

IRS e-file Signature Authorization

2017

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 SACHIN B SAPKAL	Social security number 799-64-4147
Spouse's name SWATI SAPKAL	Spouse's social security number 955-96-4025

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	85,122.
2 Total tax (Form 1040, line 63; Form 1040A, line 39; Form 1040EZ, line 12; Form 1040NR, line 61)	2	5,744.
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	11,023.
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	5,279.
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

4	4	1	4	7
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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

6	4	0	2	5
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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					
---	---	---	---	---	---	--	--	--	--	--

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

See separate instructions.

Your first name and initial SACHIN B	Last name SAPKAL	Your social security number 799-64-4147
If a joint return, spouse's first name and initial SWATI	Last name SAPKAL	Spouse's social security number 955-96-4025
Home address (number and street). If you have a P.O. box, see instructions. 2401 SOUTH APPLE ST		Apt. no. 1108
City, town or post office, state, and ZIP code. If you have a foreign address, also complete spaces below (see instructions). BOISE ID 83706		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. <input type="checkbox"/> You <input type="checkbox"/> Spouse
Foreign country name	Foreign province/state/county	Foreign postal code

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:		(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)
(1) First name	Last name			
MANAS	SAPKAL	955-96-4091	Son	<input checked="" type="checkbox"/>
				<input type="checkbox"/>
				<input type="checkbox"/>
				<input type="checkbox"/>

If more than four dependents, see instructions and check here

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

d Total number of exemptions claimed

Income

7	Wages, salaries, tips, etc. Attach Form(s) W-2	7	86,147.
8a	Taxable interest. Attach Schedule B if required	8a	
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	
11	Alimony received	11	
12	Business income or (loss). Attach Schedule C or C-EZ	12	
13	Capital gain or (loss). Attach Schedule D if required. If not required, check here <input type="checkbox"/>	13	
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	-1,025.
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	85,122.

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	
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	
37	Subtract line 36 from line 22. This is your adjusted gross income ▶	37	85,122.

Tax and Credits

38 Amount from line 37 (adjusted gross income) **38** 85,122.

39a Check **You** were born before January 2, 1953, **Blind.** } **Total boxes**
 if: **Spouse** was born before January 2, 1953, **Blind.** } **checked ▶ 39a**

b If your spouse itemizes on a separate return or you were a dual-status alien, check here ▶ **39b**

40 **Itemized deductions** (from Schedule A) or your **standard deduction** (see left margin) **40** 21,804.

41 Subtract line 40 from line 38 **41** 63,318.

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** 51,168.

44 **Tax** (see instructions). Check if any from: **a** Form(s) 8814 **b** Form 4972 **c** **44** 6,744.

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** 6,744.

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** 1,000.

53 Residential energy credits. Attach Form 5695 **53**

54 Other credits from Form: **a** 3800 **b** 8801 **c** **54**

55 Add lines 48 through 54. These are your **total credits** **55** 1,000.

56 Subtract line 55 from line 47. If line 55 is more than line 47, enter -0- **56** 5,744.

Other Taxes

57 Self-employment tax. Attach Schedule SE **57**

58 Unreported social security and Medicare tax from Form: **a** 4137 **b** 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 **61**

62 Taxes from: **a** Form 8959 **b** Form 8960 **c** Instructions; enter code(s) **62**

63 Add lines 56 through 62. This is your **total tax** **63** 5,744.

Payments

64 Federal income tax withheld from Forms W-2 and 1099 **64** 11,023.

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**

72 Credit for federal tax on fuels. Attach Form 4136 **72**

73 Credits from Form: **a** 2439 **b** Reserved **c** 8885 **d** **73**

74 Add lines 64, 65, 66a, and 67 through 73. These are your **total payments** **74** 11,023.

Refund

75 If line 74 is more than line 63, subtract line 63 from line 74. This is the amount you **overpaid** **75** 5,279.

76a Amount of line 75 you want **refunded to you**. If Form 8888 is attached, check here **76a** 5,279.

b Routing number 3 2 5 0 7 0 7 6 0 **c** Type: Checking Savings

d Account number 8 6 2 2 8 7 3 9 3

77 Amount of line 75 you want **applied to your 2018 estimated tax** ▶ **77**

Amount You Owe

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 if self-employed PTIN
 APPANA RUPA VENKATA SATYA SAI MANI KUMAR APPANA RUPA VENKATA SATYA SAI MANI KUMAR 05/23/2018 P02090332

Firm's name ▶ GLOBAL TAXES LLC Firm's EIN ▶ 30-1017196

Firm's address ▶ 2530 Pebble Creek Ln Cumming GA 30041 Phone no. (678)965-9729

**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

SACHIN B & SWATI SAPKAL

Your social security number

799-64-4147

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):		
a	<input checked="" type="checkbox"/> Income taxes, or	5	4,690.
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	4,690.

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	18,816.
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	18,816.
25	Enter amount from Form 1040, line 38 25 85,122.		
26	Multiply line 25 by 2% (0.02)	26	1,702.
27	Subtract line 26 from line 24. If line 26 is more than line 24, enter -0-	27	17,114.

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?		
	<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.	29	21,804.
	<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 E
(Form 1040)**

Supplemental Income and Loss

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

OMB No. 1545-0074

2017
Attachment
Sequence No. **13**

Department of the Treasury
Internal Revenue Service (99)

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

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

Name(s) shown on return

Your social security number

SACHIN B & SWATI SAPKAL

799-64-4147

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 2017 that would require you to file Form(s) 1099? (see instructions) Yes No

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

1a	Physical address of each property (street, city, state, ZIP code)				
A	FLAT NO.29 FREMOUNT HILLS PUNE PUNE IN 411046				
B					
C					
1b	Type of Property (from list below)	2 For each rental real estate property listed above, report the number of fair rental and personal use days. Check the QJV box only if you meet the requirements to file as a qualified joint venture. See instructions.	Fair Rental Days	Personal Use Days	QJV
A	3		A 365	0	<input type="checkbox"/>
B			B		<input type="checkbox"/>
C			C		<input type="checkbox"/>

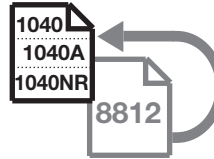
Type of Property:

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

Income:		Properties:	A	B	C
3	Rents received	3	350.		
4	Royalties received	4			
Expenses:					
5	Advertising	5			
6	Auto and travel (see instructions)	6			
7	Cleaning and maintenance	7			
8	Commissions.	8			
9	Insurance	9			
10	Legal and other professional fees	10			
11	Management fees	11			
12	Mortgage interest paid to banks, etc. (see instructions)	12	1,375.		
13	Other interest.	13			
14	Repairs.	14			
15	Supplies	15			
16	Taxes	16			
17	Utilities.	17			
18	Depreciation expense or depletion	18			
19	Other (list) ▶	19			
20	Total expenses. Add lines 5 through 19	20	1,375.		
21	Subtract line 20 from line 3 (rents) and/or 4 (royalties). If result is a (loss), see instructions to find out if you must file Form 6198	21	-1,025.		
22	Deductible rental real estate loss after limitation, if any, on Form 8582 (see instructions)	22	(-1,025.)	()	()
23a	Total of all amounts reported on line 3 for all rental properties	23a		350.	
b	Total of all amounts reported on line 4 for all royalty properties	23b			
c	Total of all amounts reported on line 12 for all properties	23c		1,375.	
d	Total of all amounts reported on line 18 for all properties	23d			
e	Total of all amounts reported on line 20 for all properties	23e		1,375.	
24	Income. Add positive amounts shown on line 21. Do not include any losses	24			
25	Losses. Add royalty losses from line 21 and rental real estate losses from line 22. Enter total losses here	25	(1,025.)
26	Total rental real estate and royalty income or (loss). Combine lines 24 and 25. Enter the result here. If Parts II, III, IV, and line 40 on page 2 do not apply to you, also enter this amount on Form 1040, line 17, or Form 1040NR, line 18. Otherwise, include this amount in the total on line 41 on page 2 ^{NPA}	26			-1,025.

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

SACHIN B & SWATI SAPKAL

Your social security number

799-64-4147

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


1 If you file Form 2555 or 2555-EZ, stop here; you cannot claim the additional child tax credit.				
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:				
1040 filers: Enter the amount from line 6 of your Child Tax Credit Worksheet (see the instructions for Form 1040, line 52).			1	1,000.
1040A filers: Enter the amount from line 6 of your Child Tax Credit Worksheet (see the instructions for Form 1040A, line 35).				
1040NR filers: Enter the amount from line 6 of your Child Tax Credit Worksheet (see the instructions for Form 1040NR, line 49).				
2 Enter the amount from Form 1040, line 52; Form 1040A, line 35; or Form 1040NR, line 49			2	1,000.
3 Subtract line 2 from line 1. If zero, stop here; you cannot claim this credit			3	0.
4a Earned income (see separate instructions)	4a			
b Nontaxable combat pay (see separate instructions)	4b			
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			5	
6 Multiply the amount on line 5 by 15% (0.15) and enter the result			6	
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.				

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-.	8	
9	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. 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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 Enter this amount on
 Form 1040, line 67,
 Form 1040A, line 43, or
 Form 1040NR, line 64.

Health Savings Accounts (HSAs)

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

Name(s) shown on Form 1040 or Form 1040NR
SACHIN B SAPKAL

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

799-64-4147

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

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

1	Check the box to indicate your coverage under a high-deductible health plan (HDHP) during 2017 (see instructions) ▶	<input type="checkbox"/> Self-only	<input checked="" type="checkbox"/> Family
2	HSA contributions you made for 2017 (or those made on your behalf), including those made from January 1, 2018, through April 17, 2018, that were for 2017. Do not include employer contributions, contributions through a cafeteria plan, or rollovers (see instructions)	2	0.
3	If you were under age 55 at the end of 2017, and on the first day of every month during 2017, you were, or were considered, an eligible individual with the same coverage, enter \$3,400 (\$6,750 for family coverage). All others , see the instructions for the amount to enter	3	6,750.
4	Enter the amount you and your employer contributed to your Archer MSAs for 2017 from Form 8853, lines 1 and 2. If you or your spouse had family coverage under an HDHP at any time during 2017, also include any amount contributed to your spouse's Archer MSAs	4	0.
5	Subtract line 4 from line 3. If zero or less, enter -0-	5	6,750.
6	Enter the amount from line 5. But if you and your spouse each have separate HSAs and had family coverage under an HDHP at any time during 2017, see the instructions for the amount to enter	6	6,750.
7	If you were age 55 or older at the end of 2017, married, and you or your spouse had family coverage under an HDHP at any time during 2017, enter your additional contribution amount (see instructions)	7	
8	Add lines 6 and 7	8	6,750.
9	Employer contributions made to your HSAs for 2017	9	1,250.
10	Qualified HSA funding distributions	10	
11	Add lines 9 and 10	11	1,250.
12	Subtract line 11 from line 8. If zero or less, enter -0-	12	5,500.
13	HSA deduction. Enter the smaller of line 2 or line 12 here and on Form 1040, line 25, or Form 1040NR, line 25	13	0.

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

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

14a	Total distributions you received in 2017 from all HSAs (see instructions)	14a	
b	Distributions included on line 14a that you rolled over to another HSA. Also include any excess contributions (and the earnings on those excess contributions) included on line 14a that were withdrawn by the due date of your return (see instructions)	14b	
c	Subtract line 14b from line 14a	14c	
15	Qualified medical expenses paid using HSA distributions (see instructions)	15	
16	Taxable HSA distributions. Subtract line 15 from line 14c. If zero or less, enter -0-. Also, include this amount in the total on Form 1040, line 21, or Form 1040NR, line 21. On the dotted line next to line 21, enter "HSA" and the amount	16	
17a	If any of the distributions included on line 16 meet any of the Exceptions to the Additional 20% Tax (see instructions), check here ▶ <input type="checkbox"/>		
b	Additional 20% tax (see instructions). Enter 20% (0.20) of the distributions included on line 16 that are subject to the additional 20% tax. Also include this amount in the total on Form 1040, line 62, or Form 1040NR, line 60. Check box c on Form 1040, line 62, or box b on Form 1040NR, line 60. Enter "HSA" and the amount on the line next to the box	17b	

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

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

Paid Preparer's Due Diligence Checklist

Earned Income Credit (EIC), American Opportunity Tax Credit (AOTC), Child Tax Credit (CTC), and Additional Child Tax Credit (ACTC)

2017

Department of the Treasury
Internal Revenue Service

**To be completed by preparer and filed with Form 1040, 1040A, 1040EZ, 1040NR, 1040SS, or 1040PR.
Go to www.irs.gov/Form8867 for instructions and the latest information.**

Attachment
Sequence No. **70**

Taxpayer name(s) shown on return SACHIN B & SWATI SAPKAL	Taxpayer identification number 799-64-4147
Enter preparer's name and PTIN APPANA RUPA VENKATA SATYA SAI MANI KUMAR P02090332	

Part I Due Diligence Requirements

Please check the appropriate box for the credit(s) claimed on this return and complete the related Parts I-IV for the credit(s) claimed (check all that apply).	EIC <input type="checkbox"/>	CTC/ACTC <input checked="" type="checkbox"/>	AOTC <input type="checkbox"/>
1 Did you complete the return based on information for tax year 2017 provided by the taxpayer or reasonably obtained by you?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No		
2 Did you complete the applicable EIC and/or CTC/ACTC worksheets found in the Form 1040, 1040A, 1040EZ, 1040SS, 1040PR, or 1040NR instructions, and/or the AOTC worksheet found in the Form 8863 instructions, or your own worksheet(s) that provides the same information, and all related forms and schedules for each credit claimed?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No		
3 Did you satisfy the knowledge requirement? To meet the knowledge requirement, you must do both of the following: • Interview the taxpayer, ask questions, and document the taxpayer's responses to determine that the taxpayer is eligible to claim the credit(s) • Review information to determine that the taxpayer is eligible to claim the credit(s) and for what amount	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No		
4 Did any information provided by the taxpayer, a third party, or reasonably known to you, in connection with preparing the return, appear to be incorrect, incomplete, or inconsistent? (If "Yes," answer questions 4a and 4b. If "No," go to question 5.)	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
a Did you make reasonable inquiries to determine the correct, complete, and consistent information?	<input type="checkbox"/> Yes <input type="checkbox"/> No		
b Did you document your inquiries? (Documentation should include the questions you asked, whom you asked, when you asked, the information that was provided, and the impact the information had on your preparation of the return.)	<input type="checkbox"/> Yes <input type="checkbox"/> No		
5 Did you satisfy the record retention requirement? To meet the record retention requirement, you must keep a copy of your documentation referenced in 4b, a copy of this Form 8867, a copy of applicable worksheets, a record of how, when, and from whom the information used to prepare Form 8867 and worksheet(s) was obtained, and a copy of any document(s) provided by the taxpayer that you relied on to determine eligibility or to compute the amount for the credit(s) List those documents, if any, that you relied on. _____ _____ _____	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No		
6 Did you ask the taxpayer whether he/she could provide documentation to substantiate eligibility for and the amount of the credit(s) claimed on the return if his/her return is selected for audit?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No		
7 Did you ask the taxpayer if any of these credits were disallowed or reduced in a previous year? (If credits were disallowed or reduced, go to question 7a; if not, go to question 8.)	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No		
a Did you complete the required recertification Form 8862?	<input type="checkbox"/> Yes <input type="checkbox"/> No <input checked="" type="checkbox"/> N/A		
8 If the taxpayer is reporting self-employment income, did you ask questions to prepare a complete and correct Form 1040, Schedule C?	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> N/A		

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

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

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

10a Did all children for whom the taxpayer is claiming the CTC/ACTC reside with the taxpayer? (If "Yes," go to question 10c; if "No," go to question 10b.)		<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	
b Did you ask if there is an active Form 8332, Release/Revocation of Claim to Exemption for Child by Custodial Parent, or a similar statement in place and, if applicable, did you attach it to the return?		<input type="checkbox"/> Yes <input type="checkbox"/> No <input checked="" type="checkbox"/> N/A	
c Have you determined that the taxpayer has not released the claim to another person?		<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> N/A	

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

11 Did the taxpayer provide substantiation such as 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 Credit Eligibility Certification

- **You have complied with all due diligence requirements with respect to the credits claimed 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 in what amount(s);
 - B. Complete this Form 8867 truthfully and accurately and complete the actions described in this checklist for all credits 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 credits claimed,
 - 3. Copies of any taxpayer documents you may have relied upon to determine eligibility for and the amount of the credit(s),
 - 4. A record of how, when, and from whom the information used to prepare this form and worksheet(s) was obtained, and
 - 5. A record of any additional questions you may have asked to determine eligibility for and amount of the credits, and the taxpayer’s answers.

► **If you have not complied with all due diligence requirements for all credits claimed, you may have to pay a \$510 penalty for each credit for which you have failed to comply.**

12 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
-----------------------------------------------------------------------------------------------------------------------------------------------	---------------------------------------------------------------------

Unreimbursed Employee Business Expenses

Department of the Treasury
Internal Revenue Service (99)

▶ **Attach to Form 1040 or Form 1040NR.**
▶ **Go to www.irs.gov/Form2106EZ for the latest information.**

2017
Attachment
Sequence No. **129A**

Your name SACHIN B SAPKAL	Occupation in which you incurred expenses	Social security number 799-64-4147
------------------------------	-------------------------------------------	---------------------------------------

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	Travel expense while away from home overnight, including lodging, airplane, car rental, etc. Don't include meals and entertainment	3	15,000.
4	Business expenses not included on lines 1 through 3. Don't include meals and entertainment	4	1,416.
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	18,816.

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

SACHIN B & SWATI SAPKAL

Five Year Tax History:					
	2013	2014	2015	2016	2017
Filing status					MFJ
Total income					85,122.
Adjustments to income					
Adjusted gross income					85,122.
Tax expense					4,690.
Interest expense . . .					
Contributions					
Miscellaneous deductions					17,114.
Other Itemized Deductions					
Total itemized/standard deduction . .					21,804.
Exemption amount . .					12,150.
Taxable income					51,168.
Tax					6,744.
Alternative min tax . .					
Total credits					1,000.
Other taxes					
Payments					11,023.
Form 2210 penalty . .					
Amount owed					
Applied to next year's estimated tax .					
Refund					5,279.
Effective tax rate % . .					6.75
**Tax bracket %					15.0

**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 (SACHIN B & SWATI SAPKAL) and Social Security Number (799-64-4147)

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 Input field (checkboxes, with 'X' in the last one)

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) 44147 Spouse's PIN (5 numbers) 64025 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 SAPKAL
 First name SACHIN
 Middle initial B Suffix _____
 Social security no. 799-64-4147
 Occupation SOFTWARE ENGINEER
 Date of birth 11/20/1981 (mm/dd/yyyy)
 Age as of 1-1-2018 36
 Date of death _____
 Legally blind
 E-mail address sapkalsachin@gmail.com
 Work phone _____ Ext _____
 Cell phone (208)392-0472
 Home phone _____
 Fax number _____

Spouse:

Last name (if different) SAPKAL
 First name SWATI
 Middle initial _____ Suffix _____
 Social security no. 955-96-4025
 Occupation HOMEMAKER
 Date of birth 04/08/1984 (mm/dd/yyyy)
 Age as of 1-1-2018 33
 Date of death _____
 Legally blind
 E-mail address sapkalsachin@gmail.com
 Work phone _____ Ext _____
 Cell phone (208)392-0472
Note: Work phone is transmitted for electronic funds withdrawal.

Best contact phone number Taxpayer cell phone (208)392-0472
 Print phone number on Form 1040 . . . Home Taxpayer work Spouse work

US Address:

Address 2401 SOUTH APPLE ST Apt no. I108
 City BOISE State ID ZIP code 83706

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		
MANAS SAPKAL		955-96-4091 Son	04/14/2011	6	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

SACHIN B & SWATI SAPKAL

Social Security Number

799-64-4147

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 ID
License number ZH480623H
Issue date 09/27/2017
Expiration date 02/12/2020
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: SACHIN B & SWATI SAPKAL; Social Security Number: 799-64-4147

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

ERO Name: GLOBAL TAXES LLC; ERO Electronic Filers Identification Number (EFIN): 587278; ERO Address: 2530 Pebble Creek Ln; City: Cumming, State: GA, ZIP Code: 30041

Paid Preparer Information

Firm Name: GLOBAL TAXES LLC; Social Security Number or PTIN: P02090332; Name: APPANA RUPA VENKATA SATYA SAI MANI KUMAR; Address: 2530 Pebble Creek Ln; City: Cumming, State: GA, ZIP Code: 30041; Phone Number: (678)965-9729; E-mail Address: kumar@gtaxfile.com

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 *
New York
Vermont

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 SACHIN B & SWATI SAPKAL	Social Security Number 799-64-4147
----------------------------------------------------	---------------------------------------

Form W-2 Employer	SP	Wages	Federal Tax	State Wages	State Tax
MICRON TECHNOLOGY INC		73,742.	9,810.	73,742.	4,098.
IBM INDIA PRIVATE LIMITED		12,405.	1,213.	12,405.	592.
Totals		86,147.	11,023.	86,147.	4,690.

Form W-2 Summary

Box No.	Description	Taxpayer	Spouse	Total
1	Total wages, tips and compensation:			
	Non-statutory & statutory wages not on Sch C . . .	86,147.		86,147.
	Statutory wages reported on Schedule C			
	Foreign wages included in total wages.			
	Unreported tips.	0.		0.
2	Total federal tax withheld	11,023.		11,023.
3 & 7	Total social security wages/tips	86,147.		86,147.
4	Total social security tax withheld	5,608.		5,608.
5	Total Medicare wages and tips	86,147.		86,147.
6	Total Medicare tax withheld	1,312.		1,312.
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	17,122.		17,122.
b	Elective deferrals to qualified plans	4,309.		4,309.
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			
i	Uncollected social security and RRTA tier 1			
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	12,813.		12,813.
14 a	Total deductible mandatory state tax			
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	86,147.		86,147.
17	Total state tax withheld	4,690.		4,690.
19	Total local tax withheld.			

Name as shown on return SACHIN B SAPKAL	Social Security Number 799-64-4147
--------------------------------------------	---------------------------------------

Employer EIN 75-1618004
Employer Name MICRON TECHNOLOGY INC
 Name (cont.) _____
Street Address or P. O. Box 8000 S FEDERAL WAY
City BOISE **State** ID **ZIP** 83716
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	73,742.	2 Federal tax withheld	9,810.
3 Social security wages	73,742.	4 Social sec tax withheld	4,839.
5 Medicare wages and tips	73,742.	6 Medicare tax withheld	1,132.
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	27.	A: Enter amount attributable to RRTA Tier 2 tax
D	4,309.	M: Enter amount attributable to RRTA Tier 2 tax
DD	9,506.	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
ID	000146430	73,742.	4,098.

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	
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 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).

Keep for your records

SACHIN B SAPKAL

799-64-4147 Page 2

Employer Name MICRON TECHNOLOGY INC

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. 799-64-4147
First name M.I. Last name Suff.
SACHIN B SAPKAL
Address City St ZIP code
2401 SOUTH APPLE ST, Apt. 1108 BOISE ID 83706
Foreign Province/County Foreign Postal Code
Foreign Country

► Keep for your records

Name as shown on return SACHIN B SAPKAL	Social Security Number 799-64-4147
--------------------------------------------	---------------------------------------

Employer EIN 52-2061430
Employer Name IBM INDIA PRIVATE LIMITED
 Name (cont.) _____
Street Address or P. O. Box 3039 CORNWALLIS RD
City RESEARCH TRIANGLE PARK **State** NC **ZIP** 27709
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	12,405.	2 Federal tax withheld	1,213.
3 Social security wages	12,405.	4 Social sec tax withheld	769.
5 Medicare wages and tips	12,405.	6 Medicare tax withheld	180.
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	3.	A: Enter amount attributable to RRTA Tier 2 tax
W	1,250.	M: Enter amount attributable to RRTA Tier 2 tax
DD	2,027.	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
ID	003248245	12,405.	592.

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** 7777-4a0f-94d8-b11b
10 Dependent care benefits (Check if employer furnished care at work) **10** _____
 Dependent care benefits - Amount forfeited from flexible spending account
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).

Keep for your records

SACHIN B SAPKAL	799-64-4147 Page 2
Employer Name IBM INDIA PRIVATE LIMITED	

Part I Statutory employees

A <input type="checkbox"/> Box 13a. Statutory employee B <input type="checkbox"/> Deducting expenses in connection with this income C <input type="checkbox"/> 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 <input type="checkbox"/> Pay self-employment tax on housing or parsonage allowance only		
2 <input type="checkbox"/> Pay self-employment tax on W-2 income only		
3 <input type="checkbox"/> Pay self-employment tax on W-2 income and housing allowance		
4 <input type="checkbox"/> 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 <input type="checkbox"/> Pay self-employment tax on this W-2 income		
2 <input type="checkbox"/> 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 <input type="checkbox"/> 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. 799-64-4147

First name M.I. Last name Suff.
 SACHIN B SAPKAL

Address City St ZIP code
 2401 SOUTH APPLE ST, Apt. 1108 BOISE ID 83706

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. ▶ _____

Name as Shown on Return
SACHIN B & SWATI SAPKAL

Social Security No.
799-64-4147

- Note:**
- To be a qualifying child for the child tax credit, the child must be **under age 17** at the end of 2017 and meet the other requirements listed in the instructions for Form 1040 or 1040A.
 - If applicable, first complete Form 2555, Foreign Earned Income and enter any exclusion of income from U.S. Possessions on the Federal Information Worksheet.

Part 1

1	Number of qualifying children: <u>1</u> X \$1,000. Enter the result	1	1,000.
2	Enter the amount from Form 1040, line 38, or Form 1040A, line 22	2	85,122.
3	1040 filers: enter the total of any — <ul style="list-style-type: none"> Exclusion of income from Puerto Rico, and Amounts from Form 2555, lines 45 and 50; Form 2555-EZ, line 18; and Form 4563, line 15. 1040A filers: Enter -0-.	3	0.
4	Add lines 2 and 3. Enter the total	4	85,122.
5	Enter the amount shown below for your filing status. <ul style="list-style-type: none"> Married filing jointly — \$110,000 Single, head of household, or qualifying widow(er) — \$75,000 Married filing separately — \$55,000 	5	110,000.
6	Is the amount on line 4 more than the amount on line 5? <input checked="" type="checkbox"/> No. Leave line 6 blank. Enter -0- on line 7. <input type="checkbox"/> Yes. Subtract line 5 from line 4 If the result is not a multiple of \$1,000, increase it to the next multiple of \$1,000. For example, increase \$425 to \$1,000, increase \$1,025 to \$2,000, etc.	6	
7	Multiply the amount on line 6 by 5% (.05). Enter the result.	7	0.
8	Is the amount on line 1 more than the amount on line 7? <input type="checkbox"/> No. Stop. You cannot take the child tax credit on Form 1040, line 52, or Form 1040A, line 35. You also cannot take the additional child tax credit on Form 1040, line 67, or Form 1040A, line 43. Complete the rest of your Form 1040 or 1040A. <input checked="" type="checkbox"/> Yes. Subtract line 7 from line 1. Enter the result. <i>Go to Part 2</i>	8	1,000.

Part 2

9	Enter the amount from Form 1040, line 47, or Form 1040A, line 30	9	6,744.
10	Add the amounts from — Form 1040, line 48 Form 1040, line 49, or Form 1040A, line 31 + Form 1040, line 50, or Form 1040A, line 33 + Form 1040, line 51, or Form 1040A, line 34 + Form 5695, line 30 + Form 8910, line 15 + Form 8936, line 23 + Schedule R, line 22 + Enter the total	10	0.
11	Are you claiming any of the following credits? <ul style="list-style-type: none"> Mortgage interest credit, Form 8396 Adoption Credit, Form 8839 Residential energy efficient property credit, Form 5695, Part I District of Columbia first-time homebuyer credit, Form 8859 <input checked="" type="checkbox"/> No. Enter the amount from line 10. <input type="checkbox"/> Yes. If you are filing Form 2555, enter the amount from line 10. Otherwise, Complete the <i>Line 11 Worksheet</i> below to figure the amount to enter here.	11	0.
12	Subtract line 11 from line 9. Enter the result.	12	6,744.
13	Is the amount on line 8 of this worksheet more than the amount on line 12? <input checked="" type="checkbox"/> No. Enter the amount from line 8 <input type="checkbox"/> Yes. Enter the amount from line 12. See the TIP below.	13	1,000.

Enter this amount on Form 1040, line 52, or Form 1040A, line 35.

- TIP:** You may be able to take the **additional child tax credit** on Form 1040, line 67, or Form 1040A, line 43, only if you answered 'Yes' on line 13.
- First, complete your Form 1040 through line 66a (also complete line 71), or Form 1040A through line 42a.
 - Then, use Parts II through IV of Schedule 8812 to figure any additional child tax credit.

Caution: Use this worksheet only if you answered 'Yes' on line 11 of the *Child Tax Credit Worksheet* above.

1	Enter the amount from line 8 of the <i>Child Tax Credit Worksheet</i> above.	1	
2	Enter earned income from the Earned Income Worksheet that applies to you	2	
3	Is the amount on line 2 more than \$3,000? <input type="checkbox"/> No. Leave line 3 blank, enter -0- on line 4, and go to line 5. <input type="checkbox"/> Yes. Subtract \$3,000 from the amount on line 2. Enter the result	3	
4	Multiply the amount on line 3 by 15% (.15) and enter the result	4	
5	Is the amount on line 1 of the Child Tax Credit Worksheet \$3,000 or more? <input type="checkbox"/> No. If line 4 above is: <ul style="list-style-type: none"> • Zero, enter the amount from line 1 above on line 12 of this worksheet. Do not complete the rest of this worksheet. Instead, go back to the Child Tax Credit Worksheet and do the following. Enter the amount from line 10, on line 11 and complete lines 12 and 13. • More than zero, leave lines 6 through 9 blank, enter -0- on line 10, and go to line 11 below. <input type="checkbox"/> Yes. If line 4 above is equal to or more than line 1 above, leave lines 6 through 9 blank, enter -0- on line 10, and go to line 11 below. Otherwise, complete lines 58, 66a, and 71 of your return if they apply to you and then go to line 6. If married filing jointly, include your spouse's amounts with yours when completing lines 6 and 7.		
6	Enter the total of the following amounts from Form(s) W-2: <ul style="list-style-type: none"> • Social security taxes from box 4, and • Medicare taxes from box 6. Railroad employees, see Note below.	6	6,857.
7	1040 filers: Enter the total of any — <ul style="list-style-type: none"> • Amounts from Form 1040, line 27 and 58, and • Any taxes that you identified using code "UT" and entered on line 62. 1040A filers: Enter -0-.	7	
8	Add lines 6 and 7. Enter the total	8	
9	1040 filers: Enter the total of the amounts from Form 1040, lines 66a and 71. 1040A filers: Enter the total of any — <ul style="list-style-type: none"> • Amount from Form 1040A, line 42a, and • Excess social security and tier 1 RRTA taxes withheld that you entered to the left of Form 1040A, line 46. 	9	
10	Subtract line 9 from line 8. If zero or less, enter -0-	10	
11	Enter the larger of line 4 or line 10	11	
12	Is the amount on line 11 of this worksheet more than the amount on line 1? <input type="checkbox"/> No. Subtract line 11 from line 1. Enter the result <input type="checkbox"/> Yes. Enter -0-.	12	
13	Next, figure the amount of any of the following credits that you are claiming. <ul style="list-style-type: none"> • Mortgage interest credit, Form 8396 • Adoption Credit, Form 8839 • Residential energy efficient property credit, Form 5695, Part I • District of Columbia first-time homebuyer credit, Form 8859 Then, go to line 13. Enter the total of the amounts from — <ul style="list-style-type: none"> • Form 8396, line 9, and • Form 8839, line 16 and • Form 5695, line 15, and • Form 8859, line 3. 	13	
14	Enter the amount from line 10 of the Child Tax Credit Worksheet	14	
15	Add lines 13 and 14. Enter the total	15	

Enter this amount on line 11 of the Child Tax Credit Worksheet.

Note: Railroad Employees

Include the following taxes in the total on line 6 of the *Line 11 Worksheet*:

- Tier 1 tax withheld from your pay. This tax should be shown in box 14 of your W-2 form(s) and identified as 'Tier 1 tax.'
- If you were an employee rep., 50% of the total Tier 1 tax and Tier 1 Medicare tax you paid for 2017.

Tax Payments Worksheet

2017

▶ Keep for your records

Name(s) Shown on Return SACHIN B & SWATI SAPKAL	Social Security Number 799-64-4147
---------------------------------------------------------------	----------------------------------------------

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			11,023.	4,690.	
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	St	Loc			
18 a	Other withholding	St	Loc			
b	Other withholding	St	Loc			
c	Other withholding	St	Loc			
d	Additional Medicare Tax					
19	Total Withholding Lines 10 through 18d			11,023.	4,690.	
20	Total Tax Payments for 2017			11,023.	4,690.	

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)				

Earned Income Worksheet

2017

▶ Keep for your records

Name(s) Shown on Return SACHIN B & SWATI SAPKAL	Social Security Number 799-64-4147
---------------------------------------------------------------	----------------------------------------------

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	86,147.		86,147.
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	86,147.		86,147.
9 a Taxable dependent care benefits.			
b Nontaxable combat pay			
10 Add lines 8, 9a & 9b. To Form 2441, lines 4 and 5	86,147.		86,147.
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	86,147.		86,147.

Part III – IRA Deduction Worksheet Computation

15 Net self-employment income or (loss)			
16 Wages, salaries, tips, etc	86,147.		86,147.
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, In 2.	86,147.		86,147.

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

23 Self-employed, church and statutory employees			
24 Wages, salaries, tips, etc	86,147.		86,147.
25 Nontaxable combat pay			
26 Combine lines 23 through 25. To Schedule 8812, line 4a & Line 11 Wks, line 2.	86,147.		86,147.

Keep for your records

Name(s) shown on return
SACHIN B & SWATI SAPKAL

Social Security No.
799-64-4147

General Information:

Property description FLAT NO.29 FREMOUNT HILLS BLDG A
Property type. . . 3 Vacation/Short-term If type is other, enter a description . .
Location (street address) FLAT NO.29 FREMOUNT HILLS
City PUNE State ZIP code
If a foreign address: Foreign province or state . . . PUNE
Foreign postal code 411046 Foreign country India

Complete For All Properties:

Did you make any payments that would require you to file Form(s) 1099? Yes [] No [X]
If yes, did you or will you file all required Form(s) 1099? Yes [] No []

Complete For All Rental Properties:

Days rented at fair rental value 365 Days of personal use 0

Check All That Apply:

- A Owned by spouse [] B Owned jointly []
C Active participation [] D Material participation []
E Qualified joint venture [] F Some investment is not at risk []
G Other passive exceptions [] H Complete taxable disposition - See Help [X]
I Treat all MACRS assets for this activity as qualified Indian reservation property? . . . Yes [] No [X]
J Treat all assets acquired after August 27, 2005 as qualified GO Zone property? . . . Regular [] Extension [] No [X]
K Treat all assets acquired after May 4, 2007 as qualified Kansas Disaster Zone property? . . . Yes [] No [X]
L Was this activity located in a Qualified Disaster Area? . . . Yes [] No [X]
M Check this box if filing this Schedule E as an LLC in CA []

Ownership Percentage:

- N Check to allocate income and expenses using ownership percentage []
O Enter ownership percentage %

Owner-Occupied Rentals:

- P Check to allocate personal use items to Schedule A []
Q Percentage of rental use %

Vacation Home or Property with Personal Use Days:

- R Check to allocate interest and taxes using the Tax Court Method []
S Number of days property owned if less than the entire year

FLAT NO.29 FREMOUNT HILLS , PUNE, PUNE, 411046, India

Income		% if Different	Total
3 Enter rental income (not reported elsewhere)	350.		
Rental income from Form 1099-MISC			
Rental income from Form 1099-K			
Rental Income from Cancellation of Debt Wks			
Total rents received	350.	100.000000	350.
4 Enter royalties received (not reported elsewhere) .			
Royalty income from Form 1099-MISC			
Royalty income from Form 1099-K			
Royalty Income from Cancellation of Debt Wks			
Royalty Income from Schedule K-1			
Total royalties received			

Expenses	(a) Total	(b) Enter % if not 100.00	(c) Reported On Schedule E	(d) Vacation Home Loss Limitation	(e) Allocated to Personal use
5 Advertising					
6 a Auto					
b Travel					
7 Cleaning and maint . .					
8 Commissions.					
9 a Mort insur qualified . .					
From Form 1098 import					
Total mort insur qual .					
b Other Insurance					
10 Legal & other prof fees					
11 Management fees . . .					
12 a Mortgage int qualified .	1,375.				
From Form 1098 import					
Total mort int qualified	1,375.		1,375.		
b Mort int other					
From Form 1098 import					
Total mort int other . .					
13 Other interest.					
14 Repairs					
15 Supplies					
16 a Real estate taxes . . .					
From Form 1098 import					
Total real estate taxes					
b Other taxes					
17 Utilities					
18 a Depreciation					
b Depletion					
c Depreciation carryover					
19 Other expenses					
a					
b					
c					
d					
e Indirect operating exp .					
f Operating exp carryover					
g Vehicle rental.					
h Amortization					
20 Add lines 5 through 19	1,375.		1,375.		
21 Income or (loss)			-1,025.		
22 Deductible rental real estate loss			-1,025.		

Federal Carryover Worksheet

2017

▶ Keep for your records

Name(s) Shown on Return SACHIN B & SWATI SAPKAL	Social Security Number 799-64-4147
----------------------------------------------------	---------------------------------------

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		21,804.
4	Check box if required to itemize deductions	<input type="checkbox"/>	<input type="checkbox"/>
5	Adjusted gross income		85,122.
6	Tax liability for Form 2210 or Form 2210-F		5,744.
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
SACHIN B & SWATI SAPKAL

Filing status Married Filing Jointly Number of exemptions 3

Gross Income

Wages and salaries	86,147.
Interest and dividend income	
Business income (loss)	
Capital gains (losses)	
Pensions and annuities	
Rents, royalties, partnerships, etc	-1,025.
Farm income (loss)	
Social security benefits	
Other income	
Total Gross Income	85,122.

Adjustments to Income

Adjusted Gross Income (Last year's AGI) 85,122.

Itemized/Standard Deductions

Medical and dental	
Taxes	4,690.
Interest	
Contributions	
Casualty or theft loss(es)	
Miscellaneous	17,114.
Phaseout of itemized deductions	
Total Itemized Deductions	21,804.
Standard deduction	
Exemption amount	12,150.

Taxable Income 51,168.

Income tax	6,744.
Alternative minimum tax	
Total Taxes before Credits	6,744.
Nonbusiness credits	1,000.
Business credits	
Total Credits	1,000.
Self-employment tax	
Other taxes	

Total Tax 5,744.

Withholding	11,023.
Estimated tax payments	
Other payments	
Total Payments	11,023.
Estimated tax penalty	
Refund applied to next year's estimated tax	

Amount Overpaid 5,279.

Refund 5,279.

Amount Applied to Estimate

Amount Due 0.

Tax bracket	15.0 %
Effective tax rate	6.75 %

Smart Worksheets from your 2017 Federal Tax Return

SMART WORKSHEET FOR: Form 1040: Individual Tax Return

Tax Smart Worksheet	
A	Tax <u>6,744.</u>
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 <u>6,744.</u>

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 85,122.
- 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 85,122.
- 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
ID	01/01/17	12/31/17	6.0000	6.0000	0.0000	1,223.	0.	1,223.

- Total general sales taxes from table 1,223.
- H **Enter** additions to table amount (motor vehicle, boat)
- I Total sales taxes from table plus additions to table amount 1,223.
- J **Enter** actual sales taxes paid (in lieu of table amount)
- K Total income taxes paid 4,690.

SMART WORKSHEET FOR: Form 8889: Health Savings Accounts (Taxpayer)

Line 3 Smart Worksheet						
<p>A If you had the same coverage every month of the 2017, select the type of coverage here <input type="checkbox"/> None <input type="checkbox"/> Self-only <input checked="" type="checkbox"/> Family</p> <p>Or, if coverage varied during 2017, select your coverage for each month below. Select Family for any month you had self-only coverage and your spouse had family coverage. Select None for any month you were covered by Medicare.</p>						
1	January	<input type="checkbox"/> None	<input type="checkbox"/> Self-only	<input checked="" type="checkbox"/> Family	6,750.	
2	February	<input type="checkbox"/> None	<input type="checkbox"/> Self-only	<input checked="" type="checkbox"/> Family	6,750.	
3	March	<input type="checkbox"/> None	<input type="checkbox"/> Self-only	<input checked="" type="checkbox"/> Family	6,750.	
4	April	<input type="checkbox"/> None	<input type="checkbox"/> Self-only	<input checked="" type="checkbox"/> Family	6,750.	
5	May	<input type="checkbox"/> None	<input type="checkbox"/> Self-only	<input checked="" type="checkbox"/> Family	6,750.	
6	June	<input type="checkbox"/> None	<input type="checkbox"/> Self-only	<input checked="" type="checkbox"/> Family	6,750.	
7	July	<input type="checkbox"/> None	<input type="checkbox"/> Self-only	<input checked="" type="checkbox"/> Family	6,750.	
8	August	<input type="checkbox"/> None	<input type="checkbox"/> Self-only	<input checked="" type="checkbox"/> Family	6,750.	
9	September	<input type="checkbox"/> None	<input type="checkbox"/> Self-only	<input checked="" type="checkbox"/> Family	6,750.	
10	October	<input type="checkbox"/> None	<input type="checkbox"/> Self-only	<input checked="" type="checkbox"/> Family	6,750.	
11	November	<input type="checkbox"/> None	<input type="checkbox"/> Self-only	<input checked="" type="checkbox"/> Family	6,750.	
12	December	<input type="checkbox"/> None	<input type="checkbox"/> Self-only	<input checked="" type="checkbox"/> Family	6,750.	
B Maximum allowable contribution.					6,750.	
<i>Greater of: Sum of Lines A1 through A12 divided by 12, OR Line A12</i>						

SMART WORKSHEET FOR: Form 8889: Health Savings Accounts (Taxpayer)

Line 6 Smart Worksheet	
A Enter the amount from Line 3 which is related to Family Coverage Plan(s) and both taxpayer and spouse had HSAs during the year	0.
B Portion of Line 5 attributed to both taxpayer and spouse having coverage under high deductible health plans and each making an HSA contribution during the year. (Line 6A minus Line 4)	0.
C Portion of Line B amount to be carried to Line 6 of spouse's form	0.
QuickZoom to Form 8889S ▶	
D Remainder to be carried to Line 6 (Line 5 minus Line C)..	6,750.

SMART WORKSHEET FOR: Form 8889: Health Savings Accounts (Taxpayer)

Line 9 Employer Contribution Smart Worksheet	
A Enter the employer contributions reported in Box 12 of Form W-2 (code W)	1,250.
B Enter employer contributions made in 2017 for the tax year 2016	
C Subtract line B from line A	1,250.
D Enter employer contributions made in 2018 for the tax year 2017	
E Other employer contributions for 2017 not reported above	
F Employer contributions for 2017. Add lines C, D and E. Enter on line 9	1,250.

SMART WORKSHEET FOR: Form 8889: Health Savings Accounts (Taxpayer)

Line 18 Smart Worksheet

Check here if failure to maintain HDHP coverage in 2017 was due to death or disability

A

1 Total HSA contribution in 2016 _____

2 Excess contribution in 2016 _____

3 Net HSA contribution in 2016 0.

B Check the box below to indicate the type of coverage you had for each month of 2016. Select Family for any month that you had self only coverage and were married to a spouse with family coverage. Select None for any month you were covered by Medicare.

1	January ▶	<input type="checkbox"/>	None	<input type="checkbox"/>	Self-only	<input type="checkbox"/>	Family	_____
2	February ▶	<input type="checkbox"/>	None	<input type="checkbox"/>	Self-only	<input type="checkbox"/>	Family	_____
3	March ▶	<input type="checkbox"/>	None	<input type="checkbox"/>	Self-only	<input type="checkbox"/>	Family	_____
4	April ▶	<input type="checkbox"/>	None	<input type="checkbox"/>	Self-only	<input type="checkbox"/>	Family	_____
5	May ▶	<input type="checkbox"/>	None	<input type="checkbox"/>	Self-only	<input type="checkbox"/>	Family	_____
6	June ▶	<input type="checkbox"/>	None	<input type="checkbox"/>	Self-only	<input type="checkbox"/>	Family	_____
7	July ▶	<input type="checkbox"/>	None	<input type="checkbox"/>	Self-only	<input type="checkbox"/>	Family	_____
8	August ▶	<input type="checkbox"/>	None	<input type="checkbox"/>	Self-only	<input type="checkbox"/>	Family	_____
9	September ▶	<input type="checkbox"/>	None	<input type="checkbox"/>	Self-only	<input type="checkbox"/>	Family	_____
10	October ▶	<input type="checkbox"/>	None	<input type="checkbox"/>	Self-only	<input type="checkbox"/>	Family	_____
11	November ▶	<input type="checkbox"/>	None	<input type="checkbox"/>	Self-only	<input type="checkbox"/>	Family	_____
12	December ▶	<input type="checkbox"/>	None	<input type="checkbox"/>	Self-only	<input type="checkbox"/>	Family	_____

C

1 Total maximum allowable contribution for 2016 _____

2 Amount allocated to spouse in 2016 _____

3 Net maximum allowable contribution for 2016 _____

SMART WORKSHEET FOR: Form 8867: Paid Preparer's Due Diligence Checklist

Paid Preparer Smart Worksheet

If different from the preparer who will sign the return, select the paid preparer who determined the taxpayer's eligibility for and amount of the Earned Income Credit (EIC), Child Tax Credit (CTC), American Opportunity Tax Credit (AOTC), or Additional Child Tax Credit (ACTC)

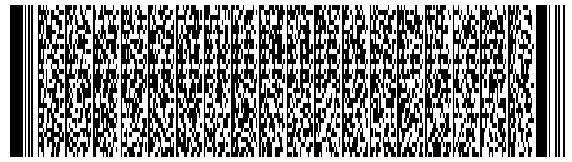
A Enter paid preparer code from Firm/Preparer Info. 1

SMART WORKSHEET FOR: Child Tax Credit Worksheet

Line 6 Smart Worksheet	
If your employer withheld or you paid Additional Medicare Tax or Tier 1 RRTA taxes, use this worksheet to figure the amount to enter on line 6.	
Social security tax, Medicare tax, and Additional Medicare Tax on Wages.	
A	Enter the social security tax withheld (Form(s) W-2, box 4) <u>5,608.</u>
B	Enter the Medicare tax withheld (Form(s) W-2, box 6). Box 6 includes any Additional Medicare Tax withheld. <u>1,312.</u>
C	Enter the Additional Medicare Tax, if any, on wages (Form 8959, line 7) <u>0.</u>
D	Add line A, B, and C <u>6,920.</u>
E	Enter the Additional Medicare Tax withheld (Form 8959 line 22) <u>63.</u>
F	Subtract line E from line D. <u>6,857.</u>
Additional Medicare Tax on Self-Employment Income.	
G	Enter one-half of the Additional Medicare Tax, if any, on self-employment income (one-half of Form 8959, line 13) _____
Tier 1 RRTA taxes as an employee of a railroad (enter amounts on lines H, I, J, and K) or employee representative (enter amounts on lines L, M, N, and O). Do not include amounts in Form W-2, box 14 that are identified as Additional Medicare Tax or Tier 2 tax. Do not include amounts shown on Form CT-2 on line 3 for Additional Medicare Tax or line 4 for Tier 2 tax.	
H	Enter the Tier 1 tax (Form(s) W-2, box 14). <u>0.</u>
I	Enter the Medicare Tax (Form(s) W-2, box 14) <u>0.</u>
J	Enter the Additional Medicare Tax, if any, or RRTA compensation as an employee (Form 8959, line 17). Do not use the same amount from Form 8959, line 17 for both this line J and line N. _____
K	Add lines H, I, and J <u>0.</u>
L	Enter one-half of Tier 1 tax (one-half of Forms CT-2, line 1 for all 4 quarters of 2017) _____
M	Enter one-half of Tier 1 Medicare tax (one-half of Forms CT-2, line 2 for all 4 quarters of 2017) _____
N	Enter one-half of the Additional Medicare Tax, if any, on RRTA compensation as an employee representative (one-half of Form 8959, line 17). Do not use the same amount from Form 8959, line 17 for this line N and line J _____
O	Add line L, M, and N _____
Line 6 Amount	
P	Add line F, G, K and O. Enter here and on Line 11 Worksheet, line 6 <u>6,857.</u>

SMART WORKSHEET FOR: Schedule E Worksheet (FLAT NO.29 FREMOUNT HILLS)

Activity Summary Smart Worksheet		
Supporting information provided by program. NO ENTRIES ARE NEEDED.		
A	Ownership	Taxpayer
B	At-risk status	All
C	Passive status	Disposition
Schedule E		
D	Tentative profit (loss)	-1,025.
E	Other adjustments and preferences	
F	At-risk disallowed loss	
G	Passive carryover loss	
H	Passive disallowed loss	
I	Net profit (loss) allowed	-1,025.
Related Disposition		
J	Tentative profit (loss)	
K	At-risk disallowed loss	
L	Passive carryover loss	
M	Passive disallowed loss	
N	Net profit (loss) allowed	



IDAHO INDIVIDUAL INCOME TAX RETURN

AMENDED RETURN? Check the box.
 See page 7 of instructions for the reasons to amend, and enter the number that applies. _____
 State Use Only
 SAPK

For calendar year 2017 or fiscal year beginning _____, ending _____

PLEASE PRINT OR TYPE	Your first name and initial SACHIN B	Last name SAPKAL	Your Social Security number (required) 799-64-4147	<input type="checkbox"/> Deceased in 2017
	Spouse's first name and initial SWATI	Last name SAPKAL	Spouse's Social Security number (required) 955-96-4025	<input type="checkbox"/> Deceased in 2017
	Current mailing address 2401 SOUTH APPLE ST APT I108		Forms available at tax.idaho.gov	
	City, state, and ZIP Code BOISE ID 83706			

FILING STATUS. Check only one box.
If married filing jointly or separately, enter spouse's name and Social Security number above.

1. Single
 2. Married filing jointly
 3. Married filing separately
 4. Head of household
 5. Qualifying widow(er)

6. EXEMPTIONS. If someone can claim you as a dependent, leave box 6a blank. Enter "1" in boxes 6a, and 6b, if they apply. Yourself a. 1 Spouse b. 1

c. List your dependents. If you have more than four, continue on Form 39R. Enter the total number here c. 1

First name	Last name	Social Security number
MANAS	SAPKAL	955-96-4091

d. Total exemptions. Add lines 6a through 6c. Must match federal return d. 3

INCOME. See instructions, page 7.

7. Enter your federal adjusted gross income from federal Form 1040, line 37; federal Form 1040A, line 21; or federal Form 1040EZ, line 4. Include a complete copy of your federal return	7	85122	00
8. Additions from Form 39R, Part A, line 7. Include Form 39R	8		00
9. Total. Add lines 7 and 8	9	85122	00
10. Subtractions from Form 39R, Part B, line 23. Include Form 39R	10	0	00
11. TOTAL ADJUSTED INCOME. Subtract line 10 from line 9	11	85122	00

TAX COMPUTATION. See instructions, page 7.

Standard Deduction for Most People Single or Married Filing Separately: \$6,350 Head of Household: \$9,350 Married Filing Jointly or Qualifying Widow(er): \$12,700	12. CHECK —	a. If age 65 or older <input type="checkbox"/> Yourself <input type="checkbox"/> Spouse b. If blind <input type="checkbox"/> Yourself <input type="checkbox"/> Spouse c. If your parent or someone else can claim you as a dependent, check here and enter zero on lines 18 and 42. <input type="checkbox"/>		
	13. Itemized deductions. Include federal Schedule A. Federal limits apply	13	21804	00
	14. All state and local income or general sales taxes included on federal Schedule A, line 5	14	4690	00
	15. Subtract line 14 from line 13. If you don't use federal Schedule A, enter zero	15	17114	00
	16. Standard deduction. See instructions, page 7, to determine amount if not standard	16		00
	17. Subtract the LARGER of line 15 or 16 from line 11. If less than zero, enter zero	17	68008	00
	18. Multiply \$4,050 by the number of exemptions claimed on line 6d. Federal limits apply	18	12150	00
	19. Idaho taxable income. Subtract line 18 from line 17. If less than zero, enter zero	19	55858	00
	20. Tax from tables or rate schedule. See instructions, page 37	20	3627	00

MAIL TO: Idaho State Tax Commission, PO Box 56, Boise, ID 83756-0056
 INCLUDE A COMPLETE COPY OF YOUR FEDERAL RETURN.



21. Tax amount from line 20	21	3627	00
-----------------------------------	----	------	----

CREDITS. Limits apply. See instructions, page 8.

22. Income tax paid to other states. Include Form 39R and a copy of other states' return	22		00
23. Total credits from Form 39R, Part E, line 4. Include Form 39R	23		00
24. Total business income tax credits from Form 44, Part I, line 9. Include Form 44	24		00
25. TOTAL CREDITS. Add lines 22 through 24	25		00
26. Subtract line 25 from line 21. If line 25 is more than line 21, enter zero	26	3627	00

OTHER TAXES. See instructions, page 9.

27. Fuels tax due. Include Form 75	27		00
28. Sales/use tax due on untaxed purchases (internet, mail order, and other)	28		00
29. Total tax from recapture of income tax credits from Form 44, Part II, line 6. Include Form 44	29		00
30. Tax from recapture of qualified investment exemption (QIE). Include Form 49ER	30		00
31. Permanent building fund. Check the box if you received Idaho public assistance payments for 2017	31	10	00
32. TOTAL TAX. Add lines 26 through 31	32	3637	00

DONATIONS. See instructions, page 9. I want to donate to:

33. Nongame Wildlife Conservation Fund	34. Idaho Children's Trust Fund		
35. Special Olympics Idaho	36. Idaho Guard and Reserve Family		
37. American Red Cross of Idaho Fund	38. Veterans Support Fund		
39. Idaho Foodbank Fund	40. Opportunity Scholarship Program		
41. TOTAL TAX PLUS DONATIONS. Add lines 32 through 40	41	3637	00

PAYMENTS and OTHER CREDITS. Complete the grocery credit refund worksheet on page 10.

42. Grocery credit. Computed Amount (from worksheet)	300		
To donate your grocery credit to the Cooperative Welfare Fund, check the box and enter zero on line 42	<input type="checkbox"/>		
To receive your grocery credit, enter the computed amount on line 42	42	300	00
43. Maintaining a home for family member age 65 or older or developmentally disabled. Include Form 39R	43		00
44. Special fuels tax refund	44		00
45. Idaho income tax withheld. Include Form(s) W-2 and any 1099(s) that show Idaho withholding	45	4690	00
46. 2017 Form 51 payment(s) and amount applied from 2016 return	46		00
47. Pass-through income tax. Withheld	47		00
48. Reimbursement Incentive Act credit	48		00
49. TOTAL PAYMENTS AND OTHER CREDITS. Add lines 42 through 48	49	4990	00

TAX DUE or REFUND. See instructions, page 11. If line 41 is more than line 49, GO TO LINE 50. If line 41 is less than line 49, GO TO LINE 53.

50. TAX DUE. Subtract line 49 from line 41			00
51. Penalty	51		00
52. TOTAL DUE. Add lines 50 and 51. Make check or money order payable to the Idaho State Tax Commission	52		00
53. OVERPAID. Line 49 minus lines 41 and 51. This is the amount you overpaid	53	1353	00
54. REFUND. Amount of line 53 to be refunded to you		1353	00
55. ESTIMATED TAX. Amount of line 53 to be applied to your 2018 estimated tax	55		00

56. DIRECT DEPOSIT. See instructions, page 12. Check if final deposit destination is outside the U.S.

Routing No. Account No. Type of Checking Savings

AMENDED RETURN ONLY. Complete this section to determine your tax due or refund. See instructions.

57. Total due (line 52) or overpaid (line 53) on this return	57		00
58. Refund from original return plus additional refunds	58		00
59. Tax paid with original return plus additional tax paid	59		00
60. Amended tax due or refund. Add lines 57 and 58 then subtract line 59	60		00

Within 180 days of receiving this return, the Idaho State Tax Commission may discuss this return with the paid preparer identified below. Under penalties of perjury, I declare that to the best of my knowledge and belief this return is true, correct, and complete. See instructions.

SIGN HERE Your signature	Spouse's signature (if a joint return, BOTH MUST SIGN)
Date	Preparer's EIN, SSN, or PTIN 30-1017196
Taxpayer's phone number	Preparer's address and phone number (678) 965-9729
Paid preparer's signature	GLOBAL TAXES LLC 2530 PEBBLE CREEK LN CUMMING GA 30041



01715251

Name
SACHIN B & SWATI SAPKAL

Social Security Number
799-64-4147

Part 1

Yourself:

1 Number of qualified months	1	<u>12</u>
2 If 65 or older, multiply line 1 by \$10. If under 65, multiply line 1 by \$8.33	2	<u>100.</u>

Spouse (if joint return):

3 Number of qualified months	3	<u>12</u>
4 If 65 or older, multiply line 3 by \$10 If under 65, multiply line 3 by \$8.33	4	<u>100.</u>

Resident dependents claimed on Form 40, line 6c:

5 For each dependent, compute:		
	Dependent Name	# Mos
a Number of months in Idaho . . .	<u>MANAS SAPKAL</u>	<u>12</u> x \$8.33 .
b Number of months in Idaho . . .	_____	_____ x \$8.33 .
c Number of months in Idaho . . .	_____	_____ x \$8.33 .
d Number of months in Idaho . . .	_____	_____ x \$8.33 .

Total credit allowed:

6 Add amounts on lines 2, 4 and 5. Enter total on Form 40, line 42	6	<u>300.</u>
7 * * Lines 7 and 8 are not used for Form 40 * *	7	_____
8	8	_____

Part 2 — Idaho Residents on Active Military Duty (Only if filing Form 43)

1 \$100 times the number of Idaho residents claimed on line 6d, Form 43	1	_____
2 Additional grocery credit if you or your spouse are 65 or older: \$20 times number of checked boxes on line 32a, Form 43.	2	_____
3 Total of lines 1 and 2. Enter on Form 43, line 62	3	_____

► Keep for your own records

Part I – Personal Information

Taxpayer:

First Name SACHIN
 Middle Initial B Suffix _____
 Last Name SAPKAL
 Social Security No . . 799-64-4147
 Occupation . . SOFTWARE ENGINEER

Date of Birth 11/20/1981 Age . . 36
 Date of Death _____
 Daytime Phone _____ *
 Extension _____
 Home Phone _____ *
 Street Address . . . 2401 SOUTH APPLE ST Apartment Number I108
 City BOISE State . ID ZIP Code . 83706

Spouse:

First Name SWATI
 Middle Initial _____ Suffix _____
 Last Name SAPKAL
 Social Security No . . 955-96-4025
 Occupation . . HOMEMAKER

Date of Birth 04/08/1984 Age . . 33
 Date of Death _____
 Daytime Phone _____ *
 Extension _____
 *Check to print phone number on tax return

Part II – Main Form

Resident (Form 40 filed) **QuickZoom to Form 40** ► _____
 Other (Form 43 filed). **QuickZoom to Form 43** ► _____

Form 43 filers - enter months of residency and check appropriate box (boxes) below:

Taxpayer Spouse

<input type="checkbox"/>	<input type="checkbox"/>	Number of full months in Idaho?
<input type="checkbox"/>	<input type="checkbox"/>	R = Idaho Resident filing on Form 43
<input type="checkbox"/>	<input type="checkbox"/>	A = Idaho Resident on Active Military Duty (Form 43 filed)
<input type="checkbox"/>	<input type="checkbox"/>	N = Nonresident (Form 43 filed)
<input type="checkbox"/>	<input type="checkbox"/>	P = Part-Year Resident (Form 43 filed)
<input type="checkbox"/>	<input type="checkbox"/>	M = Military Nonresident (Form 43 filed)

Part III - Filing Status

Single
 Married filing joint (even if only one had income)
 Married filing separately
 Unmarried Head of Household
 Qualifying widow(er)

Part IV - Dependent Information

Taxpayer or Spouse Dependent Filer Information:

Taxpayer Spouse

Is a dependent of someone, such as parent
 If dependent filer, enter earned income (If Married Filing Joint see note below) _____
 If married filing joint and one or both spouses are a dependent of another enter earned income for both.

Dependents who were not Idaho Residents: used for Grocery Credit Worksheet, Part 2- Form 43 only

Number of your dependent children from federal form 1
 Number of other dependents from federal form _____
 Number of dependents who were not Idaho Residents _____

Part V - Standard Deduction/Itemized Deductions

Itemized Deductions:

Use itemized deductions even if your itemized deductions are less than your standard deduction
 Married filing separately and your spouse itemized deductions, or you are a dual status nonresident alien part of the year and a resident alien the rest of the year
 Use standard deduction even if less than itemized deductions

Part VI - Other Information

Filing Only for Grocery Credit:

Filing Only to receive Grocery Credit

Blindness:

Taxpayer **Spouse**

 Blind

Next Year's Forms:

Need Idaho state tax forms sent next year?

Donations:

- Nongame Wildlife Conservation Fund _____
- Idaho Children's Trust Fund _____
- Special Olympics Idaho _____
- Idaho Guard and Reserve Family Support Fund _____
- American Red Cross of Idaho Fund _____
- Veterans Support Fund _____
- Idaho Foodbank Fund _____
- Opportunity Scholarship Program _____

Part VII - Paid Preparer Information:

Enter the preparer's assigned number from Preparer's Information Worksheet 1
 The Idaho State Tax Commission may contact the preparer to discuss this return.

Part VIII - Electronic Filing Information

New! State e-file disclosure consent:

By using a computer system and software to prepare and transmit my client's return electronically, I consent to the disclosure of all information pertaining to my use of the system and software to create my client's return and to the electronic transmission of my client's tax return to the Idaho State Tax Commission, as applicable by law.

The state return will be filed electronically

Electronic PDF Attachments

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

Description	Filename

EF Status Dates:

Enter the date return was EFiled _____
 Date return was accepted by the state _____
 Enter the date Form ID-40V was given to client _____

Part IX - Direct Deposit Information

Yes No
 Use **direct deposit** for any **state tax refund**

Bank Information:

If you selected direct deposit, fill out the information below:

Yes No
 Check if final deposit destination is outside the U.S.
 Name of Financial Institution . . . Chase BANK
 Account type Checking Savings
 Routing number 325070760
 Account number 862287393

Part X - Extension Status

Yes **No**

Tax return due date extended?

Extended due date . . . _____

QuickZoom to Form 51, Estimated Payment of Income Tax (for extension payment) ▶ _____

QuickZoom to Form 40: Individual Income Tax Return ▶ _____

QuickZoom to Form 43: Part-Year and Nonresident Income Tax Return ▶ _____

Tax Payments Worksheet

2017

▶ Keep for your records

Name SACHIN B & SWATI SAPKAL	Social Security Number 799-64-4147
---------------------------------	---------------------------------------

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	4,690.
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	4,690.
15	Date return will be filed and balance paid	15	

Form 39R
Line 18 & 19
 or
Form 39NR
Line 18 & 19

**Health Insurance and Long-Term Care
 Insurance Deduction Limitations Worksheet**

2017

► Keep for your records

Name as Shown on Return SACHIN B & SWATI SAPKAL	Social Security No. 799-64-4147
----------------------------------------------------	------------------------------------

Use this worksheet to calculate your Health Insurance and Long-Term Care Insurance deduction . If you did not itemize your deductions for Idaho, leave lines 1-6 blank and skip lines 8, 12 & 13.

1. Amount claimed for health insurance costs on federal Form 1040 ,Schedule A	1.	_____
2. Amount claimed for longterm care insurance on federal Form 1040, Sched A . . .	2.	_____
3. Additional medical expenses claimed on federal Form 1040 ,Schedule A	3.	_____
4. Total medical expenses. Add lines 1, 2 and 3.	4.	_____
5. Enter 10% of federal adjusted gross income	5.	_____
6. Medical expense deduction allowed on federal Form 1040, Schedule A. (Line 4 less Line 5) If less than zero, enter zero.	6.	_____ 0 .
HEALTH INSURANCE		
7. Enter the total amount paid for health insurance	7.	_____
8. Portion of health insurance deduction allowed on federal Form 1040, Schedule A. Enter the lesser of line 1 or line 6	8.	_____ 0 .
9. Enter total health insurance costs deducted elsewhere on the federal return. . . .	9.	_____
10. Idaho health insurance deduction allowed. Line 7 less lines 8 and 9. Enter this amount on Form 39R, line 18 or Form 39NR, Line 18, Column A.	10.	_____ 0 .
FOR FORM 43 FILERS ONLY COMPLETE LINES A THROUGH E		
A. Total Idaho income from Form 43, line 20	A.	_____
B. Total income from line 22 federal Form 1040 or Form 1040A line 15	B.	_____
C. Divide line A by line B. (Cannot exceed 100%)	C.	_____
D. Enter the amount from Form 39NR, line 18, Column A	D.	_____
E. Allowable Idaho deduction. Multiply line D by line C. Enter on Form 39NR, line 18, Column B	E.	_____
LONG-TERM CARE INSURANCE		
11. Enter total paid for long-term care insurance	11.	_____
12. Medical expense deduction not allocated to health insurance costs. Line 6 less line 1. If less than zero enter zero.	12.	_____ 0 .
13. Portion of long-term care insurance deduction allowed on federal Form 1040, Schedule A. Enter the lesser of line 2 or line 12.	13.	_____ 0 .
14. Enter total long-term care insurance costs deducted elsewhere on the federal return	14.	_____
15. Long-term care insurance allowed. (Line 11 less lines 13 and 14) Enter this amount on Form 39R, line 19 or Form 39NR, Line 19 Column A	15.	_____ 0 .
FOR FORM 43 FILERS ONLY COMPLETE LINES F THROUGH J		
F. Total Idaho income from Form 43, line 20	F.	_____
G. Total income from line 22 federal Form 1040 or Form 1040A line 15	G.	_____
H. Divide line F by line G. (Cannot exceed 100%)	H.	_____
I. Enter the amount from Form 39NR, line 19, Column A	I.	_____
J. Allowable Idaho deduction. Multiply line I by line H. Enter on Form 39NR, line 19, Column B	J.	_____