop down list. If not on the list, select Other).
SDI	182.	California SDI tax

Keep for your records

NAND GOPAL TIWARI

607-65-0161 Page 2

Employer Name WIPRO LTD

Part I Statutory employees

A [] Box 13a. Statutory employee
B [] Deducting expenses in connection with this income
C [] If deducting expenses, double click to link to Schedule C C

Part II Clergy, church employees, members of recognized religious sects

Clergy only:
D [] Designated housing or parsonage allowance D
E [] Smallest of (a) the designated housing or parsonage allowance, (b) amount spent on qualifying housing expenses, or (c) fair rental value E
F If no FICA was withheld, check the applicable box below
1 [] Pay self-employment tax on housing or parsonage allowance only
2 [] Pay self-employment tax on W-2 income only
3 [] Pay self-employment tax on W-2 income and housing allowance
4 [] Exempt from self-employment tax and has approved Form 4361
Non-Clergy only:
G If no FICA was withheld, check the applicable box below
1 [] Pay self-employment tax on this W-2 income
2 [] Exempt from self-employment tax and has approved Form 4029

Part III Unreported Tip Income

H 1 [] Tips \$20 or more in a month which were not reported to employer H1
2 [] Tips less than \$20 in a month which were not required to be reported H2
3 [] Value of non-cash tips, such as tickets or passes, not reported H3
4 [] Actual amount of allocated tips if different than the amount in box 8 H4
5 [] Tips paid out through a tip-sharing arrangement H5
6 [] Employer is a federal, state, or local government and tips are only subject to Medicare tax

Part IV Substitute Form W-2

a If substitute Form W-2 needed, double-click to link this W-2 to a Form 4852
b Enter Form 4852, Line 9 information. "How did you determine amounts on line 7 of Form 4852?"
c Form 4852, Line 10 information. "Explain your efforts to obtain Form W-2?"
d QuickZoom to completed Form 4852 for reference

Part V Inmate In a Penal Institution

J a Pay from work performed while an inmate in a penal institution []

Part VI Additional Information for Electronic Filing and Certain States (See Help)

13 c [] Third-party sick pay
[] Non-standard W-2 (handwritten, typewritten, or altered in any way)
[] Corrected W-2
[] Income from Paid Family Leave
Control number (optional)

Employee information: Correct to match employee information on W-2

Employee's SSN. 607-65-0161
First name M.I. Last name Suff.
NAND GOPAL TIWARI
Address City St ZIP code
23920 ANZA Avenue, Apt. 206 Torrance CA 90505
Foreign Province/County Foreign Postal Code
Foreign Country

Name as shown on return NAND GOPAL TIWARI	Social Security Number 607-65-0161
--	---------------------------------------

Employer EIN 45-3764514
Employer Name PARTNERS INFORMATION
 Name (cont.) TECHNOLOGY INC
Street Address or P. O. Box 7101 VILLAGE DR
City BUENA PARK **State** CA **ZIP** 90621
Foreign Province/County
Foreign Postal Code
Foreign Country

Spouse's W-2 **Do not transfer this W-2 to next year**
 Automatically calculate lines 3 through 6 and line 16.

Caution: Box 12 entries for deferred compensation will change lines 3 through 6 automatically.

1 Wages, tips, other comp	121,520.	2 Federal tax withheld	20,973.
3 Social security wages	121,520.	4 Social sec tax withheld	7,534.
5 Medicare wages and tips	121,520.	6 Medicare tax withheld	1,762.
7 Social security tips		8 Allocated tips	

13 b Retirement plan
 Foreign source income eligible for exclusion on **Form 2555**
 Active duty military pay

Box 12 Code	Box 12 Amount	If Box 12 code is:
_____	_____	A: Enter amount attributable to RRTA Tier 2 tax
_____	_____	M: Enter amount attributable to RRTA Tier 2 tax
_____	_____	P: Double click to link to Form 3903, line 4
_____	_____	R: Enter MSA contribution for Taxpayer
_____	_____	Spouse
_____	_____	W: Enter HSA contribution for Taxpayer
_____	_____	Spouse
_____	_____	G: <input type="checkbox"/> Employer is not a state or local government

Box 15 State	Employer's state I.D. no.	Box 16 State wages, tips, etc.	Box 17 State income tax
CA	011-6325 2	121,520.	7,076.
_____	_____	_____	_____
_____	_____	_____	_____

I confirm that the state withholding identification number(s) are accurate

Box 20 Locality name	Box 18 Local wages, tips, etc.	Box 19 Local income tax	Associated State
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____

9 Verification Code		9 c4c1-6a0a-1a10-e627
10 Dependent care benefits (Check if employer furnished care at work) <input type="checkbox"/>		10 _____
Dependent care benefits - Amount forfeited from flexible spending account		11 _____
11 Distributions from Section 457 and other nonqualified plans (See help, if EIC, Child Care, Child Tax Credit, or IRAs.)		11 _____

Box 14 Description or Code on Actual Form W-2	Amount	ProSeries Identification of Description or Code (Identify this item by selecting the identification from the drop down list. If not on the list, select Other).
SDI	998.	California SDI tax
_____	_____	_____
_____	_____	_____

Keep for your records

NAND GOPAL TIWARI

607-65-0161 Page 2

Employer Name PARTNERS INFORMATION

Part I Statutory employees

A [] Box 13a. Statutory employee
B [] Deducting expenses in connection with this income
C [] If deducting expenses, double click to link to Schedule C C

Part II Clergy, church employees, members of recognized religious sects

Clergy only:
D [] Designated housing or parsonage allowance D
E [] Smallest of (a) the designated housing or parsonage allowance, (b) amount spent on qualifying housing expenses, or (c) fair rental value E
F If no FICA was withheld, check the applicable box below
1 [] Pay self-employment tax on housing or parsonage allowance only
2 [] Pay self-employment tax on W-2 income only
3 [] Pay self-employment tax on W-2 income and housing allowance
4 [] Exempt from self-employment tax and has approved Form 4361
Non-Clergy only:
G If no FICA was withheld, check the applicable box below
1 [] Pay self-employment tax on this W-2 income
2 [] Exempt from self-employment tax and has approved Form 4029

Part III Unreported Tip Income

H 1 [] Tips \$20 or more in a month which were not reported to employer H1
2 [] Tips less than \$20 in a month which were not required to be reported H2
3 [] Value of non-cash tips, such as tickets or passes, not reported H3
4 [] Actual amount of allocated tips if different than the amount in box 8 H4
5 [] Tips paid out through a tip-sharing arrangement H5
6 [] Employer is a federal, state, or local government and tips are only subject to Medicare tax

Part IV Substitute Form W-2

a If substitute Form W-2 needed, double-click to link this W-2 to a Form 4852
b Enter Form 4852, Line 9 information. "How did you determine amounts on line 7 of Form 4852?"
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Part V Inmate In a Penal Institution

J a Pay from work performed while an inmate in a penal institution []

Part VI Additional Information for Electronic Filing and Certain States (See Help)

13 c [] Third-party sick pay
[] Non-standard W-2 (handwritten, typewritten, or altered in any way)
[] Corrected W-2
[] Income from Paid Family Leave
Control number (optional)

Employee information: Correct to match employee information on W-2

Employee's SSN. 607-65-0161
First name M.I. Last name Suff.
NAND GOPAL TIWARI
Address City St ZIP code
23920 ANZA Avenue, Apt. 206 Torrance CA 90505
Foreign Province/County Foreign Postal Code
Foreign Country

Healthcare Entry Sheet

2017

▶ Keep for your records

The forms associated with healthcare (8965, 8962, 1095-A, 1095-B, 1095-C, and this Healthcare Entry Sheet) all interact with information from the information worksheet. Be sure to enter all personal information including dependents listed on the return **before** using this sheet to track health insurance coverage.

Yes No/Partial

Everyone on the tax return was covered by health insurance all year.

If everyone on the return was covered and there was no Market Place coverage (Form 1095-A) then check the YES box above - no other action is required. The 1095-B or 1095-C can be used to verify coverage but you do not need to enter the information if everyone on the return was covered.

Health Insurance Coverage for Individuals: Use this form to report healthcare coverage for individuals for months:

- not reported on 1095-A, 1095-B or 1095-C
- not covered by employer
- months not covered by an exemption

Note: The 1095-A information **must** be entered on Form 1095-A in order to correctly calculate any Premium Tax Credit. The 1095-B or the 1095-C months can be entered directly in the table below.

If applicable enter information on form 1095-A, Health Insurance Marketplace Statement

Note: The IRS is not requiring the 1095-B or 1095-C be filed with the returns. To track the months covered you can either enter on the 1095-B and/or 1095-C or check the boxes below

If applicable enter information on form 1095-B, Health Coverage

If applicable enter information on form 1095-C, Employer-Provided Health Insurance Offer and Coverage

If applicable enter Market Place exemptions (ECNs) or Request exemptions on form 8965

Check this box to populate the Name, SSN, and DOB for everyone listed on the return below. ▶

Note: Checking this box again will repopulate the information below and overwrite existing entries.

Covered Individual (only complete the table below if not entering on 1095-A, 1095-B or 1095-C):

*Short Gap
Eligible*
Yes No*

a. Name of covered individual(s)	b. SSN	c. DOB	Covered all 12 months	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
1 _____	_____	_____	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
2 _____	_____	_____	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
3 _____	_____	_____	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
4 _____	_____	_____	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
5 _____	_____	_____	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
6 _____	_____	_____	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

* See help for explanation of short gap Yes/No box function. It affects the calculation of short gap coverage for January and February based on answer, which indicates whether coverage at end of prior year qualify months for short gap eligibility.

To review the detail of each person listed on the return (covered, not covered, exempt) and to see any penalty calculation go to the **Health Care Individual Responsibility Smart Worksheet** on Form 8965. ▶ _____

Interest and Dividends Summary

2017

▶ Keep for your records

Name(s) Shown on Return NAND GOPAL TIWARI & ANJALI KUMARI	Social Security Number 607-65-0161
---	--

Interest Summary	Total Interest	Tax-Exempt	U.S. Government	Priv Actvy Bond
1 Seller-financed mortgage . . .				
2 From Schedule B, Part I. . . .	18.			
3 From Schedule B, Part II				
4 From K-1 Worksheets				
5 Exempt-int.divs (net of adj.) . .				
6 From Forms 6252				
7 From Forms 8814				
8 Subtotal	18.			
Less Adjustments:				
9 U.S. savings bond interest previously reported				
10 Nominee distribution				
11 OID adjustment				
12 ABP adjustment				
13 Accrued interest				
14 Other adjustment				
15 Series EE & I bond exclusion .				
16 Total Adjustments				
17 Total to Schedule B, line 2 ▶	18.			
18 Total to Form 1040, line 8b ▶				
19 Total U.S. govt. interest . . ▶				
20 Total to Form 6251, line 12 ▶				

Dividends Summary	Ordinary	Qualified	Capital Gains	Nontaxable
1 From Schedule B				
2 From K-1 Worksheets				
Subtotal				
Less Adjustments:				
4 Nominee distribution				
5 Other adjustment				
6 Total Adjustments				
7 Total to Schedule B, line 6 ▶				
8 Total qualified dividends. . ▶				
9 Total capital gains ▶				
10 Total nontaxable dividends ▶				

Capital Gains Summary	28% rate	Sec. 1250	Sec. 1202 50%	Sec. 1202 60%
1 From Schedule B				
Less Adjustments:				
2 Nominee distribution				
3 Other adjustment				
4 Total Adjustments				
5 Total to Schedule D ▶				

Capital Gains Summary	Sec. 1202 75%	Sec. 1202 100%
1 From Schedule B		
Less Adjustments:		
2 Nominee distribution		
3 Other adjustment		
4 Total Adjustments		
5 Total to Schedule D ▶		

▶ Keep for your records

Name(s) Shown on Return NAND GOPAL TIWARI & ANJALI KUMARI	Social Security No. 607-65-0161
--	------------------------------------

Worksheet Description COPY 1

Box	Description	Payer 1	Payer 2	Payer 3
	Ownership (defaults to taxpayer):			
	Check if Taxpayer	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	Check if Spouse	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	Check if Joint	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	Payer's Federal ID number			
	Enter the abbreviation of State or Locality issuing this payment:			
10 a	State abbreviation	<u>CA</u>	_____	_____
	Locality abbreviation	_____	_____	_____
	Payer's name	State of CA		
1 a	Unemployment compensation . .	_____	_____	_____
2	Amount repaid	_____	_____	_____
2	State or local income tax refunds, credits, or offsets	<u>2,993.</u>	_____	_____
3	Box 2 amount is for tax year . . .	<u>2016</u>	_____	_____
4	Federal income tax withheld . . .	_____	_____	_____
5	RTAA payments	_____	_____	_____
6	Taxable grants	_____	_____	_____
7	Agriculture payments	_____	_____	_____
	(Double-click) to:			
a	Link to Schedule F Line 4a, 39a ▶	_____	_____	_____
b	Link to Schedule F Line 6a, 41 . ▶	_____	_____	_____
c	Link to Form 4835 Line 3a . . . ▶	_____	_____	_____
d	Link to Form 4835 Line 5a . . . ▶	_____	_____	_____
8	Check if the amount in box 2 applies to income from a trade or business. ▶	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	(Double-click) to:			
a	Link to Schedule C line 6 ▶	_____	_____	_____
b	Link to Schedule F line 8b, 43b ▶	_____	_____	_____
	Enter the taxable portion of the amount in box 2 to be reported . .			
	on Schedule C or F	_____	_____	_____
9	Market gain	_____	_____	_____
a	Link to Schedule F Line 4a, 39a ▶	_____	_____	_____
b	Link to Form 4835 Line 3a . . . ▶	_____	_____	_____
10 b	State identification no	_____	_____	_____
11	State income tax withheld	_____	_____	_____
12 a	Locality name.	_____	_____	_____
13	Local Income Tax Withheld	_____	_____	_____

Tax Payments Worksheet

2017

▶ Keep for your records

Name(s) Shown on Return NAND GOPAL TIWARI & ANJALI KUMARI	Social Security Number 607-65-0161
--	---------------------------------------

Estimated Tax Payments for 2017 (If more than 4 payments for any state or locality, see Tax Help)

	Federal		State			Local		
	Date	Amount	Date	Amount	ID	Date	Amount	ID
1	04/18/17		04/18/17			04/18/17		
2	06/15/17		06/15/17			06/15/17		
3	09/15/17		09/15/17			09/15/17		
4	01/16/18		01/16/18			01/16/18		
5								
Tot Estimated Payments . . .								

Tax Payments Other Than Withholding (If multiple states, see Tax Help)	Federal	State	ID	Local	ID
6 Overpayments applied to 2017					
7 Credited by estates and trusts					
8 Totals Lines 1 through 7					
9 2017 extensions					

Taxes Withheld From:	Federal	State	Local
10 Forms W-2	24,101.	8,104.	
11 Forms W-2G			
12 Forms 1099-R			
13 Forms 1099-MISC, 1099-K and 1099-G			
14 Schedules K-1			
15 Forms 1099-INT, DIV and OID			
16 Social Security and Railroad Benefits			
17 Form 1099-B			
18 a Other withholding			
b Other withholding			
c Other withholding			
d Additional Medicare Tax			
19 Total Withholding Lines 10 through 18d	24,101.	8,104.	
20 Total Tax Payments for 2017	24,101.	8,104.	

Prior Year Taxes Paid In 2017 (If multiple states or localities, see Tax Help)	State	ID	Local	ID
21 Tax paid with 2016 extensions				
22 2016 estimated tax paid after 12/31/2016				
23 Balance due paid with 2016 return				
24 Other (amended returns, installment payments, etc)				

Name(s) Shown on Return NAND GOPAL TIWARI & ANJALI KUMARI	Social Security Number 607-65-0161
--	---------------------------------------

State and Local Income Taxes

State income taxes:		
1	State income tax withheld	1 8,104.
2	2017 state estimated taxes paid in 2017	2
3	2016 state estimated taxes paid in 2017	3
4	Amount paid with 2016 state application for extension	4
5	Amount paid with 2016 state income tax return	5
6	Overpayment on 2016 state income tax return applied to 2017 tax	6
7	Other amounts paid in 2017 (amended returns, installment payments, etc.)	7
8	State estimated tax from Schedule(s) K-1 (Form 1041)	8
Local income taxes:		
9	Local income tax withheld	9
10	2017 local estimated taxes paid in 2017	10
11	2016 local estimated taxes paid in 2017	11
12	Amount paid with 2016 local application for extension	12
13	Amount paid with 2016 local income tax return	13
14	Overpayment on 2016 local income tax return applied to 2017 tax	14
15	Other amounts paid in 2017 (amended returns, installment payments, etc.)	15
16	Local estimated tax from Schedule(s) K-1 (Form 1041)	16
Other:		
17	State mandatory taxes	17 1,180.
18	Total Add lines 1 through 17	18 9,284.
19	State and local refund allocated to 2017	19 0.
20	Nondeductible state income tax from line 28	20
21	Total reductions Add lines 19 and 20	21 0.
22	Total state and local income tax deduction Line 18 less line 21	22 9,284.

Nondeductible State Income Tax (Hawaii Only)

23	Nontaxable federal employee cost of living allowance	23
24	Adjusted gross income	24
25	Add lines 23 and 24	25
26	Nondeductible percent. Line 23 divided by line 25	26 %
27	Hawaii state income tax included in line 18	27
28	Nondeductible Hawaii state income tax. Multiply line 26 by line 27	28

Earned Income Worksheet

2017

▶ Keep for your records

Name(s) Shown on Return NAND GOPAL TIWARI & ANJALI KUMARI	Social Security Number 607-65-0161
--	---------------------------------------

Part I – Earned Income Credit Wks Computation	Taxpayer	Spouse	Total
1 If filing Schedule SE:			
a Net self-employment income			
b Optional Method and Church Employee income			
c Add lines 1a and 1b			
d One-half of self-employment tax			
e Subtract line 1d from line 1c			
2 If not required to file Schedule SE:			
a Net farm profit or (loss)			
b Net nonfarm profit or (loss)			
c Add lines 2a and 2b			
3 If filing Schedule C or C-EZ as a statutory employee, enter the amount from line 1 of that Schedule C or C-EZ			
4 Add lines 1e, 2c and 3. To EIC Wks, line 5			

Part II – Form 2441 and Standard Deduction Worksheet Computations

5 Net self-employment earnings (line 4 above)			
6 Wages, salaries, and tips less distributions from nonqualified or section 457 plans, etc	141,757.		141,757.
7 a Taxable employer-provided adoption benefits.			
b Foreign earned income exclusion			
8 Add lines 5 through 7b. To Form 2441, lines 19 and 20	141,757.		141,757.
9 a Taxable dependent care benefits.			
b Nontaxable combat pay			
10 Add lines 8, 9a & 9b. To Form 2441, lines 4 and 5	141,757.		141,757.
11 Scholarship or fellowship income not on W-2			
12 SE exempt earnings less nontaxable income			
13 Distributions from nonqualified/Sec. 457 plans			
14 Add lines 5, 6, 7a, 9a and 11 through 13. To Standard Deduction Worksheet	141,757.		141,757.

Part III – IRA Deduction Worksheet Computation

15 Net self-employment income or (loss)			
16 Wages, salaries, tips, etc	141,757.		141,757.
17 Net self-employment loss			
18 Alimony received.			
19 Nontaxable combat pay			
20 Foreign earned income exclusion			
21 Keogh, SEP or SIMPLE deduction			
22 Combine lines 15 through 21. To IRA Wks, ln 2.	141,757.		141,757.

Part IV – Schedule 8812 and Child Tax Credit Line 11 Worksheet Computations

23 Self-employed, church and statutory employees			
24 Wages, salaries, tips, etc	141,757.		141,757.
25 Nontaxable combat pay			
26 Combine lines 23 through 25. To Schedule 8812, line 4a & Line 11 Wks, line 2.	141,757.		141,757.

Federal Carryover Worksheet

2017

▶ Keep for your records

Name(s) Shown on Return NAND GOPAL TIWARI & ANJALI KUMARI	Social Security Number 607-65-0161
--	---------------------------------------

2016 State and Local Income Tax Information

(a) State or Local ID	(b) Paid With Extension	(c) Estimates Pd After 12/31	(d) Total With- held/Pmts	(e) Paid With Return	(f) Total Over- payment	(g) Applied Amount
Totals . .						

2016 State Extension Information

(a) State	(b) Paid With Extension

2016 Locality Extension Information

(a) Locality	(b) Paid With Extension

2016 State Estimates Information

(a) State	(c) Estimates Paid After 12/31

2016 Locality Estimates Information

(a) Locality	(c) Estimates Paid After 12/31

2016 State Taxes Due Information

(a) State	(e) Paid With Return

2016 Locality Taxes Due Information

(a) Locality	(e) Paid With Return

2016 State Refund Applied Information

(a) State	(g) Applied Amount

2016 Locality Refund Applied Information

(a) Locality	(g) Applied Amount

2016 State Tax Refund Information

(a) State	(d) Total Withheld/Pmts	(f) Total Overpayment

2016 Locality Tax Refund Information

(a) Locality	(d) Total Withheld/Pmts	(f) Total Overpayment

Other Tax and Income Information		2016	2017
1	Filing status		2 MFJ
2	Number of exemptions for blind or over 65 (0 - 4)		
3	Itemized deductions		36,709.
4	Check box if required to itemize deductions	<input type="checkbox"/>	<input type="checkbox"/>
5	Adjusted gross income		143,768.
6	Tax liability for Form 2210 or Form 2210-F		15,209.
7	Alternative minimum tax		
8	Federal overpayment applied to next year estimated tax		

QuickZoom to the IRA Information Worksheet for IRA information ►

Excess Contributions		2016	2017
9 a	Taxpayer's excess Archer MSA contributions as of 12/31		
b	Spouse's excess Archer MSA contributions as of 12/31		
10 a	Taxpayer's excess Coverdell ESA contributions as of 12/31		
b	Spouse's excess Coverdell ESA contributions as of 12/31		
11 a	Taxpayer's excess HSA contributions as of 12/31		
b	Spouse's excess HSA contributions as of 12/31		

Loss and Expense Carryovers		2016	2017
Note: Enter all entries as a positive amount			
12 a	Short-term capital loss		
b	AMT Short-term capital loss		
13 a	Long-term capital loss		
b	AMT Long-term capital loss		
14 a	Net operating loss available to carry forward		
b	AMT Net operating loss available to carry forward		
15 a	Investment interest expense disallowed		
b	AMT Investment interest expense disallowed		
16	Nonrecaptured net Section 1231 losses from:	a	2017
		b	2016
		c	2015
		d	2014
		e	2013
		f	2012
17	AMT Nonrecap'd net Sec 1231 losses from:	a	2017
		b	2016
		c	2015
		d	2014
		e	2013
		f	2012

Tax Summary Report

2017

Name(s) Shown on Return
 NAND GOPAL TIWARI & ANJALI KUMARI

Filing status Married Filing Jointly Number of exemptions 3

Gross Income

Wages and salaries	141,757.
Interest and dividend income	18.
Business income (loss)	_____
Capital gains (losses)	_____
Pensions and annuities	_____
Rents, royalties, partnerships, etc	_____
Farm income (loss)	_____
Social security benefits	_____
Other income	2,993.
Total Gross Income	144,768.

Adjustments to Income 1,000.

Adjusted Gross Income (Last year's AGI) _____ 143,768.

Itemized/Standard Deductions

Medical and dental	_____
Taxes	9,284.
Interest	_____
Contributions	_____
Casualty or theft loss(es)	_____
Miscellaneous	27,425.
Phaseout of itemized deductions	_____
Total Itemized Deductions	36,709.
Standard deduction	_____
Exemption amount	12,150.

Taxable Income 94,909.

Income tax	15,209.
Alternative minimum tax	_____
Total Taxes before Credits	15,209.
Nonbusiness credits	_____
Business credits	_____
Total Credits	_____
Self-employment tax	_____
Other taxes	2.

Total Tax 15,211.

Withholding	24,101.
Estimated tax payments	_____
Other payments	903.
Total Payments	25,004.
Estimated tax penalty	_____
Refund applied to next year's estimated tax	_____

Amount Overpaid 9,793.

Refund 9,793.

Amount Applied to Estimate _____

Amount Due 0.

Tax bracket	25.0 %
Effective tax rate	10.58 %

Smart Worksheets from your 2017 Federal Tax Return

SMART WORKSHEET FOR: Form 1040: Individual Tax Return

Tax Smart Worksheet	
A Tax	15,209.
Check if from:	
1 Tax table	<input checked="" type="checkbox"/>
2 Tax Computation Worksheet (see instructions)	<input type="checkbox"/>
3 Schedule D Tax Worksheet	<input type="checkbox"/>
4 Qualified Dividends and Capital Gain Tax Worksheet	<input type="checkbox"/>
5 Schedule J	<input type="checkbox"/>
6 Form 8615	<input type="checkbox"/>
7 Foreign Earned Income Tax Worksheet	<input type="checkbox"/>
B Additional tax from Form 8814	_____
C Additional tax from Form 4972	_____
D Tax from additional Form(s) 4972	_____
E Recapture tax from Form 8863	_____
F IRC Section 197(f)(9)(B)(ii) election for an additional tax	_____
G Health Coverage Tax Credit Recovery, Form 8885, Line 5, if negative	_____
H Tax. Add lines A through G. Enter the result here and on line 44	15,209.

SMART WORKSHEET FOR: Form 1040: Individual Tax Return

Additional Other Taxes Smart Worksheet	
A Section 72(m)(5) excess benefits tax	_____
B Uncollected employee social security and Medicare or RRTA tax on tips	_____
C Uncollected employee social security and Medicare or RRTA tax on group term insurance	2.
D Golden parachute payments	_____
E Accumulation distribution of trusts	_____
F Recapture of Investment Credit	_____
G Tax on Archer MSA distribution(s) from Form 8853	_____
H Tax on Medicare Advantage MSA distribution(s) from Form 8853	_____
I Tax on HSA distribution(s) from Form 8889	_____
J Additional tax from line 21 on Form(s) 8889	_____
K Additional tax on recapture of a charitable contribution deduction relating to the contribution of a fractional interest in tangible personal property	_____
L Reserved	_____
M Total Additional Medicare Tax from Form 8959	_____
N Net Investment Income Tax for Individuals from Form 8960	_____
O _____	_____

SMART WORKSHEET FOR: Form 1040: Individual Tax Return

Excess Social Security and Tier I RRTA Tax Withheld Smart Worksheet

The calculated amount for Excess social security and tier 1 RRTA tax withheld could include a portion that needs to be removed. When a taxpayer has multiple W-2's, each with the same EIN, excess withholding can only be claimed if the Employer's Name's in box c of the W-2's reflect separate business entities. This could occur when a parent company has multiple subsidiaries, or when a temp agency issues W-2's for distinctly different jobs. If you have multiple W-2's with the same EIN, for the same taxpayer, and for the same job, reduce the amount calculated on Line A below by the excess withholdings from only those W-2's.

A Total Excess Social Security or Tier I RRTA tax withheld claimed as a credit . . . 903.

SMART WORKSHEET FOR: Schedule A: Itemized Deductions

State and Local Taxes Smart Worksheet

Enter sales tax information below. The greater of sales taxes from line **I** plus line **J**, or income taxes on line **K**, will flow to line 5. See Help.

A Income from Form 1040, line 38 143,768.
B Nontaxable income entered elsewhere on return _____
C Available income: 2016 refundable credits in excess of tax 0.
D Enter any additional nontaxable income _____
E Total available income for sales taxes 143,768.
F Sales tax table information:

Enter total (combined) state and local sales tax rate in column (d) for each state listed in column (a).
 If AZ, CO, LA, MS, NY or SC column (a):

QuickZoom to Misc Global Options to enter default locality ► _____

or Double-click in column (d) to select your locality for each state entered.

(a) ST	(b) Lived in State From	(c) Lived in State To	(d) Enter Total Tax Rate	(e) State Tax Rate (%)	(f) Local Tax Rate (%)	(g) State Table Amount	(h) Local Sales Taxes	(i) Prorated or Total Amount
CA	01/01/17	12/31/17	7.2500	7.2500	0.0000	1,415.	0.	1,415.

Total general sales taxes from table 1,415.
H Enter additions to table amount (motor vehicle, boat) _____
I Total sales taxes from table plus additions to table amount 1,415.
J Enter actual sales taxes paid (in lieu of table amount) _____
K Total income taxes paid 9,284.

SMART WORKSHEET FOR: Form 3903 : Moving Expenses

General Information Smart Worksheet

A Enter the new principal place of work for this move . . . _____

B Total reimbursements entered on Form W-2 with an amount in Box 12 and code P that are linked to this form _____

C Other allowance or reimbursements not on Form W-2 _____

D Enter the number of miles from your **old home** to your **new workplace** 700 miles

E Enter the number of miles from your **old home** to your **old workplace** 20 miles

F Subtract line E from line D. If zero or less, enter -0- 680 miles

Is line F at least 50 miles?

Yes ▶ You meet this test.

No ▶ You do not meet this test. You **cannot** deduct your moving expenses.
Do Not complete Form 3903.

G For **foreign** moves check here **only if all** the following apply ▶

- You moved in an earlier year
- You are claiming **only** storage fees while you are **away** from the United States
Enter storage fees applicable to foreign move _____
- Any amount your employer paid for storage fees is included as wages in box 1 of Form W-2

SMART WORKSHEET FOR: Form 3903 : Moving Expenses

Travel Expenses Smart Worksheet

Enter your travel expenses:

A Travel and lodging expenses for this move (excluding auto expenses) 200.

B Parking fees and tolls _____

C Gasoline and oil _____

D Miles driven traveling to new home _____

TAXABLE YEAR

FORM

2017

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 NAND GOPAL TIWARI, ANJALI KUMARI, 607-65-0161, and 945-91-2471.

Part I Tax Return Information (whole dollars only)

Table with 2 columns: Line number and Amount. Line 1: 140,775. Line 2: (blank). Line 3: 3,612.

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, 2017, and to the best of my knowledge and belief, it is true, correct, and complete.

Taxpayer's PIN: check one box only

- Checkboxes for PIN authorization. One checked for GLOBAL TAXES LLC with PIN box 50161. Another unchecked for personal PIN.

Your signature Date

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

- Checkboxes for PIN authorization. One checked for GLOBAL TAXES LLC with PIN box 12471. Another unchecked for personal PIN.

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. Box contains 587278. Do not enter all zeros.

I certify that the above numeric entry is my PIN, which is my signature for the 2017 California individual income tax return for the taxpayer(s) indicated above.

ERO's signature Date 05/23/2018

Your name: T I W A R I

Your SSN or ITIN: 607-65-0161

Taxable Income	12	State wages from your Form(s) W-2, box 16	141757	.00
	13	Enter federal adjusted gross income from Form 1040, line 37; 1040A, line 21; or 1040EZ, line 4	143768	.00
	14	California adjustments – subtractions. Enter the amount from Schedule CA (540), line 37, column B	2993	.00
	15	Subtract line 14 from line 13. If less than zero, enter the result in parentheses. See instructions	140775	.00
	16	California adjustments – additions. Enter the amount from Schedule CA (540), line 37, column C		.00
	17	California adjusted gross income. Combine line 15 and line 16	140775	.00
	18	Enter the larger of { Your California itemized deductions from Schedule CA (540), line 44; OR Your California standard deduction shown below for your filing status: • Single or Married/RDP filing separately \$4,236 • Married/RDP filing jointly, Head of household, or Qualifying widow(er) \$8,472 If Married/RDP filing separately or the box on line 6 is checked, STOP. See instructions }	27425	.00
	19	Subtract line 18 from line 17. This is your taxable income . If less than zero, enter -0-	113350	.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	5255	.00
	32	Exemption credits. Enter the amount from line 11. If your federal AGI is more than \$187,203, see instructions	581	.00
	33	Subtract line 32 from line 31. If less than zero, enter -0-	4674	.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	4674	.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-	4674	.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	4674	.00

Your name: T I W A R I

Your SSN or ITIN: 607-65-0161

Payments	71	California income tax withheld. See instructions	● 71	8104	.00
	72	2017 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	182	.00
	75	Earned Income Tax Credit (EITC)	● 75		.00
	76	Add lines 71 through 75. These are your total payments. See instructions	⊙ 76	8286	.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	8286	.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	3612	.00
	95	Amount of line 94 you want applied to your 2018 estimated tax	● 95	0	.00
	96	Overpaid tax available this year. Subtract line 95 from line 94.	● 96	3612	.00
97	Tax due. If line 92 is less than line 64, subtract line 92 from line 64	⊙ 97		.00	

Your name: T I W A R I

Your SSN or ITIN: 607-65-0161

		Code	Amount
	California Seniors Special Fund. See instructions	● 400	.00
	Alzheimer's Disease/Related Disorders Fund	● 401	.00
	Rare and Endangered Species Preservation Voluntary Tax Contribution Program	● 403	.00
	California Breast Cancer Research Voluntary Tax Contribution Fund	● 405	.00
	California Firefighters' Memorial Fund	● 406	.00
	Emergency Food for Families Voluntary Tax Contribution Fund	● 407	.00
	California Peace Officer Memorial Foundation Fund	● 408	.00
	California Sea Otter Fund	● 410	.00
	California Cancer Research Voluntary Tax Contribution Fund	● 413	.00
	School Supplies for Homeless Children Fund	● 422	.00
	State Parks Protection Fund/Parks Pass Purchase	● 423	.00
	Protect Our Coast and Oceans Voluntary Tax Contribution Fund	● 424	.00
	Keep Arts in Schools Voluntary Tax Contribution Fund	● 425	.00
	State Children's Trust Fund for the Prevention of Child Abuse	● 430	.00
	Prevention of Animal Homelessness and Cruelty Fund	● 431	.00
	Revive the Salton Sea Fund	● 432	.00
	California Domestic Violence Victims Fund	● 433	.00
	Special Olympics Fund	● 434	.00
	Type 1 Diabetes Research Fund	● 435	.00
	California YMCA Youth and Government Voluntary Tax Contribution Fund	● 436	.00
	Habitat for Humanity Voluntary Tax Contribution Fund	● 437	.00
	California Senior Citizen Advocacy Voluntary Tax Contribution Fund	● 438	.00
	Native California Wildlife Rehabilitation Voluntary Tax Contribution Fund	● 439	.00
	Rape Backlog Kit Voluntary Tax Contribution Fund	● 440	.00
110	Add code 400 through code 440. This is your total contribution	● 110	.00

Contributions

Your name: T I W A R I

Your SSN or ITIN: 607-65-0161

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 .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 .00

114 Total amount due. See instructions. Enclose, but do not staple, any payment. 114 .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 3,612.00

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:

Refund and Direct Deposit

Type

Routing number 1 2 1 0 0 0 3 5 8

Checking Savings

Account number 0 8 6 5 0 6 6 3 0 2

116 Direct deposit amount 3,612.00

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)

Signature and date input fields

Sign Here

Your email address. Enter only one email address.

Email address input field

Preferred phone number

Phone number input field

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

APPANA RUPA VENKATA SATYA SAI MANI KUMAR

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

GLOBAL TAXES LLC

PTIN

P 0 2 0 9 0 3 3 2

Firm's address

2530 PEBBLE CREEK LN CUMMING GA 30041

FEIN

3 0 1 0 1 7 1 9 6

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

Print Third Party Designee's Name

Third party designee name input field

Telephone Number

Telephone number input field

2017 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: N A N D G O P A L T I W A R I & A N J A L I K SSN or ITIN: 6 0 7 6 5 0 1 6 1

Part I Income Adjustment Schedule

	A Federal Amounts <small>(taxable amounts from your federal tax return)</small>	B Subtractions <small>See instructions</small>	C Additions <small>See instructions</small>
--	---	--	---

	A Federal Amounts <small>(taxable amounts from your federal tax return)</small>	B Subtractions <small>See instructions</small>	C Additions <small>See instructions</small>
Section A – Income			
7 Wages, salaries, tips, etc. See instructions before making an entry in column B or C 7	141,757.		
8 Taxable interest (b) 8(a)	18.		
9 Ordinary dividends. See instructions. (b) 9(a)			
10 Taxable refunds, credits, offsets of state and local income taxes 10	2,993.	2,993.	
11 Alimony received 11			
12 Business income or (loss) 12			
13 Capital gain or (loss). See instructions. 13			
14 Other gains or (losses) 14			
15 IRA distributions. See instructions. (a) 15(b)			
16 Pensions and annuities. See instructions. (a) 16(b)			
17 Rental real estate, royalties, partnerships, S corporations, trusts, etc 17			
18 Farm income or (loss) 18			
19 Unemployment compensation 19			
20 Social security benefits (a) <input checked="" type="radio"/> 20(b)			
21 Other income.			
a California lottery winnings		a <input type="radio"/>	a <input type="radio"/>
b Disaster loss deduction from FTB 3805V		b <input type="radio"/>	b <input type="radio"/>
c Federal NOL (Form 1040, line 21)		c <input type="radio"/>	c <input type="radio"/>
d NOL deduction from FTB 3805V		d <input type="radio"/>	d <input type="radio"/>
e NOL from FTB 3805Z, 3806, 3807, or 3809		e <input type="radio"/>	e <input type="radio"/>
f Other (describe): <input type="radio"/>		f <input type="radio"/>	f <input type="radio"/>
22 Total. Combine line 7 through line 21 in column A. Add line 7 through line 21f in column B and column C. Go to Section B. 22	144,768.	2,993.	

	A Federal Amounts <small>(taxable amounts from your federal tax return)</small>	B Subtractions <small>See instructions</small>	C Additions <small>See instructions</small>
Section B – Adjustments to Income			
23 Educator expenses 23			
24 Certain business expenses of reservists, performing artists, and fee-basis government officials 24			
25 Health savings account deduction 25			
26 Moving expenses 26	1,000.		
27 Deductible part of self-employment tax 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 <input checked="" type="radio"/> _____ - _____ - _____			
Last name <input checked="" type="radio"/> 31a			
32 IRA deduction 32			
33 Student loan interest deduction 33			
34 Tuition and fees 34			
35 Domestic production activities deduction. 35			
36 Add line 23 through line 31a and line 32 through line 35 in columns A, B, and C. See instructions 36	1,000.		
37 Total. Subtract line 36 from line 22 in columns A, B, and C. See instructions 37	143,768.	2,993.	

Part II Adjustments to Federal Itemized Deductions

38 Federal itemized deductions. Enter the amount from federal Schedule A (Form 1040), lines 4, 9, 15, 19, 20, 27, and 28 **38**

39 Enter total of federal Schedule A (Form 1040), line 5 (State Disability Insurance, and state and local income tax, or General Sales Tax) and line 8 (foreign income taxes **only**). See instructions **39**

40 Subtract line 39 from line 38 **40**

41 Other adjustments including California lottery losses. See instructions. Specify **41**

42 Combine line 40 and line 41 **42**

43 Is your federal AGI (Form 540, line 13) more than the amount shown below for your filing status?

 Single or married/RDP filing separately **\$187,203**

 Head of household **\$280,808**

 Married/RDP filing jointly or qualifying widow(er) **\$374,411**

No. Transfer the amount on line 42 to line 43.

Yes. Complete the Itemized Deductions Worksheet in the instructions for Schedule CA (540), line 43 **43**

44 Enter the larger of the amount on line 43 or your standard deduction listed below

 Single or married/RDP filing separately. See instructions. **\$4,236**

 Married/RDP filing jointly, head of household, or qualifying widow(er) **\$8,472**

Transfer the amount on line 44 to Form 540, line 18 **44**

California Information Worksheet

2017

▶ Keep for your records

Part I — Personal Information

Taxpayer:

Last Name TIWARI
 First Name NAND GOPAL
 Middle Initial Suffix
 Social Security No. 607-65-0161
 Date of Birth 02/15/1975 (mm/dd/yyyy)
 or age as of 1-1-2018 42
 Date of Death (mm/dd/yyyy)
 Legally blind
 Work Phone Ext
 Home phone

Spouse/RDP:

Last name (if different) . KUMARI
 First Name ANJALI
 Middle Initial Suffix
 Social Security No. 945-91-2471
 Date of Birth 05/18/1979 (mm/dd/yyyy)
 or age as of 1-1-2018 38
 Date of Death (mm/dd/yyyy)
 Legally blind
 Work Phone Ext

Check to print phone number on Form 540. Home Taxpayer work Spouse/RDP work
 Check to print email address on Form 540, 540NR or 540X Taxpayer Spouse

c/o Address
 Street Address . . . 23920 ANZA Avenue
 Unit Description . . APT Unit Number 206 Private Mailbox (PMB) .
 City Torrance State CA ZIP Code 90505
 Foreign province/country Foreign postal code
 Foreign country . .

Military Filers:

APO FPO
 For Military Extension:
 Military indicator . . ▶ Taxpayer Spouse/RDP

Part II — Main Form

Form 540: Resident Income Tax Return ▶
 Form 540NR: Nonresident or Part-Year Resident Income Tax Return ▶
 Enter the state of residence as of December 31, 2017 CA
 Resident entire year
 Resident part of year
 Date taxpayer established residence in state above
 In which state (or foreign country) did taxpayer reside before this change?
QuickZoom to enter Part-Year and Nonresident income allocations on Schedule CA(NR) . . ▶

Part III — Filing Status

Single
 Married/RDP filing joint return
 Married/RDP filing separate return
 Taxpayer **did not** live with spouse at any time during the year
Yes No
 If filing electronically, is spouse a CA Nonresident?
 If filing electronically, is spouse Active Duty Military?
 Head of household (with qualifying person) **Stop.** See instructions.
 If the 'qualifying person' is child but **not** dependent:
 Child's name
 Child's social security number
 Qualifying widow(er)
 Year spouse/RDP died . . 2015 2016
 Check the box if your California filing status is different from your federal filing status.

Part IV — Dependent Information

First Name	I	Last Name	Social Security Number	Relationship
ANUSHKA		TIWARI	945-91-2473	Daughter

Part V – Standard Deduction/Itemized Deductions

- Calculate California itemized deductions even if itemized deductions are less than the standard deduction
The taxpayer is married filing separately and the spouse itemized deductions
Take the standard deduction even if less than itemized deductions

Part VI – Other Information

Prior Name:

If your client(s) filed their 2016 return under a different last name, enter the last name only from the 2016 return Taxpayer Spouse/RDP

Dependent of Someone Else:

Taxpayer Spouse
Someone (such as a parent) can claim taxpayer and/or spouse/RDP as a dependent

Interest and Penalties:

Returns filed late: Enter interest, late return and late payment penalties

Farmers and Fishermen:

- At least two-thirds of client's 2016 or 2017 gross income is from farming or fishing
Return will be filed and tax due will be paid by March 1, 2018

Mandatory Electronic Payments

- Client is required to make California tax payments electronically
A waiver is or will be in effect for the current year
Force print all payment vouchers even if required to pay electronically

Schedule W-2:

You do not want to complete Schedule W-2 (see on-line help)

Executor/Guardian Information:

First Name MI Last Name Suf.
Executor/Guardian
Executor type (if filing electronically)

Third Party Designee:

Yes No
Do you want to allow another person to discuss this return with the Franchise Tax Board?
If yes, enter the person's name Telephone
First Middle init Last Name Suffix

Disasters:

Claiming a disaster loss (see FTB Publication 1034)
QuickZoom to enter disaster explanation

Outside of the USA:

Taxpayer was living or traveling outside the United States on April 17, 2018

Special Condition Text (prints at the top of Form 540 or 540NR)

Part VII – Electronic Filing Information

File the California return electronically

Electronic PDF Attachments

PDF's that you have selected to attach to your state e-file return are listed below.

Table with 2 columns: Description, Filename

Enter the date return was EFiled
Date return was accepted by the state
Enter the date Form 3582 was given to client

QuickZoom to Form 8453 Additional Information Smart Worksheet

Part VIII – Direct Deposit Information or Electronic Funds Withdrawal Information

Yes No
[X] Direct deposit your client's state tax refund?
Use electronic funds withdrawal for your client's state balance due (EF only)?

Bank Information (If you selected direct deposit or electronic funds withdrawal):

Name of Financial Institution (optional) BANK OF AMERICA
Account type Checking [X] Savings []
Routing number 121000358
Account number 0865066302

If your client is requesting direct deposit of refund (not applicable to Intuit Refund Card):

Total refund available 3,612.
Amount to be deposited in first account
Amount to be deposited in second account
Name of Financial Institution (optional)
Account type Checking [] Savings []
Routing number
Account number
Total amount to be directly deposited. The total must equal the amount shown on Form 540, line 115 or Form 540NR, line 125

Enter the following information only if your client requests electronic funds withdrawal of balance due:

Enter the payment date to withdraw from the account above
State balance-due amount from this return
Enter an amount to withdraw from the account above
If partial payment is made, the remaining balance due

International ACH Transactions

Yes No
[] [X] Will the funds for this refund (or payment) go to (or come from) an account outside the U.S.?

Part IX – California Contributions

Table with 3 columns: Contribution Number, Contribution Name, and Amount. Rows include California Seniors Special Fund, Alzheimer's Disease and Related Disorders Fund, Rare and Endangered Species Preservation Program, etc.

Part X – Preparer Information

Enter preparer Code from Firm/Preparer Info . . . 1

If not signing as preparer, have following printed instead of firm information:

- "Self-Prepared"
- "Non-Paid Preparer"

Part XI – Extension Status

Yes No
 Have your clients filed Form 3519 - "Payment Voucher for Automatic Extension for Individuals" or extended the federal tax return?

If Yes, enter the extended due date _____

QuickZoom to Form 3519: Payment voucher for automatic extension ▶ _____

File Extension Payment electronically?

Filing and acceptance information (*Electronic Filing Only*):

Extension accepted?
 Extension filing date _____
 Extension acceptance date _____

Electronic funds withdrawal amount due with extension information (Electronic Filing Only)

Yes No *Note Payment is required for electronic filing
 Use electronic funds withdrawal of California extension tax payment?

Enter settlement date to withdraw the extension amount from the account above _____
 State balance-due amount paid with this extension (Form 3519) _____

Automatic extension information for military filers (Electronic Filing Only):

	Taxpayer	Spouse
Date deployed overseas or entered combat zone/QHDA	_____	_____
Date returned from overseas or entered combat zone/QHDA	_____	_____
Combat zone/QHDA Operation or Area Served	_____	_____

QuickZoom to Form 540 ▶ _____

QuickZoom to Form 540NR. ▶ _____

Tax Payments Worksheet

2017

▶ Keep for your records

Name NAND GOPAL TIWARI & ANJALI KUMARI	Social Security Number 607-65-0161
---	---------------------------------------

Tax Payments for the Current Year

		State	
		Date	Payment
1	First Payment		
2	Second Payment		
3	Third Payment		
4	Fourth Payment		
Additional Payments			
5	Payment		
	Payment		
	Payment		
	Payment		
	Payment		
6	Overpayment from previous year applied to current year	6	
7	Amount paid with current year extension	7	
8	Total tax payments	8	

Income Taxes Withheld for the Current Year

9	State withholding on Forms W-2	9	8,104.
10	State withholding on Forms W-2G	10	
11	State withholding on Forms 1099-R	11	
12 a	State withholding on Forms 1099-MISC	12 a	
b	State withholding on Forms 1099-G	b	
c	State withholding on Forms 1099-K	c	
13	Other state tax withholding	13	
14	Total income tax withheld	14	8,104.
15	Date return will be filed and balance paid	15	

California Excess SDI (or VPDI) Worksheet

2017

▶ Keep for your records

Name as Shown on Return <u>NAND GOPAL TIWARI & ANJALI KUMARI</u>	Social Security No. <u>607-65-0161</u>
---	---

	You	Your Spouse/RDP
A Did you have two or more employers during 2017?	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>	Yes <input type="checkbox"/> No <input type="checkbox"/>
B Did you receive more than \$110,902 in wages?	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>	Yes <input type="checkbox"/> No <input type="checkbox"/>
C Did the amounts of SDI (or VPDI) withheld appear on your Forms W-2?	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>	Yes <input type="checkbox"/> No <input type="checkbox"/>

If you answered yes to the questions above, fill out the worksheet below to calculate your excess SDI (or VPDI) credit.

	You	Your Spouse
1 Add amounts of SDI (or VPDI) withheld shown on your Forms W-2	<u>1,180.</u>	
1 a Total SDI (or VPDI) withheld shown on Forms W-2 TP: <u>1,180.</u> SP: _____		
2 2017 SDI (or VPDI) limit.	<u>998.</u>	
3 Excess SDI (or VPDI) withheld. Subtract line 2 from line 1. Enter the result here and enter on Form 540, line 74; or Form 540NR, line 84. Note: If zero or less, enter zero	<u>182.</u>	

Note: if line 1 and 1a has different amount, it indicates the SDI (or VPDI) was withheld more than 0.9% by a single employer. If SDI (or VPDI) was withheld by a single employer at more than 0.9% of gross wages, you may not claim excess SDI (or VPDI) on your Form 540. Contact the employer for a refund.

California Electronic Filing Information Worksheet

2017

▶ Keep for your records

Name as Shown on Return <u>NAND GOPAL TIWARI & ANJALI KUMARI</u>	Social Security Number <u>607-65-0161</u>
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Electronic Return Originator Information

The program calculates this information based on the preparer code entered on the federal information worksheet (or the ERO code entered on the federal electronic filing information worksheet if you are an intermediate service provider).

<u>Firm Name</u> GLOBAL TAXES LLC	<u>Social Security Number/Preparer Tax ID Number</u>	
<u>Name</u> GLOBAL TAXES LLC	<u>Phone Number</u> (678)965-9729	<u>Fax Number</u>
<u>Address</u> 2530 Pebble Creek Ln	<u>Employer Identification Number</u> 30-1017196	
<u>City</u> Cumming	<u>State</u> GA	<u>Zip Code</u> 30041
<u>Country</u>	<u>E-mail Address</u> kumar@gtaxfile.com	

Paid Preparer Information

<u>Firm Name</u> GLOBAL TAXES LLC	<u>Social Security Number/Preparer Tax ID Number</u> P02090332	
<u>Name</u> APPANA RUPA VENKATA SATYA SAI MANI KUMAR	<u>Employer Identification Number</u> 30-1017196	<u>Fax Number</u>
<u>Address</u> 2530 Pebble Creek Ln	<u>Phone Number</u> (678)965-9729	<u>Fax Number</u>
<u>City</u> Cumming	<u>State</u> GA	<u>Zip Code</u> 30041
<u>Country</u>	<u>E-mail Address</u> kumar@gtaxfile.com	

Electronic Filing Review Check

		Yes	No
1 Are there more than fifty W-2s, or twenty 1099-Rs?	▶ <input type="checkbox"/>		<input checked="" type="checkbox"/>
2 Are there more than ten copies of Form 3803 or ten copies of Form 3805E?	▶ <input type="checkbox"/>		<input checked="" type="checkbox"/>
3 Are there more than twenty five copies of Schedule S?	▶ <input type="checkbox"/>		<input checked="" type="checkbox"/>
4 Is this an amended return, or is there an amended Form 3805P attached?	▶ <input type="checkbox"/>		<input checked="" type="checkbox"/>
5 Were any entries made for Form 3503, 3507, 3546, 3553, 3807, 3808, 3809, or 5870A?	▶ <input type="checkbox"/>		<input checked="" type="checkbox"/>
6 Is there withholding from a form other than W-2, W-2G, 1099R, 1099G, 1099B, 1099INT 1099DIV, 1099MISC, 592-B, and 593?	▶ <input type="checkbox"/>		<input checked="" type="checkbox"/>
7 Are any invalid entries made on Form 3805V page 3, part III? (See help)	▶ <input type="checkbox"/>		<input checked="" type="checkbox"/>
8 Are there more than 97 detail lines on forms to be filed? (See help)	▶ <input type="checkbox"/>		<input checked="" type="checkbox"/>
9 Is this a fiscal year filer?	▶ <input type="checkbox"/>		<input checked="" type="checkbox"/>
10 Is Form 3506 being filed to claim credit for prior year expenses or the taxpayer or spouse is claimed as a qualifying person?	▶ <input type="checkbox"/>		<input checked="" type="checkbox"/>
11 Is the Federal filing status married filing joint and the California filing status married filing separate?	▶ <input type="checkbox"/>		<input checked="" type="checkbox"/>
12 Is Federal Form 4852 (substitute W2) being used?	▶ <input type="checkbox"/>		<input checked="" type="checkbox"/>
13 Check that you have the correct selections for the RDP return?	▶ <input type="checkbox"/>		<input checked="" type="checkbox"/>
14 On the 3506, are there any foreign care providers?	▶ <input type="checkbox"/>		<input checked="" type="checkbox"/>
15 Is Direct Debit selected and no balance due on the return?	▶ <input type="checkbox"/>		<input type="checkbox"/>

**California FTB e-file
Tax Return Signature / Consent to Disclosure**

Name
NAND GOPAL TIWARI & ANJALI KUMARI

SSN or FEIN
607-65-0161

A – Practitioner PIN Authorization

By checking this box you are electing to file Form 8879 for this return (Practitioner PIN)
By checking this box you are electing to file Form 8453 for this return.

Please indicate how the taxpayer(s) PIN(s) are entered into the program.
Automatically generate a PIN equal to last 5 digits of client's SSN
Taxpayer(s) entered own PIN(s)
Preparer entered PIN(s) on behalf of taxpayer(s)

B – Signature of Electronic Return Originator

ERO Declaration

I declare that the information contained in this electronic tax return is the information furnished to me by the taxpayer. If the taxpayer furnished me a completed tax return, I declare that the information contained in this electronic tax return is identical to that contained in the return provided by the taxpayer. If the furnished return was prepared by a paid preparer, I declare that the paid preparer manually signed the return and that I have entered the paid preparer's identifying information in the appropriate portion of this electronic return. If I am also the paid preparer, under penalties of perjury, I declare that I have examined the above taxpayer's return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. I make this declaration based on all information of which I have knowledge.

I have provided the taxpayer(s) with a copy of all forms and information that I will file with the FTB and I have followed all other requirements described in FTB Pub. 1345, *2017 e-file Handbook for Authorized e-file Providers*.

I am signing this Tax Return by entering my PIN below.

ERO's PIN (EFIN followed by any 5 numbers) EFIN 587278 Self-Select PIN _____

C – Signature of Taxpayer/Spouse/RDP

Perjury Statement

Under penalties of perjury, I declare that I have examined this 2017 California income tax return, including any accompanying statements and schedules, and that, to the best of my knowledge and belief, the information is true, correct, and complete.

Consent to Disclosure

I consent to allow my Electronic Return Originator, Transmitter, or Intermediate Service Provider to send my return to the Franchise Tax Board (FTB). Additionally, I consent to allow the FTB to reply with an acknowledgment of receipt indicating whether or not my return was accepted, and, if rejected, the reason(s) for the rejection. If the processing of my return or refund is delayed, I authorize the FTB to disclose the reason(s) for the delay or when the refund was sent.

Electronic Funds Withdrawal Consent

I authorize the Franchise Tax Board and its designated Financial Agent to withdraw the return payment and/or estimated tax payments as designated on my *California e-file Payment Record for Individuals* (form FTB 8455). If I have filed a joint return, this is an irrevocable appointment of the other spouse/RDP as an agent to authorize an electronic funds withdrawal.

To cancel an electronic funds withdrawal, I must call the FTB at (916) 845-0353 at least two working days before the date of the withdrawal.

I understand that if the FTB does not receive full and timely payment of my tax liability, I remain liable for

the tax liability and all applicable interest and penalties.

The taxpayer(s) and I have signed form FTB 8879. By entering the PIN(s) below, this Tax Return, and Electronic Funds Withdrawal Consent if applicable, is considered signed.

Taxpayer's PIN: 50161 Date: 02/24/18
Spouse's/RDP's PIN: 12471

D – Decedent Signature and Verification

Completion of this section indicates that I am requesting a refund of taxes overpaid by or on behalf of the decedent. Under penalties of perjury, I declare that I am the legal representative of the deceased taxpayer's estate or am entitled to the refund as the deceased's surviving relative or sole beneficiary under the provisions of the California Probate Code. I further declare that I have examined this return and, to the best of my knowledge and belief, it is true, correct, and complete. I will retain of copy of federal Form 1310, *Statement of Person Claiming Refund Due a Deceased Taxpayer*, or a copy of the death certificate with my copy of this return.

Name of person claiming refund (35 character limit):

Date:

Smart Worksheets from your 2017 California Tax Return

SMART WORKSHEET FOR: Form 540: California Resident Income Tax Return

Form 540 California Income Tax Withheld Smart Worksheet	
A	California income tax withheld from the Tax Payments Worksheet <u>8,104.</u>
B	Real estate and other withholding from Form(s) 592-B and 593 entered on the federal Tax Payments Worksheet and included on line A _____ Note: Make sure that the amount on line B is reported on the federal Tax Payments Worksheet line(s) 18a-c or you will not get the state income tax deduction on your federal Schedule A.
C	California income tax withheld for line 71. Subtract line B from line A <u>8,104.</u>