

**IRS e-file Signature Authorization**

**2018**

Department of the Treasury  
Internal Revenue Service

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

Submission Identification Number (SID) ▶ 5872782019074020ga35

Taxpayer's name RAJESH RAMAMOORTHY IYER	Social security number 187-86-4948
Spouse's name UTTARA RAJESH IYER	Spouse's social security number 856-08-0430

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

<b>1</b> Adjusted gross income (Form 1040, line 7; Form 1040NR, line 35)	<b>1</b>	74,531.
<b>2</b> Total tax (Form 1040, line 15; Form 1040NR, line 61)	<b>2</b>	3,682.
<b>3</b> Federal income tax withheld from Forms W-2 and 1099 (Form 1040, line 16; Form 1040NR, line 62a)	<b>3</b>	5,198.
<b>4</b> Refund (Form 1040, line 20a; Form 1040-SS, Part I, line 13a; Form 1040NR, line 73a)	<b>4</b>	1,516.
<b>5</b> Amount you owe (Form 1040, line 22; Form 1040NR, line 75)	<b>5</b>	

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

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

**Taxpayer's PIN: check one box only**

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

6 4 9 4 8

Enter five digits, but don't enter all zeros

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

Your signature ▶ \_\_\_\_\_ Date ▶ \_\_\_\_\_

**Spouse's PIN: check one box only**

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

8 0 4 3 0

Enter five digits, but don't enter all zeros

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

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

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

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

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

5 8 7 2 7 8 1 2 3 4 5

Don't enter all zeros

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

ERO's signature ▶ \_\_\_\_\_ Date ▶ \_\_\_\_\_

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

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

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

187-86-4948

Taxpayer name RAJESH RAMAMOORTHY & UTTARA RAJESH IYER

Taxpayer address (optional)

1515 RIO GRANDE DR APT 1603

PLANO TX 75075

1.  Your federal income tax return for 2018 was filed electronically with the Philadelphia Submission Processing Center. The electronic filing services were provided by GLOBAL TAXES LLC.
2.  Your return was accepted on 03/15/2019 using a Personal Identification Number (PIN) as your electronic signature. You entered a PIN or authorized the Electronic Return Originator (ERO) to enter or generate a PIN for you. The Submission ID assigned to your return is 5872782019074020ga35.
3.  Your return was accepted on \_\_\_\_\_ Allow 4 to 6 weeks for the processing of your return. The Earned Income Credit or a dependent's exemption on your return may be reduced or disallowed due to a child's name and social security number mismatch.
4.  Your electronic funds withdrawal payment request was accepted for processing.
5.  Your electronic funds withdrawal payment request was not accepted for processing. Refer to the "If You Owe Tax" section.
6.  Your Form 4868, Application for Automatic Extension of Time to File U.S. Individual Income Tax Return, was accepted on \_\_\_\_\_. The Submission ID assigned to your extension is \_\_\_\_\_.

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

### If You Need to Make a Change to Your Return

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

### If You Need to Ask About Your Refund

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

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

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

### **If You Owe Tax**

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

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

### **If You Need to Inquire About Your Electronic Funds Withdrawal Payment**

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

### **Tax Refund Related Financial Products**

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

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

Your first name and initial: **RAJESH RAMAMOORTHY** Last name: **IYER** Your social security number: **187-86-4948**

Your standard deduction:  Someone can claim you as a dependent  You were born before January 2, 1954  You are blind

If joint return, spouse's first name and initial: **UTTARA RAJESH** Last name: **IYER** Spouse's social security number: **856-08-0430**

Spouse standard deduction:  Someone can claim your spouse as a dependent  Spouse was born before January 2, 1954  Full-year health care coverage or exempt (see inst.)

Spouse is blind  Spouse itemizes on a separate return or you were dual-status alien

Home address (number and street). If you have a P.O. box, see instructions: **1515 RIO GRANDE DR** Apt. no.: **1603** Presidential Election Campaign (see inst.)  You  Spouse

City, town or post office, state, and ZIP code. If you have a foreign address, attach Schedule 6: **PLANO TX 75075** If more than four dependents, see inst. and  here

Dependents (see instructions):		(2) Social security number	(3) Relationship to you	(4) <input checked="" type="checkbox"/> if qualifies for (see inst.):	
(1) First name	Last name			Child tax credit	Credit for other dependents
<b>RISHAAN R</b>	<b>IYER</b>	<b>010-15-9435</b>	<b>Son</b>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
				<input type="checkbox"/>	<input type="checkbox"/>
				<input type="checkbox"/>	<input type="checkbox"/>
				<input type="checkbox"/>	<input type="checkbox"/>

**Sign Here** Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Joint return? See instructions. Keep a copy for your records.

Your signature	Date	Your occupation	If the IRS sent you an Identity Protection PIN, enter it here (see inst.)
Spouse's signature. If a joint return, <b>both</b> must sign.	Date	Spouse's occupation	If the IRS sent you an Identity Protection PIN, enter it here (see inst.)
		<b>SOFTWARE ENGINEER</b>	
		<b>HOME MAKER</b>	

**Paid Preparer Use Only**

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

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

	<b>1</b> Wages, salaries, tips, etc. Attach Form(s) W-2	DCB	<b>1</b>	<b>78,772.</b>
	<b>2a</b> Tax-exempt interest		<b>2b</b>	
	<b>3a</b> Qualified dividends		<b>3b</b>	
	<b>4a</b> IRAs, pensions, and annuities		<b>4b</b>	
	<b>5a</b> Social security benefits		<b>5b</b>	
	<b>6</b> Total income. Add lines 1 through 5. Add any amount from Schedule 1, line 22	<b>-4,241.</b>	<b>6</b>	<b>74,531.</b>
	<b>7</b> Adjusted gross income. If you have no adjustments to income, enter the amount from line 6; otherwise, subtract Schedule 1, line 36, from line 6		<b>7</b>	<b>74,531.</b>
	<b>8</b> Standard deduction or itemized deductions (from Schedule A)		<b>8</b>	<b>24,000.</b>
	<b>9</b> Qualified business income deduction (see instructions)		<b>9</b>	
	<b>10</b> Taxable income. Subtract lines 8 and 9 from line 7. If zero or less, enter -0-		<b>10</b>	<b>50,531.</b>
	<b>11</b> a Tax (see inst.) <b>5,682.</b> (check if any from: <b>1</b> <input type="checkbox"/> Form(s) 8814 <b>2</b> <input type="checkbox"/> Form 4972 <b>3</b> <input type="checkbox"/> )		<b>11</b>	<b>5,682.</b>
	<b>b</b> Add any amount from Schedule 2 and check here <input type="checkbox"/>		<b>12</b>	<b>2,000.</b>
	<b>12</b> a Child tax credit/credit for other dependents <b>2,000.</b> <b>b</b> Add any amount from Schedule 3 and check here <input type="checkbox"/>		<b>13</b>	<b>3,682.</b>
	<b>13</b> Subtract line 12 from line 11. If zero or less, enter -0-		<b>14</b>	<b>0.</b>
	<b>14</b> Other taxes. Attach Schedule 4		<b>15</b>	<b>3,682.</b>
	<b>15</b> Total tax. Add lines 13 and 14		<b>16</b>	<b>5,198.</b>
	<b>16</b> Federal income tax withheld from Forms W-2 and 1099		<b>17</b>	
	<b>17</b> Refundable credits: <b>a</b> EIC (see inst.) <b>No</b> <b>b</b> Sch. 8812 <b>c</b> Form 8863		<b>18</b>	<b>5,198.</b>
	<b>Add</b> any amount from Schedule 5		<b>19</b>	<b>1,516.</b>
	<b>18</b> Add lines 16 and 17. These are your total payments		<b>20a</b>	<b>1,516.</b>
	<b>19</b> If line 18 is more than line 15, subtract line 15 from line 18. This is the amount you <b>overpaid</b>		<b>21</b>	
	<b>20a</b> Amount of line 19 you want <b>refunded to you</b> . If Form 8888 is attached, check here <input type="checkbox"/>		<b>22</b>	
	<b>▶ b</b> Routing number <b>031202084</b> <b>▶ c</b> Type: <input checked="" type="checkbox"/> Checking <input type="checkbox"/> Savings		<b>23</b>	
	<b>▶ d</b> Account number <b>383005194816</b>			
	<b>21</b> Amount of line 19 you want <b>applied to your 2019 estimated tax</b>			
<b>Amount You Owe</b>	<b>22</b> <b>Amount you owe.</b> Subtract line 18 from line 15. For details on how to pay, see instructions			
	<b>23</b> Estimated tax penalty (see instructions)			

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

**Standard Deduction for—**

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

Direct deposit? See instructions.

**SCHEDULE 1**  
**(Form 1040)**

Department of the Treasury  
Internal Revenue Service

**Additional Income and Adjustments to Income**

▶ **Attach to Form 1040.**

▶ **Go to [www.irs.gov/Form1040](http://www.irs.gov/Form1040) for instructions and the latest information.**

OMB No. 1545-0074

**2018**  
Attachment  
Sequence No. **01**

Name(s) shown on Form 1040

RAJESH RAMAMOORTHY & UTTARA RAJESH IYER

Your social security number

187-86-4948

<b>Additional Income</b>	<b>1-9b</b>	Reserved . . . . .	<b>1-9b</b>	
	<b>10</b>	Taxable refunds, credits, or offsets of state and local income taxes . . . . .	<b>10</b>	
	<b>11</b>	Alimony received . . . . .	<b>11</b>	
	<b>12</b>	Business income or (loss). Attach Schedule C or C-EZ . . . . .	<b>12</b>	-1,141.
	<b>13</b>	Capital gain or (loss). Attach Schedule D if required. If not required, check here ▶ <input type="checkbox"/>	<b>13</b>	
	<b>14</b>	Other gains or (losses). Attach Form 4797 . . . . .	<b>14</b>	
	<b>15a</b>	Reserved . . . . .	<b>15b</b>	
	<b>16a</b>	Reserved . . . . .	<b>16b</b>	
	<b>17</b>	Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E	<b>17</b>	-3,100.
	<b>18</b>	Farm income or (loss). Attach Schedule F . . . . .	<b>18</b>	
	<b>19</b>	Unemployment compensation . . . . .	<b>19</b>	
	<b>20a</b>	Reserved . . . . .	<b>20b</b>	
<b>21</b>	Other income. List type and amount ▶ _____	<b>21</b>		
<b>22</b>	Combine the amounts in the far right column. If you don't have any adjustments to income, enter here and include on Form 1040, line 6. Otherwise, go to line 23 . . . . .	<b>22</b>	-4,241.	
<b>Adjustments to Income</b>	<b>23</b>	Educator expenses . . . . .	<b>23</b>	
	<b>24</b>	Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106 . . . . .	<b>24</b>	
	<b>25</b>	Health savings account deduction. Attach Form 8889 . . . . .	<b>25</b>	
	<b>26</b>	Moving expenses for members of the Armed Forces. Attach Form 3903 . . . . .	<b>26</b>	
	<b>27</b>	Deductible part of self-employment tax. Attach Schedule SE . . . . .	<b>27</b>	
	<b>28</b>	Self-employed SEP, SIMPLE, and qualified plans . . . . .	<b>28</b>	
	<b>29</b>	Self-employed health insurance deduction . . . . .	<b>29</b>	
	<b>30</b>	Penalty on early withdrawal of savings . . . . .	<b>30</b>	
	<b>31a</b>	Alimony paid <b>b</b> Recipient's SSN ▶ _____	<b>31a</b>	
	<b>32</b>	IRA deduction . . . . .	<b>32</b>	
	<b>33</b>	Student loan interest deduction . . . . .	<b>33</b>	
	<b>34</b>	Reserved . . . . .	<b>34</b>	
	<b>35</b>	Reserved . . . . .	<b>35</b>	
	<b>36</b>	Add lines 23 through 35 . . . . .	<b>36</b>	

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

Schedule 1 (Form 1040) 2018

**SCHEDULE C  
(Form 1040)**

Department of the Treasury  
Internal Revenue Service (99)

**Profit or Loss From Business  
(Sole Proprietorship)**

▶ Go to [www.irs.gov/ScheduleC](http://www.irs.gov/ScheduleC) for instructions and the latest information.  
▶ Attach to Form 1040, 1040NR, or 1041; partnerships generally must file Form 1065.

OMB No. 1545-0074

**2018**  
Attachment  
Sequence No. **09**

Name of proprietor <b>UTTARA RAJESH IYER</b>		Social security number (SSN) <b>856-08-0430</b>
<b>A</b> Principal business or profession, including product or service (see instructions) <b>PROFESSIONAL TEACHER</b>	<b>B</b> Enter code from instructions ▶ <b>6   1   1   0   0   0</b>	
<b>C</b> Business name. If no separate business name, leave blank.	<b>D</b> Employer ID number (EIN) (see instr.) 	
<b>E</b> Business address (including suite or room no.) ▶ <b>1515 RIO GRANDE DR APT NO-1603</b> City, town or post office, state, and ZIP code <b>PLANO, TX 75075</b>		
<b>F</b> Accounting method: (1) <input checked="" type="checkbox"/> Cash (2) <input type="checkbox"/> Accrual (3) <input type="checkbox"/> Other (specify) ▶		
<b>G</b> Did you "materially participate" in the operation of this business during 2018? If "No," see instructions for limit on losses		<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
<b>H</b> If you started or acquired this business during 2018, check here		<input type="checkbox"/>
<b>I</b> Did you make any payments in 2018 that would require you to file Form(s) 1099? (see instructions)		<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
<b>J</b> If "Yes," did you or will you file required Forms 1099?		<input type="checkbox"/> Yes <input type="checkbox"/> No

**Part I Income**

<b>1</b> Gross receipts or sales. See instructions for line 1 and check the box if this income was reported to you on Form W-2 and the "Statutory employee" box on that form was checked . . . . . ▶ <input type="checkbox"/>	<b>1</b>	23,759.
<b>2</b> Returns and allowances . . . . .	<b>2</b>	
<b>3</b> Subtract line 2 from line 1 . . . . .	<b>3</b>	23,759.
<b>4</b> Cost of goods sold (from line 42) . . . . .	<b>4</b>	
<b>5</b> <b>Gross profit.</b> Subtract line 4 from line 3 . . . . .	<b>5</b>	23,759.
<b>6</b> Other income, including federal and state gasoline or fuel tax credit or refund (see instructions) . . . . .	<b>6</b>	
<b>7</b> <b>Gross income.</b> Add lines 5 and 6 . . . . . ▶	<b>7</b>	23,759.

**Part II Expenses.** Enter expenses for business use of your home **only** on line 30.

<b>8</b> Advertising . . . . .	<b>8</b>	1,200.	<b>18</b> Office expense (see instructions)	<b>18</b>	
<b>9</b> Car and truck expenses (see instructions) . . . . .	<b>9</b>		<b>19</b> Pension and profit-sharing plans . . . . .	<b>19</b>	
<b>10</b> Commissions and fees . . . . .	<b>10</b>		<b>20</b> Rent or lease (see instructions):		
<b>11</b> Contract labor (see instructions) . . . . .	<b>11</b>		<b>a</b> Vehicles, machinery, and equipment	<b>20a</b>	
<b>12</b> Depletion . . . . .	<b>12</b>		<b>b</b> Other business property . . . . .	<b>20b</b>	15,000.
<b>13</b> Depreciation and section 179 expense deduction (not included in Part III) (see instructions) . . . . .	<b>13</b>		<b>21</b> Repairs and maintenance . . . . .	<b>21</b>	
<b>14</b> Employee benefit programs (other than on line 19) . . . . .	<b>14</b>		<b>22</b> Supplies (not included in Part III) . . . . .	<b>22</b>	
<b>15</b> Insurance (other than health) . . . . .	<b>15</b>		<b>23</b> Taxes and licenses . . . . .	<b>23</b>	
<b>16</b> Interest (see instructions):			<b>24</b> Travel and meals:		
<b>a</b> Mortgage (paid to banks, etc.)	<b>16a</b>		<b>a</b> Travel . . . . .	<b>24a</b>	2,400.
<b>b</b> Other . . . . .	<b>16b</b>		<b>b</b> Deductible meals (see instructions) . . . . .	<b>24b</b>	4,800.
<b>17</b> Legal and professional services	<b>17</b>		<b>25</b> Utilities . . . . .	<b>25</b>	1,500.
<b>28</b> <b>Total expenses</b> before expenses for business use of home. Add lines 8 through 27a . . . . . ▶	<b>28</b>	24,900.	<b>26</b> Wages (less employment credits) . . . . .	<b>26</b>	
<b>29</b> Tentative profit or (loss). Subtract line 28 from line 7 . . . . .	<b>29</b>	-1,141.	<b>27a</b> Other expenses (from line 48) . . . . .	<b>27a</b>	
<b>30</b> Expenses for business use of your home. Do not report these expenses elsewhere. Attach Form 8829 unless using the simplified method (see instructions). <b>Simplified method filers only:</b> enter the total square footage of: (a) your home: _____ and (b) the part of your home used for business: _____. Use the Simplified Method Worksheet in the instructions to figure the amount to enter on line 30 . . . . .	<b>30</b>		<b>27b</b> <b>Reserved for future use</b> . . . . .	<b>27b</b>	
<b>31</b> <b>Net profit or (loss).</b> Subtract line 30 from line 29. • If a profit, enter on both <b>Schedule 1 (Form 1040), line 12</b> (or <b>Form 1040NR, line 13</b> ) and on <b>Schedule SE, line 2.</b> (If you checked the box on line 1, see instructions). Estates and trusts, enter on <b>Form 1041, line 3.</b> • If a loss, you <b>must</b> go to line 32.	<b>31</b>	-1,141.			
<b>32</b> If you have a loss, check the box that describes your investment in this activity (see instructions). • If you checked 32a, enter the loss on both <b>Schedule 1 (Form 1040), line 12</b> (or <b>Form 1040NR, line 13</b> ) and on <b>Schedule SE, line 2.</b> (If you checked the box on line 1, see the line 31 instructions). Estates and trusts, enter on <b>Form 1041, line 3.</b> • If you checked 32b, you <b>must</b> attach <b>Form 6198.</b> Your loss may be limited.					

**32a**  All investment is at risk.  
**32b**  Some investment is not at risk.



**SCHEDULE E  
(Form 1040)**

**Supplemental Income and Loss**

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

OMB No. 1545-0074

**2018**

Attachment  
Sequence No. **13**

Department of the Treasury  
Internal Revenue Service (99)

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

▶ Go to [www.irs.gov/ScheduleE](http://www.irs.gov/ScheduleE) for instructions and the latest information.

Name(s) shown on return

RAJESH RAMAMOORTHY & UTTARA RAJESH IYER

Your social security number

187-86-4948

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

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

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

<b>1a</b>	Physical address of each property (street, city, state, ZIP code)				
<b>A</b>	CASA ELITE LAKESHORE GREEN DOMBIVALI, THANE Maharashtra IN 421201				
<b>B</b>					
<b>C</b>					
<b>1b</b>	Type of Property (from list below)	<b>2</b> For each rental real estate property listed above, report the number of fair rental and personal use days. Check the <b>QJV</b> box only if you meet the requirements to file as a qualified joint venture. See instructions.	Fair Rental Days	Personal Use Days	QJV
<b>A</b>	1		365	0	<input type="checkbox"/>
<b>B</b>					<input type="checkbox"/>
<b>C</b>					<input type="checkbox"/>

**Type of Property:**

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

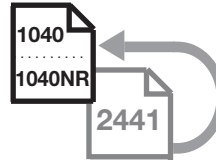
Income:	Properties:	A	B	C
<b>3</b> Rents received . . . . .	<b>3</b>	500.		
<b>4</b> Royalties received . . . . .	<b>4</b>			
<b>Expenses:</b>				
<b>5</b> Advertising . . . . .	<b>5</b>			
<b>6</b> Auto and travel (see instructions) . . . . .	<b>6</b>			
<b>7</b> Cleaning and maintenance . . . . .	<b>7</b>			
<b>8</b> Commissions. . . . .	<b>8</b>			
<b>9</b> Insurance . . . . .	<b>9</b>			
<b>10</b> Legal and other professional fees . . . . .	<b>10</b>			
<b>11</b> Management fees . . . . .	<b>11</b>			
<b>12</b> Mortgage interest paid to banks, etc. (see instructions)	<b>12</b>			
<b>13</b> Other interest. . . . .	<b>13</b>	3,600.		
<b>14</b> Repairs. . . . .	<b>14</b>			
<b>15</b> Supplies . . . . .	<b>15</b>			
<b>16</b> Taxes . . . . .	<b>16</b>			
<b>17</b> Utilities. . . . .	<b>17</b>			
<b>18</b> Depreciation expense or depletion . . . . .	<b>18</b>			
<b>19</b> Other (list) ▶ . . . . .	<b>19</b>			
<b>20</b> Total expenses. Add lines 5 through 19 . . . . .	<b>20</b>	3,600.		
<b>21</b> Subtract line 20 from line 3 (rents) and/or 4 (royalties). If result is a (loss), see instructions to find out if you must file Form 6198 . . . . .	<b>21</b>	-3,100.		
<b>22</b> Deductible rental real estate loss after limitation, if any, on Form 8582 (see instructions) . . . . .	<b>22</b>	( -3,100. )	( )	( )
<b>23a</b> Total of all amounts reported on line 3 for all rental properties . . . . .	<b>23a</b>		500.	
<b>b</b> Total of all amounts reported on line 4 for all royalty properties . . . . .	<b>23b</b>			
<b>c</b> Total of all amounts reported on line 12 for all properties . . . . .	<b>23c</b>			
<b>d</b> Total of all amounts reported on line 18 for all properties . . . . .	<b>23d</b>			
<b>e</b> Total of all amounts reported on line 20 for all properties . . . . .	<b>23e</b>		3,600.	
<b>24</b> <b>Income.</b> Add positive amounts shown on line 21. <b>Do not</b> include any losses . . . . .	<b>24</b>			
<b>25</b> <b>Losses.</b> Add royalty losses from line 21 and rental real estate losses from line 22. Enter total losses here . . . . .	<b>25</b>	( 3,100. )		
<b>26</b> <b>Total rental real estate and royalty income or (loss).</b> Combine lines 24 and 25. Enter the result here. If Parts II, III, IV, and line 40 on page 2 do not apply to you, also enter this amount on Schedule 1 (Form 1040), line 17, or Form 1040NR, line 18. Otherwise, include this amount in the total on line 41 on page 2. . . . .	<b>26</b>			-3,100.



**Child and Dependent Care Expenses**

▶ Attach to Form 1040 or Form 1040NR.

▶ Go to [www.irs.gov/Form2441](http://www.irs.gov/Form2441) for instructions and the latest information.



**2018**

Attachment Sequence No. **21**

Department of the Treasury  
Internal Revenue Service (99)

Name(s) shown on return

RAJESH RAMAMOORTHY & UTTARA RAJESH IYER

Your social security number

187-86-4948

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

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

1	(a) Care provider's name	(b) Address (number, street, apt. no., city, state, and ZIP code)	(c) Identifying number (SSN or EIN)	(d) Amount paid (see instructions)

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

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

**Part II Credit for Child and Dependent Care Expenses**

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

2	(a) Qualifying person's name		(b) Qualifying person's social security number	(c) Qualified expenses you incurred and paid in 2018 for the person listed in column (a)
	First	Last		

**3** Add the amounts in column (c) of line 2. **Don't** enter more than \$3,000 for one qualifying person or \$6,000 for two or more persons. If you completed Part III, enter the amount from line 31 . . . . . **3**

**4** Enter your **earned income**. See instructions . . . . . **4**

**5** If married filing jointly, enter your spouse's earned income (if you or your spouse was a student or was disabled, see the instructions); **all others**, enter the amount from line 4 . . . . . **5**

**6** Enter the **smallest** of line 3, 4, or 5 . . . . . **6**

**7** Enter the amount from Form 1040, line 7; or Form 1040NR, line 36 . . . . . **7**

**8** Enter on line 8 the decimal amount shown below that applies to the amount on line 7

If line 7 is:			If line 7 is:		
Over	But not over	Decimal amount is	Over	But not over	Decimal amount is
\$0—15,000		.35	\$29,000—31,000		.27
15,000—17,000		.34	31,000—33,000		.26
17,000—19,000		.33	33,000—35,000		.25
19,000—21,000		.32	35,000—37,000		.24
21,000—23,000		.31	37,000—39,000		.23
23,000—25,000		.30	39,000—41,000		.22
25,000—27,000		.29	41,000—43,000		.21
27,000—29,000		.28	43,000—No limit		.20

**9** Multiply line 6 by the decimal amount on line 8. If you paid 2017 expenses in 2018, see the instructions . . . . . **9**

**10** Tax liability limit. Enter the amount from the Credit Limit Worksheet in the instructions. . . . . **10**

**11** **Credit for child and dependent care expenses.** Enter the **smaller** of line 9 or line 10 here and on Schedule 3 (Form 1040), line 49; or Form 1040NR, line 47 . . . . . **11**

**Part III Dependent Care Benefits**

<b>12</b> Enter the total amount of <b>dependent care benefits</b> you received in 2018. Amounts you received as an employee should be shown in box 10 of your Form(s) W-2. <b>Don't</b> include amounts reported as wages in box 1 of Form(s) W-2. If you were self-employed or a partner, include amounts you received under a dependent care assistance program from your sole proprietorship or partnership . . . . .	<b>12</b>	5,000.
<b>13</b> Enter the amount, if any, you carried over from 2017 and used in 2018 during the grace period. See instructions . . . . .	<b>13</b>	
<b>14</b> Enter the amount, if any, you forfeited or carried forward to 2019. See instructions . . . . .	<b>14</b>	( )
<b>15</b> Combine lines 12 through 14. See instructions . . . . .	<b>15</b>	5,000.
<b>16</b> Enter the total amount of <b>qualified expenses</b> incurred in 2018 for the care of the <b>qualifying person(s)</b> . . . . .	<b>16</b>	
<b>17</b> Enter the <b>smaller</b> of line 15 or 16 . . . . .	<b>17</b>	0.
<b>18</b> Enter your <b>earned income</b> . See instructions . . . . .	<b>18</b>	73,772.
<b>19</b> Enter the amount shown below that applies to you. <ul style="list-style-type: none"> <li>• If married filing jointly, enter your spouse's earned income (if you or your spouse was a student or was disabled, see the instructions for line 5).</li> <li>• If married filing separately, see instructions.</li> <li>• All others, enter the amount from line 18.</li> </ul>	<b>19</b>	0.
<b>20</b> Enter the <b>smallest</b> of line 17, 18, or 19 . . . . .	<b>20</b>	0.
<b>21</b> Enter \$5,000 (\$2,500 if married filing separately <b>and</b> you were required to enter your spouse's earned income on line 19). . . . .	<b>21</b>	5,000.
<b>22</b> Is any amount on line 12 from your sole proprietorship or partnership? <input checked="" type="checkbox"/> <b>No.</b> Enter -0-. <input type="checkbox"/> <b>Yes.</b> Enter the amount here . . . . .	<b>22</b>	0.
<b>23</b> Subtract line 22 from line 15 . . . . .	<b>23</b>	5,000.
<b>24</b> <b>Deductible benefits.</b> Enter the <b>smallest</b> of line 20, 21, or 22. Also, include this amount on the appropriate line(s) of your return. See instructions . . . . .	<b>24</b>	0.
<b>25</b> <b>Excluded benefits.</b> If you checked "No" on line 22, enter the smaller of line 20 or 21. Otherwise, subtract line 24 from the smaller of line 20 or line 21. If zero or less, enter -0- . . . . .	<b>25</b>	0.
<b>26</b> <b>Taxable benefits.</b> Subtract line 25 from line 23. If zero or less, enter -0-. Also, include this amount on Form 1040, line 1; or Form 1040NR, line 8. On the dotted line next to Form 1040, line 1; or Form 1040NR, line 8, enter "DCB" . . . . .	<b>26</b>	5,000.

To claim the child and dependent care credit, complete lines 27 through 31 below.

<b>27</b> Enter \$3,000 (\$6,000 if two or more qualifying persons) . . . . .	<b>27</b>	
<b>28</b> Add lines 24 and 25 . . . . .	<b>28</b>	
<b>29</b> Subtract line 28 from line 27. If zero or less, <b>stop</b> . You can't take the credit. <b>Exception.</b> If you paid 2017 expenses in 2018, see the instructions for line 9 . . . . .	<b>29</b>	
<b>30</b> Complete line 2 on the front of this form. <b>Don't</b> include in column (c) any benefits shown on line 28 above. Then, add the amounts in column (c) and enter the total here. . . . .	<b>30</b>	
<b>31</b> Enter the <b>smaller</b> of line 29 or 30. Also, enter this amount on line 3 on the front of this form and complete lines 4 through 11 . . . . .	<b>31</b>	

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

Taxpayer name(s) shown on return <b>RAJESH RAMAMOORTHY &amp; UTTARA RAJESH IYER</b>	Taxpayer identification number <b>187-86-4948</b>
Enter preparer's name and PTIN <b>APPANA RUPA VENKATA SATYA SAI MANIKUMAR P02090332</b>	

**Part I Due Diligence Requirements**

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

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

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

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

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

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

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

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

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

**Part VI Eligibility Certification**

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

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