

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](http://www.irs.gov/Form8879) for the latest information.**

Submission Identification Number (SID) ▶

Taxpayer's name GOWRISHANKAR KALEPALLI	Social security number 659-19-9700
Spouse's name ROOPA SREE KALEPALLI	Spouse's social security number 954-98-7486

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

<b>1</b> Adjusted gross income (Form 1040, line 38; Form 1040A, line 22; Form 1040EZ, line 4; Form 1040NR, line 37)	<b>1</b>	83,448.
<b>2</b> Total tax (Form 1040, line 63; Form 1040A, line 39; Form 1040EZ, line 12; Form 1040NR, line 61)	<b>2</b>	3,746.
<b>3</b> 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)	<b>3</b>	7,099.
<b>4</b> Refund (Form 1040, line 76a; Form 1040A, line 48a; Form 1040EZ, line 13a; Form 1040-SS, Part I, line 13a; Form 1040NR, line 73a)	<b>4</b>	3,353.
<b>5</b> Amount you owe (Form 1040, line 78; Form 1040A, line 50; Form 1040EZ, line 14; Form 1040NR, line 75)	<b>5</b>	

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

Under penalties of perjury, I declare that I have examined a copy of my electronic individual income tax return and accompanying schedules and statements for the tax year ending December 31, 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 as my signature on my tax year 2017 electronically filed income tax return.

9	9	7	0	0
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Enter five digits, but don't enter all zeros

I will enter my PIN as my signature on my tax year 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 as my signature on my tax year 2017 electronically filed income tax return.

8	7	4	8	6
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Enter five digits, but don't enter all zeros

I will enter my PIN as my signature on my tax year 2017 electronically filed income tax return. Check this box **only** if you are entering your own PIN **and** your return is filed using the Practitioner PIN method. The ERO must complete Part III below.

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

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

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

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

5	8	7	2	7	8						
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Don't enter all zeros

I certify that the above numeric entry is my PIN, which is my signature for the tax year 2017 electronically filed income tax return for the taxpayer(s) indicated above. I confirm that I am submitting this return in accordance with the requirements of the Practitioner PIN method and **Pub. 1345**, Handbook for Authorized IRS e-file Providers of Individual Income Tax Returns.

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

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

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

See separate instructions.

Your first name and initial <b>GOWRISHANKAR</b>	Last name <b>KALEPALLI</b>	<b>Your social security number</b> 659-19-9700
If a joint return, spouse's first name and initial <b>ROOPA SREE</b>	Last name <b>KALEPALLI</b>	<b>Spouse's social security number</b> 954-98-7486
Home address (number and street). If you have a P.O. box, see instructions. <b>995 SOUTHERN ARTERY</b>		Apt. no. <b>508</b>
City, town or post office, state, and ZIP code. If you have a foreign address, also complete spaces below (see instructions). <b>Quincy MA 02169</b>		<b>Presidential Election Campaign</b> 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	

**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 . . . . .

(1) 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)
First name	Last name			
LALITESWAR SAI	KALEPALLI	954-98-7544	Son	<input checked="" type="checkbox"/>
MOUNICA SREYA	KALEPALLI	954-98-7589	Daughter	<input checked="" type="checkbox"/>
				<input type="checkbox"/>
				<input type="checkbox"/>

If more than four dependents, see instructions and check here

**d** Total number of exemptions claimed . . . . . **4**

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

**No. of children on 6c who:**

- lived with you . . . . . **2**
- did not live with you due to divorce or separation (see instructions) . . . . .

**Dependents on 6c not entered above** . . . . .

**Add numbers on lines above** ▶ **4**

**Income**

<b>7</b> Wages, salaries, tips, etc. Attach Form(s) W-2 . . . . .	<b>7</b>	83,741.
<b>8a</b> Taxable interest. Attach Schedule B if required . . . . .	<b>8a</b>	
<b>b</b> Tax-exempt interest. Do not include on line 8a . . . . .	<b>8b</b>	
<b>9a</b> Ordinary dividends. Attach Schedule B if required . . . . .	<b>9a</b>	
<b>b</b> Qualified dividends . . . . .	<b>9b</b>	
<b>10</b> Taxable refunds, credits, or offsets of state and local income taxes . . . . .	<b>10</b>	
<b>11</b> Alimony received . . . . .	<b>11</b>	
<b>12</b> Business income or (loss). Attach Schedule C or C-EZ . . . . .	<b>12</b>	
<b>13</b> Capital gain or (loss). Attach Schedule D if required. If not required, check here ▶ <input type="checkbox"/>	<b>13</b>	
<b>14</b> Other gains or (losses). Attach Form 4797 . . . . .	<b>14</b>	
<b>15a</b> IRA distributions . . . . .	<b>15a</b>	
<b>b</b> Taxable amount . . . . .	<b>15b</b>	
<b>16a</b> Pensions and annuities . . . . .	<b>16a</b>	
<b>b</b> Taxable amount . . . . .	<b>16b</b>	
<b>17</b> Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E	<b>17</b>	-517.
<b>18</b> Farm income or (loss). Attach Schedule F . . . . .	<b>18</b>	
<b>19</b> Unemployment compensation . . . . .	<b>19</b>	
<b>20a</b> Social security benefits . . . . .	<b>20a</b>	
<b>b</b> Taxable amount . . . . .	<b>20b</b>	
<b>21</b> Other income. List type and amount <u>Form 8889 Health Savings Accounts</u> . . . . .	<b>21</b>	224.
<b>22</b> Combine the amounts in the far right column for lines 7 through 21. This is your <b>total income</b> ▶	<b>22</b>	83,448.

**Adjusted Gross Income**

<b>23</b> Educator expenses . . . . .	<b>23</b>	
<b>24</b> Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106 or 2106-EZ . . . . .	<b>24</b>	
<b>25</b> Health savings account deduction. Attach Form 8889 . . . . .	<b>25</b>	
<b>26</b> Moving expenses. Attach Form 3903 . . . . .	<b>26</b>	
<b>27</b> Deductible part of self-employment tax. Attach Schedule SE . . . . .	<b>27</b>	
<b>28</b> Self-employed SEP, SIMPLE, and qualified plans . . . . .	<b>28</b>	
<b>29</b> Self-employed health insurance deduction . . . . .	<b>29</b>	
<b>30</b> Penalty on early withdrawal of savings . . . . .	<b>30</b>	
<b>31a</b> Alimony paid <b>b</b> Recipient's SSN ▶	<b>31a</b>	
<b>32</b> IRA deduction . . . . .	<b>32</b>	
<b>33</b> Student loan interest deduction . . . . .	<b>33</b>	
<b>34</b> Tuition and fees. Attach Form 8917 . . . . .	<b>34</b>	
<b>35</b> Domestic production activities deduction. Attach Form 8903 . . . . .	<b>35</b>	
<b>36</b> Add lines 23 through 35 . . . . .	<b>36</b>	
<b>37</b> Subtract line 36 from line 22. This is your <b>adjusted gross income</b> ▶	<b>37</b>	83,448.



**SCHEDULE A  
(Form 1040)**

**Itemized Deductions**

OMB No. 1545-0074

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

▶ Attach to Form 1040.

**2017**

Attachment  
Sequence No. **07**

Department of the Treasury  
Internal Revenue Service (99)

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

Name(s) shown on Form 1040

Your social security number

GOWRISHANKAR & ROOPA SREE KALEPALLI

659-19-9700

**Medical and Dental Expenses**

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

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

**Taxes You Paid**

<b>5</b>	State and local ( <b>check only one box</b> ):	<b>5</b>	
<b>a</b>	<input checked="" type="checkbox"/> Income taxes, or		3,722.
<b>b</b>	<input type="checkbox"/> General sales taxes		
<b>6</b>	Real estate taxes (see instructions) . . . . .	<b>6</b>	
<b>7</b>	Personal property taxes . . . . .	<b>7</b>	
<b>8</b>	Other taxes. List type and amount ▶	<b>8</b>	
<b>9</b>	Add lines 5 through 8 . . . . .	<b>9</b>	3,722.

**Interest You Paid**

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

<b>10</b>	Home mortgage interest and points reported to you on Form 1098	<b>10</b>	
<b>11</b>	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 ▶	<b>11</b>	
<b>12</b>	Points not reported to you on Form 1098. See instructions for special rules . . . . .	<b>12</b>	
<b>13</b>	Mortgage insurance premiums (see instructions) . . . . .	<b>13</b>	
<b>14</b>	Investment interest. Attach Form 4952 if required. See instructions	<b>14</b>	
<b>15</b>	Add lines 10 through 14 . . . . .	<b>15</b>	

**Gifts to Charity**

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

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

**Casualty and Theft Losses**

<b>20</b>	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 . . . . .	<b>20</b>	
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**Job Expenses and Certain Miscellaneous Deductions**

<b>21</b>	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> . . . . .	<b>21</b>	20,954.
<b>22</b>	Tax preparation fees . . . . .	<b>22</b>	
<b>23</b>	Other expenses—investment, safe deposit box, etc. List type and amount ▶	<b>23</b>	
<b>24</b>	Add lines 21 through 23 . . . . .	<b>24</b>	20,954.
<b>25</b>	Enter amount from Form 1040, line 38 <b>25</b> 83,448.		
<b>26</b>	Multiply line 25 by 2% (0.02) . . . . .	<b>26</b>	1,669.
<b>27</b>	Subtract line 26 from line 24. If line 26 is more than line 24, enter -0- . . . . .	<b>27</b>	19,285.

**Other Miscellaneous Deductions**

<b>28</b>	Other—from list in instructions. List type and amount ▶	<b>28</b>	
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**Total Itemized Deductions**

<b>29</b>	Is Form 1040, line 38, over \$156,900?	<b>29</b>	
	<input checked="" type="checkbox"/> <b>No.</b> 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.		23,007.
	<input type="checkbox"/> <b>Yes.</b> Your deduction may be limited. See the Itemized Deductions Worksheet in the instructions to figure the amount to enter.		
<b>30</b>	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](http://www.irs.gov/ScheduleE) for instructions and the latest information.

Name(s) shown on return

Your social security number

GOWRISHANKAR & ROOPA SREE KALEPALLI

659-19-9700

**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**

<b>1a</b>	Physical address of each property (street, city, state, ZIP code)				
<b>A</b>	MEDAK DIST MEDAK TELENGANA IN 521126				
<b>B</b>					
<b>C</b>					
<b>1b</b>	Type of Property (from list below)	<b>2</b> For each rental real estate property listed above, report the number of fair rental and personal use days. Check the <b>QJV</b> box only if you meet the requirements to file as a qualified joint venture. See instructions.	<b>Fair Rental Days</b>	<b>Personal Use Days</b>	<b>QJV</b>
<b>A</b>	3		<b>A</b> 365	0	<input type="checkbox"/>
<b>B</b>			<b>B</b>		<input type="checkbox"/>
<b>C</b>			<b>C</b>		<input type="checkbox"/>

**Type of Property:**

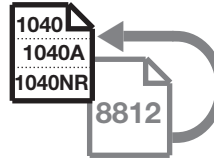
- 1 Single Family Residence      3 Vacation/Short-Term Rental      5 Land      7 Self-Rental
- 2 Multi-Family Residence      4 Commercial      6 Royalties      8 Other (describe)

<b>Income:</b>		<b>Properties:</b>		<b>A</b>	<b>B</b>	<b>C</b>
<b>3</b>	Rents received . . . . .	<b>3</b>		100.		
<b>4</b>	Royalties received . . . . .	<b>4</b>				
<b>Expenses:</b>						
<b>5</b>	Advertising . . . . .	<b>5</b>				
<b>6</b>	Auto and travel (see instructions) . . . . .	<b>6</b>				
<b>7</b>	Cleaning and maintenance . . . . .	<b>7</b>				
<b>8</b>	Commissions. . . . .	<b>8</b>				
<b>9</b>	Insurance . . . . .	<b>9</b>				
<b>10</b>	Legal and other professional fees . . . . .	<b>10</b>				
<b>11</b>	Management fees . . . . .	<b>11</b>				
<b>12</b>	Mortgage interest paid to banks, etc. (see instructions)	<b>12</b>		617.		
<b>13</b>	Other interest. . . . .	<b>13</b>				
<b>14</b>	Repairs. . . . .	<b>14</b>				
<b>15</b>	Supplies . . . . .	<b>15</b>				
<b>16</b>	Taxes . . . . .	<b>16</b>				
<b>17</b>	Utilities. . . . .	<b>17</b>				
<b>18</b>	Depreciation expense or depletion . . . . .	<b>18</b>				
<b>19</b>	Other (list) ▶ . . . . .	<b>19</b>				
<b>20</b>	Total expenses. Add lines 5 through 19 . . . . .	<b>20</b>		617.		
<b>21</b>	Subtract line 20 from line 3 (rents) and/or 4 (royalties). If result is a (loss), see instructions to find out if you must file Form 6198 . . . . .	<b>21</b>		-517.		
<b>22</b>	Deductible rental real estate loss after limitation, if any, on Form 8582 (see instructions) . . . . .	<b>22</b>	(	-517.)	(	)
<b>23a</b>	Total of all amounts reported on line 3 for all rental properties . . . . .	<b>23a</b>		100.		
<b>b</b>	Total of all amounts reported on line 4 for all royalty properties . . . . .	<b>23b</b>				
<b>c</b>	Total of all amounts reported on line 12 for all properties . . . . .	<b>23c</b>		617.		
<b>d</b>	Total of all amounts reported on line 18 for all properties . . . . .	<b>23d</b>				
<b>e</b>	Total of all amounts reported on line 20 for all properties . . . . .	<b>23e</b>		617.		
<b>24</b>	<b>Income.</b> Add positive amounts shown on line 21. Do not include any losses . . . . .	<b>24</b>				
<b>25</b>	<b>Losses.</b> Add royalty losses from line 21 and rental real estate losses from line 22. Enter total losses here . . . . .	<b>25</b>	(	517.)		
<b>26</b>	<b>Total rental real estate and royalty income or (loss).</b> Combine lines 24 and 25. Enter the result here. If Parts II, III, IV, and line 40 on page 2 do not apply to you, also enter this amount on Form 1040, line 17, or Form 1040NR, line 18. Otherwise, include this amount in the total on line 41 on page 2 <sup>NPA</sup> . . . . .	<b>26</b>		-517.		



**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](http://www.irs.gov/Schedule8812) for instructions and the latest information.**

Name(s) shown on return

GOWRISHANKAR & ROOPA SREE KALEPALLI

Your social security number

659-19-9700

**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**

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

<b>7</b>	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 . . . . .	<b>7</b>	
<b>8</b>	<b>1040 filers:</b> 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.  <b>1040A filers:</b> Enter -0-. <b>1040NR filers:</b> 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.	<b>8</b>	
<b>9</b>	Add lines 7 and 8 . . . . .	<b>9</b>	
<b>10</b>	<b>1040 filers:</b> Enter the total of the amounts from Form 1040, lines 66a and 71.  <b>1040A filers:</b> 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).  <b>1040NR filers:</b> Enter the amount from Form 1040NR, line 67.	<b>10</b>	
<b>11</b>	Subtract line 10 from line 9. If zero or less, enter -0- . . . . .	<b>11</b>	
<b>12</b>	Enter the <b>larger</b> of line 6 or line 11 . . . . . <b>Next</b> , enter the <b>smaller</b> of line 3 or line 12 on line 13.	<b>12</b>	

**Part IV Additional Child Tax Credit**

<b>13</b>	This is your additional child tax credit . . . . .	<b>13</b>	
-----------	--	-----------	--



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

Form **8889**

**Health Savings Accounts (HSAs)**

Department of the Treasury  
Internal Revenue Service

▶ **Attach to Form 1040 or Form 1040NR.**  
▶ **Go to [www.irs.gov/Form8889](http://www.irs.gov/Form8889) for instructions and the latest information.**

**2017**  
Attachment  
Sequence No. **52**

Name(s) shown on Form 1040 or Form 1040NR  
**GOWRISHANKAR KALEPALLI**

Social security number of HSA beneficiary. If both spouses have HSAs, see instructions ▶ **659-19-9700**

**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. <b>Do not</b> include employer contributions, contributions through a cafeteria plan, or rollovers (see instructions) . . . . .	<b>2</b>	0.
3	If you were under age 55 at the end of 2017, and on the first day of <b>every</b> month during 2017, you were, or were considered, an eligible individual with the <b>same</b> coverage, enter \$3,400 (\$6,750 for family coverage). <b>All others</b> , see the instructions for the amount to enter . . . . .	<b>3</b>	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 . . . . .	<b>4</b>	0.
5	Subtract line 4 from line 3. If zero or less, enter -0- . . . . .	<b>5</b>	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 . . . . .	<b>6</b>	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) . . . . .	<b>7</b>	
8	Add lines 6 and 7 . . . . .	<b>8</b>	6,750.
9	Employer contributions made to your HSAs for 2017 . . . . .	<b>9</b>	1,250.
10	Qualified HSA funding distributions . . . . .	<b>10</b>	
11	Add lines 9 and 10 . . . . .	<b>11</b>	1,250.
12	Subtract line 11 from line 8. If zero or less, enter -0- . . . . .	<b>12</b>	5,500.
13	<b>HSA deduction.</b> Enter the <b>smaller</b> of line 2 or line 12 here and on Form 1040, line 25, or Form 1040NR, line 25 . . . . .	<b>13</b>	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) . . . . .	<b>14a</b>	224.
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) . . . . .	<b>14b</b>	
c	Subtract line 14b from line 14a . . . . .	<b>14c</b>	224.
15	Qualified medical expenses paid using HSA distributions (see instructions) . . . . .	<b>15</b>	
16	<b>Taxable HSA distributions.</b> 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 . . . . .	<b>16</b>	224.
17a	If any of the distributions included on line 16 meet any of the <b>Exceptions to the Additional 20% Tax</b> (see instructions), check here . . . . . ▶ <input checked="" type="checkbox"/>		
b	<b>Additional 20% tax</b> (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 . . . . .	<b>17b</b>	0.



**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.

<b>18</b>	Last-month rule . . . . .	<b>18</b>	
<b>19</b>	Qualified HSA funding distribution . . . . .	<b>19</b>	
<b>20</b>	<b>Total income.</b> 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 . . . . .	<b>20</b>	
<b>21</b>	<b>Additional tax.</b> 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 . . . . .	<b>21</b>	

**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](http://www.irs.gov/Form8867) for instructions and the latest information.**

Attachment  
Sequence No. **70**

Taxpayer name(s) shown on return GOWRISHANKAR & ROOPA SREE KALEPALLI	Taxpayer identification number 659-19-9700
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"/>
<b>1</b> 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"/> <b>Yes</b> <input type="checkbox"/> <b>No</b>		
<b>2</b> 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"/> <b>Yes</b> <input type="checkbox"/> <b>No</b>		
<b>3</b> Did you satisfy the knowledge requirement? To meet the knowledge requirement, you must do both of the following: <ul style="list-style-type: none"> <li>• Interview the taxpayer, ask questions, and document the taxpayer's responses to determine that the taxpayer is eligible to claim the credit(s)</li> <li>• Review information to determine that the taxpayer is eligible to claim the credit(s) and for what amount . . . . .</li> </ul>	<input checked="" type="checkbox"/> <b>Yes</b> <input type="checkbox"/> <b>No</b>		
<b>4</b> Did any information provided by the taxpayer, 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"/> <b>Yes</b> <input checked="" type="checkbox"/> <b>No</b>		
<b>a</b> Did you make reasonable inquiries to determine the correct, complete, and consistent information? . . . . .	<input checked="" type="checkbox"/> <b>Yes</b> <input type="checkbox"/> <b>No</b>		
<b>b</b> Did you document your inquiries? (Documentation should include the questions you asked, whom you asked, when you asked, the information that was provided, and the impact the information had on your preparation of the return.) . . . . .	<input checked="" type="checkbox"/> <b>Yes</b> <input type="checkbox"/> <b>No</b>		
<b>5</b> Did you satisfy the record retention requirement? To meet the record retention requirement, you must keep a copy of your documentation referenced in 4b, a copy of this Form 8867, a copy of 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"/> <b>Yes</b> <input type="checkbox"/> <b>No</b>		
<b>6</b> Did you ask the taxpayer whether he/she could provide documentation to substantiate eligibility for and the amount of the credit(s) claimed on the return if his/her return is selected for audit? . . . . .	<input checked="" type="checkbox"/> <b>Yes</b> <input type="checkbox"/> <b>No</b>		
<b>7</b> Did you ask the taxpayer if any of these credits were disallowed or reduced in a previous year? . . . . . (If credits were disallowed or reduced, go to question 7a; if not, go to question 8.)	<input checked="" type="checkbox"/> <b>Yes</b> <input type="checkbox"/> <b>No</b>		
<b>a</b> Did you complete the required recertification Form 8862? . . . . .	<input type="checkbox"/> <b>Yes</b>	<input type="checkbox"/> <b>No</b>	<input type="checkbox"/> <b>N/A</b>
<b>8</b> If the taxpayer is reporting self-employment income, did you ask questions to prepare a complete and correct Form 1040, Schedule C? . . . . .	<input type="checkbox"/> <b>Yes</b>	<input type="checkbox"/> <b>No</b>	<input checked="" type="checkbox"/> <b>N/A</b>

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

	EIC	CTC/ACTC	AOTC
<b>9a</b> Have you determined that this taxpayer is, in fact, eligible to claim the EIC for the number of children for whom the EIC is claimed, or to claim 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>b</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		
<b>c</b> Did you explain to the taxpayer the rules about claiming the EIC when a child is the qualifying child of more than one person (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.)

<b>10a</b> 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>b</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 type="checkbox"/> N/A	
<b>c</b> 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.)

<b>11</b> 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.**

<b>12</b> Do you certify that all of the answers on this Form 8867 are, to the best of your knowledge, true, correct, and complete? . . . . .	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
---	---

# Unreimbursed Employee Business Expenses

Department of the Treasury  
Internal Revenue Service (99)

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

2017

Attachment  
Sequence No. **129A**

▶ **Go to [www.irs.gov/Form2106EZ](http://www.irs.gov/Form2106EZ) for the latest information.**

Your name <b>GOWRISHANKAR KALEPALLI</b>	Occupation in which you incurred expenses <b>TEST SPECIALIST</b>	Social security number <b>659-19-9700</b>
--	---	--

**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 . . . . .	<b>1</b>	2,354.
2 Parking fees, tolls, and transportation, including train, bus, etc., that <b>didn't</b> involve overnight travel or commuting to and from work . . . . .	<b>2</b>	
3 Travel expense while away from home overnight, including lodging, airplane, car rental, etc. <b>Don't</b> include meals and entertainment . . . . .	<b>3</b>	16,200.
4 Business expenses not included on lines 1 through 3. <b>Don't</b> include meals and entertainment . . . . .	<b>4</b>	
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.)	<b>5</b>	2,400.
6 <b>Total expenses.</b> Add lines 1 through 5. Enter here and on <b>Schedule A (Form 1040), line 21</b> (or on <b>Schedule A (Form 1040NR), line 7</b> ). (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.) . . . . .	<b>6</b>	20,954.

**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) ▶ 01/01/2017
- 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 4,400    b Commuting (see instructions) \_\_\_\_\_    c Other 600
- 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

GOWRISHANKAR & ROOPA SREE KALEPALLI

Five Year Tax History:					
	2013	2014	2015	2016	2017
Filing status . . . . .					MFJ
Total income . . . . .					83,448.
Adjustments to income					
Adjusted gross income					83,448.
Tax expense . . . . .					3,722.
Interest expense . . .					
Contributions . . . . .					
Miscellaneous deductions . . . . .					19,285.
Other Itemized Deductions . . . . .					
Total itemized/standard deduction . .					23,007.
Exemption amount . .					16,200.
Taxable income . . . .					44,241.
Tax . . . . .					5,701.
Alternative min tax . .					
Total credits . . . . .					2,000.
Other taxes . . . . .					45.
Payments . . . . .					7,099.
Form 2210 penalty . .					
Amount owed . . . . .					
Applied to next year's estimated tax .					
Refund . . . . .					3,353.
Effective tax rate % . .					4.44
**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 (GOWRISHANKAR & ROOPA SREE KALEPALLI) and Social Security Number (659-19-9700)

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, ERO entered Secondary Taxpayer's PIN, ERO entered PIN(s) on behalf of taxpayer(s)) 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) . . . . . 99700 Spouse's PIN (5 numbers) . . . . . 87486 Date . . . . . 03/27/2018

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 . . . . . KALEPALLI  
 First name . . . . . GOWRISHANKAR  
 Middle initial . . . . . \_\_\_\_\_ Suffix . . . . . \_\_\_\_\_  
 Social security no. . . . . 659-19-9700  
 Occupation . . . . . TEST SPECIALIST  
 Date of birth . . . . . 04/28/1982 (mm/dd/yyyy)  
 Age as of 1-1-2018 . . . . . 35  
 Date of death . . . . . \_\_\_\_\_  
 Legally blind . . . . .   
 E-mail address . . . . . GOWRIK82@GMAIL.COM  
 Work phone . . . . . \_\_\_\_\_ Ext \_\_\_\_\_  
 Cell phone . . . . . (330) 242-8966  
 Home phone . . . . . \_\_\_\_\_  
 Fax number . . . . . \_\_\_\_\_

### Spouse:

Last name (if different) . . . . . KALEPALLI  
 First name . . . . . ROOPA SREE  
 Middle initial . . . . . \_\_\_\_\_ Suffix . . . . . \_\_\_\_\_  
 Social security no. . . . . 954-98-7486  
 Occupation . . . . . HOMEMAKER  
 Date of birth . . . . . 08/30/1982 (mm/dd/yyyy)  
 Age as of 1-1-2018 . . . . . 35  
 Date of death . . . . . \_\_\_\_\_  
 Legally blind . . . . .   
 E-mail address . . . . . GOWRIK82@GMAIL.COM  
 Work phone . . . . . \_\_\_\_\_ Ext \_\_\_\_\_  
 Cell phone . . . . . (330) 242-8966  
**Note:** Work phone is transmitted for electronic funds withdrawal.

Best contact phone number . . . . . Taxpayer cell phone (330) 242-8966  
 Print phone number on Form 1040 . . .  Home  Taxpayer work  Spouse work

### US Address:

Address . . . . . 995 SOUTHERN ARTERY Apt no. . . . . 508  
 City . . . . . Quincy State . . . . . MA ZIP code . . . . . 02169

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	
					Lived with taxpyr in U.S.	Educ Tuition and Fees	Code	Not qual for child tax credit Or non U.S.***
LALITESWAR SAI KALEPALLI		954-98-7544 Son	01/26/2015	2	12		L	
MOUNICA SREYA KALEPALLI		954-98-7589 Daughter	03/25/2013	4	12		L	

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

Identity Verification Worksheet

2017

See tax help for more information on identity verification

Table with 2 columns: Name(s) Shown on Return (GOWRISHANKAR & ROOPA SREE KALEPALLI) and Social Security Number (659-19-9700)

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

- Options for Taxpayer and Spouse with a note: Alabama does not allow this option

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

- Options for Taxpayer and Spouse with a 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, License number, Issue date, Expiration date, 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:

- Options for 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: GOWRISHANKAR & ROOPA SREE KALEPALLI; Social Security Number: 659-19-9700

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 Address: 2530 Pebble Creek Ln; City: Cumming, GA; ZIP Code: 30041; ERO Electronic Filers Identification Number (EFIN): 587278; ERO Employer Identification Number: 30-1017196; ERO Social Security Number or PTIN

Paid Preparer Information

Firm Name: GLOBAL TAXES LLC; Name: APPANA RUPA VENKATA SATYA SAI MANI KUMAR; Address: 2530 Pebble Creek Ln; City: Cumming, GA; ZIP Code: 30041; Social Security Number or PTIN: P02090332; Employer Identification Number: 30-1017196; 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  
GOWRISHANKAR & ROOPA SREE KALEPALLI

Social Security Number  
659-19-9700

Form W-2 Employer	SP	Wages	Federal Tax	State Wages	State Tax
IBM INDIA PRIVATE LIMITED		83,741.	7,099.	83,740.	3,722.
<b>Totals</b> . . . . .		83,741.	7,099.	83,740.	3,722.

**Form W-2 Summary**

Box No.	Description	Taxpayer	Spouse	Total
<b>1</b>	Total wages, tips and compensation:			
	Non-statutory & statutory wages not on Sch C . . .	83,741.		83,741.
	Statutory wages reported on Schedule C . . . . .			
	Foreign wages included in total wages. . . . .			
	Unreported tips. . . . .	0.		0.
<b>2</b>	Total federal tax withheld . . . . .	7,099.		7,099.
<b>3 &amp; 7</b>	Total social security wages/tips . . . . .	83,741.		83,741.
<b>4</b>	Total social security tax withheld . . . . .	5,192.		5,192.
<b>5</b>	Total Medicare wages and tips . . . . .	83,741.		83,741.
<b>6</b>	Total Medicare tax withheld . . . . .	1,214.		1,214.
<b>8</b>	Total allocated tips . . . . .			
<b>9</b>	Not used . . . . .			
<b>10 a</b>	Total dependent care benefits . . . . .			
<b>b</b>	Offsite dependent care benefits			
<b>c</b>	Onsite dependent care benefits			
<b>11</b>	Total distributions from nonqualified plans . . .			
<b>12 a</b>	Total from Box 12 . . . . .	10,990.		10,990.
<b>b</b>	Elective deferrals to qualified plans . . . . .			
<b>c</b>	Roth contrib. to 401(k), 403(b), 457(b) plans. .			
<b>d</b>	Deferrals to government 457 plans . . . . .			
<b>e</b>	Deferrals to non-government 457 plans . . . . .			
<b>f</b>	Deferrals 409A nonqual deferred comp plan. .			
<b>g</b>	Income 409A nonqual deferred comp plan. . .			
<b>h</b>	Uncollected Medicare tax . . . . .			
<b>i</b>	Uncollected social security and RRTA tier 1 . .			
<b>j</b>	Uncollected RRTA tier 2 . . . . .			
<b>k</b>	Income from nonstatutory stock options . . . .			
<b>l</b>	Non-taxable combat pay . . . . .			
<b>m</b>	QSEHRA benefits . . . . .			
<b>n</b>	Total other items from box 12 . . . . .	10,990.		10,990.
<b>14 a</b>	Total deductible mandatory state tax . . . . .			
<b>b</b>	Total deductible charitable contributions . . . .			
<b>c</b>	Total deductible employee expenses . . . . .			
<b>d</b>	Total RR Compensation . . . . .			
<b>e</b>	Total RR Tier 1 tax . . . . .			
<b>f</b>	Total RR Tier 2 tax . . . . .			
<b>g</b>	Total RR Medicare tax . . . . .			
<b>h</b>	Total RR Additional Medicare tax . . . . .			
<b>i</b>	Total RRTA tips. . . . .			
<b>j</b>	Total other items from box 14 . . . . .	2,553.		2,553.
<b>16</b>	Total state wages and tips . . . . .	83,740.		83,740.
<b>17</b>	Total state tax withheld . . . . .	3,722.		3,722.
<b>19</b>	Total local tax withheld. . . . .			

► Keep for your records

Name as shown on return GOWRISHANKAR KALEPALLI	Social Security Number 659-19-9700
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**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.

<b>1</b> Wages, tips, other comp . . . . .	83,741.	<b>2</b> Federal tax withheld . . . . .	7,099.
<b>3</b> Social security wages . . . . .	83,741.	<b>4</b> Social sec tax withheld . . . . .	5,192.
<b>5</b> Medicare wages and tips . . . . .	83,741.	<b>6</b> Medicare tax withheld . . . . .	1,214.
<b>7</b> Social security tips . . . . .		<b>8</b> 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	11.	A: Enter amount attributable to RRTA Tier 2 tax . . . . .
W	1,250.	M: Enter amount attributable to RRTA Tier 2 tax . . . . .
DD	9,729.	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 <b>not</b> 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
MA	WTH11292645-003	83,740.	3,722.
OH	52-6032248	0.	

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
WESTFD C	2,553.		OH

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

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).
WESTFDC	2,553.	Other (not classified)

Keep for your records

GOWRISHANKAR KALEPALLI

659-19-9700 Page 2

Employer Name . . . . . IBM INDIA PRIVATE LIMITED

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. . . . . 659-19-9700
First name M.I. Last name Suff.
GOWRISHANKAR KALEPALLI
Address City St ZIP code
995 SOUTHERN ARTERY, Apt. 508 Quincy MA 02169
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 GOWRISHANKAR & ROOPA SREE KALEPALLI	Social Security No. 659-19-9700
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- 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>2</u> X \$1,000. Enter the result . . . . .	1	2,000.
2	Enter the amount from Form 1040, line 38, or Form 1040A, line 22 . . . . .	2	83,448.
3	<b>1040 filers:</b> enter the total of any — <ul style="list-style-type: none"> <li>Exclusion of income from Puerto Rico, and</li> <li>Amounts from Form 2555, lines 45 and 50; Form 2555-EZ, line 18; and Form 4563, line 15.</li> </ul> <b>1040A filers:</b> Enter -0-.	3	0.
4	Add lines 2 and 3. Enter the total . . . . .	4	83,448.
5	Enter the amount shown below for your filing status. <ul style="list-style-type: none"> <li>Married filing jointly — \$110,000</li> <li>Single, head of household, or qualifying widow(er) — \$75,000</li> <li>Married filing separately — \$55,000</li> </ul>	5	110,000.
6	Is the amount on line 4 more than the amount on line 5? <input checked="" type="checkbox"/> <b>No.</b> Leave line 6 blank. Enter -0- on line 7. <input type="checkbox"/> <b>Yes.</b> 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"/> <b>No. Stop.</b> 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"/> <b>Yes.</b> Subtract line 7 from line 1. Enter the result. <i>Go to Part 2</i> . . . . .	8	2,000.

**Part 2**

9	Enter the amount from Form 1040, line 47, or Form 1040A, line 30 . . . . .	9	5,701.
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"> <li>Mortgage interest credit, Form 8396</li> <li>Adoption Credit, Form 8839</li> <li>Residential energy efficient property credit, Form 5695, Part I</li> <li>District of Columbia first-time homebuyer credit, Form 8859</li> </ul> <input checked="" type="checkbox"/> <b>No.</b> Enter the amount from line 10. . . . . <input type="checkbox"/> <b>Yes.</b> 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	5,701.
13	Is the amount on line 8 of this worksheet more than the amount on line 12? <input checked="" type="checkbox"/> <b>No.</b> Enter the amount from line 8 <input type="checkbox"/> <b>Yes.</b> Enter the amount from line 12. See the <b>TIP</b> below.	13	2,000.

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"/> <b>No.</b> Leave line 3 blank, enter -0- on line 4, and go to line 5. <input type="checkbox"/> <b>Yes.</b> 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"/> <b>No.</b> If line 4 above is: • 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"/> <b>Yes.</b> 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: • Social security taxes from box 4, and • Medicare taxes from box 6. . . . . Railroad employees, see Note below.	6	6,406.
7	<b>1040 filers:</b> Enter the total of any — • Amounts from Form 1040, line 27 and 58, and • Any taxes that you identified using code "UT" and entered on line 62. <b>1040A filers:</b> Enter -0-.	7	
8	Add lines 6 and 7. Enter the total . . . . .	8	
9	<b>1040 filers:</b> Enter the total of the amounts from Form 1040, lines 66a and 71. <b>1040A filers:</b> Enter the total of any — • 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"/> <b>No.</b> Subtract line 11 from line 1. Enter the result <input type="checkbox"/> <b>Yes.</b> Enter -0-.	12	
	<b>Next,</b> figure the amount of any of the following credits that you are claiming. • 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 <i>Then, go to line 13.</i>		
13	Enter the total of the amounts from — • 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 <b>GOWRISHANKAR &amp; ROOPA SREE KALEPALLI</b>	Social Security Number <b>659-19-9700</b>
---	--

**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								
<b>Tot Estimated Payments . . .</b>								

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

	Federal	State	Local
<b>Taxes Withheld From:</b>			
10 Forms W-2 . . . . .	7,099.	3,722.	
11 Forms W-2G . . . . .			
12 Forms 1099-R . . . . .			
13 Forms 1099-MISC, 1099-K and 1099-G . . . . .			
14 Schedules K-1 . . . . .			
15 Forms 1099-INT, DIV and OID . . . . .			
16 Social Security and Railroad Benefits . . . . .			
17 Form 1099-B . . . . .			
18 a Other withholding . . . . .			
b Other withholding . . . . .			
c Other withholding . . . . .			
d Additional Medicare Tax . . . . .			
19 <b>Total Withholding</b> Lines 10 through 18d . . . . .			
	7,099.	3,722.	
20 <b>Total Tax Payments for 2017</b> . . . . .	7,099.	3,722.	

	State	ID	Local	ID
<b>Prior Year Taxes Paid In 2017</b> (If multiple states or localities, see Tax Help)				
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 GOWRISHANKAR & ROOPA SREE KALEPALLI	Social Security Number 659-19-9700
--	---------------------------------------

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

## 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 . . . . .	83,741 .	_____	83,741 .
7 <b>a</b> Taxable employer-provided adoption benefits . . . . .	_____	_____	_____
<b>b</b> Foreign earned income exclusion . . . . .	_____	_____	_____
8 Add lines 5 through 7b. To Form 2441, lines 19 and 20 . . . . .	83,741 .	_____	83,741 .
9 <b>a</b> Taxable dependent care benefits . . . . .	_____	_____	_____
<b>b</b> Nontaxable combat pay . . . . .	_____	_____	_____
10 Add lines 8, 9a & 9b . To Form 2441, lines 4 and 5 . . . . .	83,741 .	_____	83,741 .
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 . . . . .	83,741 .	_____	83,741 .

## Part III – IRA Deduction Worksheet Computation

15 Net self-employment income or (loss) . . . . .	_____	_____	_____
16 Wages, salaries, tips, etc . . . . .	83,741 .	_____	83,741 .
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. . . . .	83,741 .	_____	83,741 .

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

23 Self-employed, church and statutory employees . . . . .	_____	_____	_____
24 Wages, salaries, tips, etc . . . . .	83,741 .	_____	83,741 .
25 Nontaxable combat pay . . . . .	_____	_____	_____
26 Combine lines 23 through 25. To Schedule 8812, line 4a & Line 11 Wks, line 2. . . . .	83,741 .	_____	83,741 .

Keep for your records

Name(s) shown on return

GOWRISHANKAR & ROOPA SREE KALEPALLI

Social Security No.

659-19-9700

General Information:

Property description . . . . . H NO.25-35/13/2 , OPP:BEERAMGUDA KAMAN

Property type. . . 3 Vacation/Short-term If type is other, enter a description . . . . .

Location (street address) . . . . . MEDAK DIST

City . . . . . MEDAK State . . . . . ZIP code . . . . .

If a foreign address: Foreign province or state . . . . . TELENGANA

Foreign postal code . . . . . 521126 Foreign country . . . . . India

Complete For All Properties:

Did you make any payments that would require you to file Form(s) 1099? . . . . . Yes  No

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
I Treat all MACRS assets for this activity as qualified Indian reservation property?
J Treat all assets acquired after August 27, 2005 as qualified GO Zone property?
K Treat all assets acquired after May 4, 2007 as qualified Kansas Disaster Zone property?
L Was this activity located in a Qualified Disaster Area?
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

MEDAK DIST, MEDAK, TELENGANA, 521126, India

Income		% if Different	Total
<b>3 Enter</b> rental income (not reported elsewhere) . . . .	100.		
Rental income from Form 1099-MISC . . . . .			
Rental income from Form 1099-K . . . . .			
Rental Income from Cancellation of Debt Wks . . . .			
Total rents received . . . . .	100.	100.000000	100.
<b>4 Enter</b> 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
<b>5</b> Advertising . . . . .					
<b>6 a</b> Auto . . . . .					
<b>b</b> Travel . . . . .					
<b>7</b> Cleaning and maint . . . . .					
<b>8</b> Commissions . . . . .					
<b>9 a</b> Mort insur qualified . . . . .					
From Form 1098 import . . . . .					
Total mort insur qual . . . . .					
<b>b</b> Other Insurance . . . . .					
<b>10</b> Legal & other prof fees . . . . .					
<b>11</b> Management fees . . . . .					
<b>12 a</b> Mortgage int qualified . . . . .					
From Form 1098 import . . . . .					
Total mort int qualified . . . . .					
<b>b</b> Mort int other . . . . .	617.				
From Form 1098 import . . . . .					
Total mort int other . . . . .	617.		617.		
<b>13</b> Other interest . . . . .					
<b>14</b> Repairs . . . . .					
<b>15</b> Supplies . . . . .					
<b>16 a</b> Real estate taxes . . . . .					
From Form 1098 import . . . . .					
Total real estate taxes . . . . .					
<b>b</b> Other taxes . . . . .					
<b>17</b> Utilities . . . . .					
<b>18 a</b> Depreciation . . . . .					
<b>b</b> Depletion . . . . .					
<b>c</b> Depreciation carryover . . . . .					
<b>19</b> Other expenses . . . . .					
<b>a</b> . . . . .					
<b>b</b> . . . . .					
<b>c</b> . . . . .					
<b>d</b> . . . . .					
<b>e</b> Indirect operating exp . . . . .					
<b>f</b> Operating exp carryover . . . . .					
<b>g</b> Vehicle rental . . . . .					
<b>h</b> Amortization . . . . .					
<b>20</b> Add lines 5 through 19 . . . . .	617.		617.		
<b>21</b> Income or (loss) . . . . .			-517.		
<b>22</b> Deductible rental real estate loss . . . . .			-517.		

# Federal Carryover Worksheet

**2017**

▶ Keep for your records

Name(s) Shown on Return GOWRISHANKAR & ROOPA SREE KALEPALLI	Social Security Number 659-19-9700
--	---------------------------------------

**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
<b>Totals . .</b>						

**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 . . . . .		23,007.
4	Check box if required to itemize deductions . . . . .	<input type="checkbox"/>	<input type="checkbox"/>
5	Adjusted gross income . . . . .		83,448.
6	Tax liability for Form 2210 or Form 2210-F . . . . .		3,746.
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  
 GOWRISHANKAR & ROOPA SREE KALEPALLI

Filing status . . . . . Married Filing Jointly                      Number of exemptions . . . . . 4

**Gross Income**

Wages and salaries . . . . .	83,741.
Interest and dividend income . . . . .	_____
Business income (loss) . . . . .	_____
Capital gains (losses) . . . . .	_____
Pensions and annuities . . . . .	_____
Rents, royalties, partnerships, etc . . . . .	-517.
Farm income (loss) . . . . .	_____
Social security benefits . . . . .	_____
Other income . . . . .	224.
<b>Total Gross Income</b> . . . . .	<b>83,448.</b>

**Adjustments to Income** . . . . . \_\_\_\_\_

**Adjusted Gross Income** . . . . . (Last year's AGI) . . . . . \_\_\_\_\_ 83,448.

**Itemized/Standard Deductions**

Medical and dental . . . . .	_____
Taxes . . . . .	3,722.
Interest . . . . .	_____
Contributions . . . . .	_____
Casualty or theft loss(es) . . . . .	_____
Miscellaneous . . . . .	19,285.
Phaseout of itemized deductions . . . . .	_____
<b>Total Itemized Deductions</b> . . . . .	<b>23,007.</b>
Standard deduction . . . . .	_____
Exemption amount . . . . .	16,200.

**Taxable Income** . . . . . 44,241.

Income tax . . . . .	5,701.
Alternative minimum tax . . . . .	_____
<b>Total Taxes before Credits</b> . . . . .	<b>5,701.</b>
Nonbusiness credits . . . . .	2,000.
Business credits . . . . .	_____
<b>Total Credits</b> . . . . .	<b>2,000.</b>
Self-employment tax . . . . .	_____
Other taxes . . . . .	45.

**Total Tax** . . . . . 3,746.

Withholding . . . . .	7,099.
Estimated tax payments . . . . .	_____
Other payments . . . . .	_____
<b>Total Payments</b> . . . . .	<b>7,099.</b>
Estimated tax penalty . . . . .	_____
Refund applied to next year's estimated tax . . . . .	_____

**Amount Overpaid** . . . . . 3,353.

**Refund** . . . . . 3,353.

**Amount Applied to Estimate** . . . . . \_\_\_\_\_

**Amount Due** . . . . . 0.

Tax bracket . . . . .	15.0 %
Effective tax rate . . . . .	4.44 %

## Smart Worksheets from your 2017 Federal Tax Return

SMART WORKSHEET FOR: Form 1040: Individual Tax Return

<b>Tax Smart Worksheet</b>	
<b>A</b>	Tax . . . . . <span style="float: right;">5,701.</span>
	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>B</b>	Additional tax from Form 8814 . . . . . _____
<b>C</b>	Additional tax from Form 4972 . . . . . _____
<b>D</b>	Tax from additional Form(s) 4972 . . . . . _____
<b>E</b>	Recapture tax from Form 8863 . . . . . _____
<b>F</b>	IRC Section 197(f)(9)(B)(ii) election for an additional tax . . . . . _____
<b>G</b>	Health Coverage Tax Credit Recovery, Form 8885, Line 5, if negative . . . . . _____
<b>H</b>	<b>Tax.</b> Add lines A through G. Enter the result here and on line <b>44</b> . . . . . <span style="float: right;">5,701.</span>

SMART WORKSHEET FOR: Form 1040: Individual Tax Return

<b>Additional Other Taxes Smart Worksheet</b>	
<b>A</b>	Section 72(m)(5) excess benefits tax . . . . . _____
<b>B</b>	Uncollected employee social security and Medicare or RRTA tax on tips . . . . . _____
<b>C</b>	Uncollected employee social security and Medicare or RRTA tax on group term insurance . . . . . _____
<b>D</b>	Golden parachute payments . . . . . _____
<b>E</b>	Accumulation distribution of trusts . . . . . _____
<b>F</b>	Recapture of Investment Credit . . . . . _____
<b>G</b>	Tax on Archer MSA distribution(s) from Form 8853 . . . . . _____
<b>H</b>	Tax on Medicare Advantage MSA distribution(s) from Form 8853 . . . . . _____
<b>I</b>	Tax on HSA distribution(s) from Form 8889 . . . . . _____
<b>J</b>	Additional tax from line 21 on Form(s) 8889 . . . . . _____
<b>K</b>	Additional tax on recapture of a charitable contribution deduction relating to the contribution of a fractional interest in tangible personal property . . . . . _____
<b>L</b>	Reserved . . . . . <span style="background-color: #cccccc; display: inline-block; width: 100px; height: 1em;"></span>
<b>M</b>	Total Additional Medicare Tax from Form 8959 . . . . . _____
<b>N</b>	Net Investment Income Tax for Individuals from Form 8960 . . . . . _____
<b>O</b>	<u>HSA</u> . . . . . <span style="float: right;">45.</span>

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 . . . . . 83,448.
- 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 . . . . . 83,448.
- 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) <b>Enter</b> Total Tax Rate	(e) State Tax Rate (%)	(f) Local Tax Rate (%)	(g) State Table Amount	(h) Local Sales Taxes	(i) Prorated or Total Amount
MA	01/01/17	12/31/17	6.2500	6.2500	0.0000	780.	0.	780.

- Total general sales taxes from table . . . . . 780.
- H **Enter** additions to table amount (motor vehicle, boat) . . . . .           .
- I Total sales taxes from table plus additions to table amount . . . . . 780.
- J **Enter** actual sales taxes paid (in lieu of table amount) . . . . .           .
- K Total income taxes paid . . . . . 3,722.

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

<b>Line 3 Smart Worksheet</b>						
<p><b>A</b> 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><b>Or,</b> 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>B</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)

<b>Line 6 Smart Worksheet</b>	
<b>A</b> 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>B</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.
<b>C</b> Portion of Line B amount to be carried to Line 6 of spouse's form . . . . .	0.
<b>QuickZoom</b> to Form 8889S . . . . . <span style="float: right;">▶</span>	
<b>D</b> Remainder to be carried to Line 6 (Line 5 minus Line C).. . . . .	6,750.

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

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

<b>Line 14 Smart Worksheet</b>		
<b>A</b>	Gross distributions . . . . .	
<b>B</b>	Rollovers . . . . .	
<b>C</b>	Return of excess contributions . . . . .	
<b>D</b>	Subtract lines B and C from line A. . . . .	
<b>E</b>	Taxable earnings on excess contributions . . . . .	
<b>Non-surviving spouse beneficiaries who received no distribution this year use lines F &amp; G</b>		
<b>F</b>	FMV of inherited HSA assets if no distribution received. . . . .	224.
<b>G</b>	Qualified medical expenses . . . . .	

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

<b>Line 17 Smart Worksheet</b>		
<b>A</b>	Taxable HSA distributions from line 16 . . . . .	224.
<b>B</b>	Over age 65 exception to penalty . . . . .	
<b>C</b>	Exception due to disability . . . . .	
<b>D</b>	Exception due to death . . . . .	224.
<b>E</b>	Death or disability exception with code 1 on 1099-SA. . . . .	
<b>F</b>	Distribution subject to penalty Line A minus lines B, C, D and E . . . . .	0.
<b>G</b>	Penalty - 20% of amount on line G. Enter the sum on line 17b . . . . .	0.

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**

<b>1</b>	Total HSA contribution in 2016 . . . . .	
<b>2</b>	Excess contribution in 2016 . . . . .	
<b>3</b>	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.

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

**C**

<b>1</b>	Total maximum allowable contribution for 2016 . . . . .	
<b>2</b>	Amount allocated to spouse in 2016 . . . . .	
<b>3</b>	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

<b>Line 6 Smart Worksheet</b>	
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.	
<b>Social security tax, Medicare tax, and Additional Medicare Tax on Wages.</b>	
<b>A</b>	Enter the social security tax withheld (Form(s) W-2, box 4) . . . . . <u>5,192.</u>
<b>B</b>	Enter the Medicare tax withheld (Form(s) W-2, box 6). Box 6 includes any Additional Medicare Tax withheld. . . . . <u>1,214.</u>
<b>C</b>	Enter the Additional Medicare Tax, if any, on wages (Form 8959, line 7) . . . . . <u>0.</u>
<b>D</b>	Add line A, B, and C . . . . . <u>6,406.</u>
<b>E</b>	Enter the Additional Medicare Tax withheld (Form 8959 line 22) . . . . . <u>0.</u>
<b>F</b>	Subtract line E from line D. . . . . <u>6,406.</u>
<b>Additional Medicare Tax on Self-Employment Income.</b>	
<b>G</b>	Enter one-half of the Additional Medicare Tax, if any, on self-employment income (one-half of Form 8959, line 13) _____
<b>Tier 1 RRTA taxes as an employee of a railroad</b> (enter amounts on lines H, I, J, and K) <b>or employee representative</b> (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.	
<b>H</b>	Enter the Tier 1 tax (Form(s) W-2, box 14). . . . . <u>0.</u>
<b>I</b>	Enter the Medicare Tax (Form(s) W-2, box 14) . . . . . <u>0.</u>
<b>J</b>	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. . . . . _____
<b>K</b>	Add lines H, I, and J . . . . . <u>0.</u>
<b>L</b>	Enter one-half of Tier 1 tax (one-half of Forms CT-2, line 1 for all 4 quarters of 2017) . . . . . _____
<b>M</b>	Enter one-half of Tier 1 Medicare tax (one-half of Forms CT-2, line 2 for all 4 quarters of 2017) . . . . . _____
<b>N</b>	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 . . . . . _____
<b>O</b>	Add line L, M, and N . . . . . _____
<b>Line 6 Amount</b>	
<b>P</b>	Add line F, G, K and O. Enter here and on Line 11 Worksheet, line 6 <u>6,406.</u>

SMART WORKSHEET FOR: Schedule E Worksheet (MEDAK DIST)

This copy of the Worksheet will be on . ▶ Schedule E, Page 1, Copy 1, Property A

SMART WORKSHEET FOR: Schedule E Worksheet (MEDAK DIST)

Activity Summary Smart Worksheet		
Supporting information provided by program. NO ENTRIES ARE NEEDED.		
<b>A</b>	Ownership . . . . .	Taxpayer
<b>B</b>	At-risk status . . . . .	All
<b>C</b>	Passive status . . . . .	Disposition
<b>Schedule E</b>		
<b>D</b>	Tentative profit (loss) . . . . .	-517.
<b>E</b>	Other adjustments and preferences . . . . .	
<b>F</b>	At-risk disallowed loss . . . . .	
<b>G</b>	Passive carryover loss . . . . .	
<b>H</b>	Passive disallowed loss . . . . .	
<b>I</b>	Net profit (loss) allowed . . . . .	-517.
<b>Related Disposition</b>		
<b>J</b>	Tentative profit (loss) . . . . .	
<b>K</b>	At-risk disallowed loss . . . . .	
<b>L</b>	Passive carryover loss . . . . .	
<b>M</b>	Passive disallowed loss . . . . .	
<b>N</b>	Net profit (loss) allowed . . . . .	





# Form M-8453 Individual Income Tax Declaration for Electronic Filing

**2017**  
**Massachusetts**  
**Department of**  
**Revenue**

**Please print or type. Privacy Act Notice available upon request. For the year January 1–December 31, 2017.**

Your first name and initial <b>GOWRISHANKAR KALEPALLI</b>	Last name <b>KALEPALLI</b>	Your Social Security number <b>659-19-9700</b>
If a joint return, spouse's first name and initial <b>ROOPA SREE KALEPALLI</b>	Last name <b>KALEPALLI</b>	Spouse's Social Security number <b>954-98-7486</b>
Present street address (and apartment number) <b>995 SOUTHERN ARTERY APT NO 508</b>		
City/Town/Post Office <b>QUINCY</b>	State <b>MA</b>	Zip <b>02169</b>
Filing status: <input type="checkbox"/> Single <input checked="" type="checkbox"/> Married filing jointly <input type="checkbox"/> Married filing separately <input type="checkbox"/> Head of household		

### Part 1. Tax Return Information for Electronic Filing

1 Total 5.1% income (from Form 1, line 10, or Form 1-NR/PY, line 12) . . . . .	<b>1</b>	83447
2 Income tax after credits (from Form 1, line 32, or Form 1-NR/PY, line 36) . . . . .	<b>2</b>	2290
3 Massachusetts use tax (from Form 1, line 34, or Form 1-NR/PY, line 38) . . . . .	<b>3</b>	0
4 Massachusetts income tax withheld (from Form 1, line 37, or Form 1-NR/PY, line 41) . . . . .	<b>4</b>	3722
5 Refund amount (from Form 1, line 48, or Form 1-NR/PY, line 52) . . . . .	<b>5</b>	1432
6 Tax due (from Form 1, line 49, or Form 1-NR/PY, line 53) . . . . .	<b>6</b>	

### Part 2. Declaration and Signature of Taxpayer

Under pains and penalties of perjury, I declare that I have reviewed the information on my return with the information I have provided to my Electronic Return Originator and that the amounts above agree with the amounts shown on my 2017 Massachusetts return. To the best of my knowledge and belief this information is true, correct and complete. I consent that my return, including this declaration and accompanying schedules, forms and statements be sent to the Massachusetts Department of Revenue by my Electronic Return Originator. I authorize DOR to inform my Electronic Return Originator and/or the transmitter when my electronic return has been accepted. In the event that it is rejected, I authorize DOR to identify the reasons for rejection so that the return can be corrected and re-transmitted. If I have filed a balance due return, I understand that if DOR does not receive full and timely payment of my tax liability, I will remain liable for the tax liability and all applicable penalties and interest.

Your signature	Date	Spouse's signature (if joint return, <b>both</b> must sign)	Date
----------------	------	---	------

### Part 3. Declaration and Signature of Electronic Return Originator (ERO)

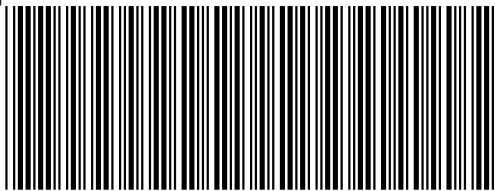
I declare that I have reviewed the above taxpayer's return and that the entries on this M-8453 are complete and correct to the best of my knowledge. (Collectors are not responsible for reviewing the taxpayer's return; however, they must ensure that the M-8453 accurately reflects the data on the return.) I have obtained the taxpayer's signature before submitting this return to the Massachusetts Department of Revenue. I have provided the taxpayer with a copy of all forms and information filed with the Massachusetts Department of Revenue. If I am also the paid preparer, under pains and penalties of perjury I declare that I have examined the above taxpayer's return and accompanying schedules and statements and to the best of my knowledge and belief, they are true, correct and complete. I declare that I have verified the taxpayer's proof of account and it agrees with the name(s) shown on this form. This declaration of paid preparer (other than taxpayer) is based on all information of which the preparer has any knowledge. Original Forms M-8453 should not be sent to DOR, but must instead be retained by the ERO on the ERO's business premises for a period of three years from the date the return to which the M-8453 relates was filed.

ERO's signature and SSN or PTIN	Date	EIN	<input type="checkbox"/> Check if self-employed
	06042018	30-1017196	
Firm name (or yours, if self-employed) and address	City/Town	State	Zip
GLOBAL TAXES LLC 2530 PEBBLE CREEK LN	CUMMING	GA	30041
			<input type="checkbox"/> Check if also paid preparer

### Part 4. Declaration and Signature of Paid Preparer (if other than ERO)

Under pains and penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief it is true, correct and complete. This declaration of paid preparer (other than taxpayer) is based on all information of which the preparer has any knowledge.

Paid preparer's signature and SSN or PTIN	Date	EIN	<input type="checkbox"/> Check if self-employed
	P02090332 06042018	30-1017196	
Firm name (or yours, if self-employed) and address	City/Town	State	Zip
APPANA RUPA VENKATA SATYA SAI MANI KUMAR 2530 PEBBLE CREEK LN	CUMMING	GA	30041



**2017 Form 1**

MA17001011555

Massachusetts Resident Income Tax Return

FOR FULL YEAR RESIDENTS ONLY

For the year January 1–December 31, 2017 or other taxable

Year beginning Ending

GOWRISHANKAR KALEPALLI 659-19-9700  
ROOPA SREE KALEPALLI 954-98-7486  
995 SOUTHERN ARTERY QUINCY MA 02169

Fill in if:  Original return  Amended return  Amended return due to federal change

Apt. no. 508

**State Election Campaign Fund:**

\$1 You \$1 Spouse TOTAL 0

Fill in if veteran of U.S. armed forces who served in Operation Enduring Freedom, Iraqi Freedom or Noble Eagle

You Spouse

Taxpayer deceased

You Spouse

Fill in if under age 18

You Spouse

a. Total federal income 83448

Name/address changed since 2016

b. Federal adjusted gross income 83448

Fill in if noncustodial parent

**1. Filing status** (select one only):

- Single
- Married filing jointly
- Married filing separate return
- Head of household

You are a custodial parent who has released claim to exemption for child(ren)

Fill in if filing Schedule TDS

**2. Exemptions**

a. Personal exemptions			<b>2a</b>	8800
b. Number of dependents. (Do not include yourself or your spouse.) Enter number	2		× \$1,000 = <b>2b</b>	2000
c. Age 65 or over before 2018	You +	Spouse =	× \$700 = <b>2c</b>	0
d. Blindness	You +	Spouse =	× \$2,200 = <b>2d</b>	0
e. Medical/dental			<b>2e</b>	0
f. Adoption			<b>2f</b>	0
g. Total exemptions. Add lines 2a through 2f. Enter here and on line 18			<b>2g</b>	10800

**SIGN HERE. Under penalties of perjury, I declare that to the best of my knowledge and belief this return and enclosures are true, correct and complete.**

Your signature Date Spouse's signature Date

PRIVACY ACT NOTICE AVAILABLE UPON REQUEST



### 2017 Form 1, pg. 2

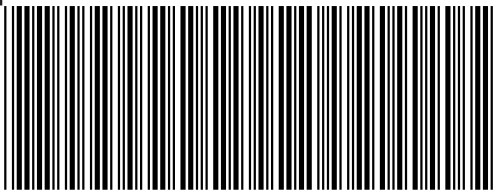
MA17001021555

Massachusetts Resident Income Tax Return

659-19-9700

3.	Wages, salaries, tips		3	83740	
4.	Taxable pensions and annuities		4	0	
5.	Mass. bank interest: a.	0 - b. exemption	0	= 5	0
6.	Business/profession income/loss a.	0 + b. Farming income/loss	0	= 6	0
7.	Rental, royalty and REMIC, partnership, S corp., trust income/loss		7	-517	
8a.	Unemployment		8a	0	
8b.	Mass. lottery winnings		8b	0	
9.	Other income from Schedule X, line 5		9	224	
10.	<b>TOTAL 5.1% INCOME</b>		10	83447	
11a.	Amount paid to Soc. Sec. Medicare, R.R., U.S. or Mass. Retirement		11a	2000	
11b.	Amount your spouse paid to Soc. Sec., Medicare, R.R., U.S. or Mass. Retirement		11b	0	
12.	Child under age 13, or disabled dependent/spouse care expenses		12	0	
13.	Number of dependent member(s) of household under age 12, or dependents age 65 or over (not you or your spouse) as of 12/31/17, or disabled dependent(s)				
	<b>Not more than two.</b> a. 2			× \$3,600 = 13	7200
14.	Rental deduction. a. 0			+ 2 = 14	0
15.	Other deductions from Schedule Y, line 19		15	18554	
16.	<b>Total deductions.</b> Add lines 11 through 15		16	27754	
17.	<b>5.1% INCOME AFTER DEDUCTIONS.</b> Subtract line 16 from line 10. <b>Not less than "0"</b>		17	55693	
18.	Exemption amount		18	10800	
19.	<b>5.1% INCOME AFTER EXEMPTIONS.</b> Subtract line 18 from line 17. <b>Not less than "0"</b>		19	44893	
20.	<b>INTEREST AND DIVIDEND INCOME</b>		20	0	
21.	<b>TOTAL TAXABLE 5.1% INCOME.</b> Add lines 19 and 20		21	44893	

BE SURE TO INCLUDE THIS PAGE WITH FORM 1, PAGE 1



**2017 Form 1, pg. 3**

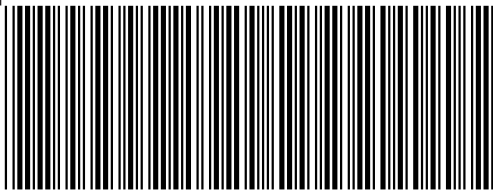
MA17001031555

Massachusetts Resident Income Tax Return

659-19-9700

<b>22. TAX ON 5.1% INCOME. Note:</b> If choosing the optional 5.85% tax rate, fill in and multiply line 21 and the amount in Schedule D, line 21 by .0585	<b>22</b>	2290
<b>23. 12% INCOME.</b> Not less than "0." a. <span style="margin-left: 100px;">0</span>	<b>23</b>	0
	$\times .12 =$	<b>24</b>
<b>24. TAX ON LONG-TERM CAPITAL GAINS. Not less than "0."</b> Fill in if filing Schedule D-IS Fill in if any excess exemptions were used in calculating lines 20, 23 or 24	<b>24</b>	0
<b>25. Credit recapture amount</b> (from Credit Recapture Schedule)	<b>25</b>	0
<b>26. Additional tax on installment sale</b>	<b>26</b>	0
<b>27. If you qualify for No Tax Status, fill in and enter "0" on line 28</b>		
<b>28. TOTAL INCOME TAX.</b> Add lines 22 through 26	<b>28</b>	2290
<b>29. Limited Income Credit</b>	<b>29</b>	0
<b>30. Income tax due to another state or jurisdiction</b>	<b>30</b>	0
<b>31. Other credits from Credit Manager Schedule</b>	<b>31</b>	0
<b>32. INCOME TAX AFTER CREDITS.</b> Subtract the total of lines 29 through 31 from line 28. <b>Not less than "0"</b>	<b>32</b>	2290
<b>33. Voluntary Contributions</b>		
a. Endangered Wildlife Conservation	<b>33a</b>	0
b. Organ Transplant Fund	<b>33b</b>	0
c. Massachusetts AIDS Fund	<b>33c</b>	0
d. Massachusetts U.S. Olympic Fund	<b>33d</b>	0
e. Massachusetts Military Family Relief Fund	<b>33e</b>	0
f. Homeless Animal Prevention and Care	<b>33f</b>	0
Total. Add lines 33a through 33f	<b>33</b>	0
<b>34. Use tax due on Internet, mail order and other out-of-state purchases</b>	<b>34</b>	0
<b>35. Health care penalty</b> a. You <span style="margin-left: 20px;">0</span> + b. Spouse <span style="margin-left: 20px;">0</span> - c. Fed. health care penalty <span style="margin-left: 20px;">0</span>	<b>35</b>	0
<b>36. INCOME TAX AFTER CREDITS PLUS CONTRIBUTIONS AND USE TAX.</b> Add lines 32 through 35	<b>36</b>	2290





# 2017 Schedule X & Y

MA17SXY011555

GOWRISHANKAR

KALEPALLI

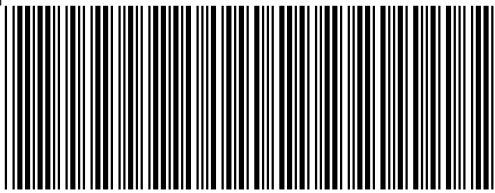
659-19-9700

## Schedule X. Other Income

1. Alimony received	1	0
2. Taxable IRA/Keogh and Roth IRA conversion distributions	2	0
3. Other gambling winnings. <b>Not less than "0."</b> Certain gambling losses are deductible under Massachusetts law	3	0
4. Fees and other 5.1% income. <b>Not less than "0"</b>	4	224
5. Total other 5.1% income. Add lines 1 through 4. <b>Not less than "0"</b>	5	224

## Schedule Y. Other Deductions

1. Allowable employee business expenses	1	18554
2. Penalty on early savings withdrawal	2	0
3. Alimony paid	3	0
4. Amounts excludible under MGL Ch. 41, sec. 111F or U.S. tax treaty incl. in Form 1, line 3 or Form 1-NR/PY, line 5 Income received by a firefighter or police officer incapacitated in the line of duty, per MGL Ch. 41, sec. 111F Income exempt under U.S. tax treaty	4	0
5. Moving expenses	5	0
6. Medical savings account deduction	6	0
7. Self-employed health insurance deduction	7	0
8. Health care accounts deduction	8	0
9. Certain qualified deductions from U.S. Form 1040 Certain business expenses from U.S. Form 1040	9	0
10. Student loan interest	10	0
11. College Tuition Deduction	11	0
12. Undergraduate student loan interest deduction	12	0
13. Deductible amount of qualified contributory pension income from another state or political subdivision included in Form 1, line 4 or Form 1-NR/PY, line 6	13	0
14. Claim of right deduction	14	0
15. Commuter deduction	15	0
16. Human organ donation deduction (full-year residents only)	16	0
17. Certain gambling losses	17	0
18. Prepaid tuition or college savings program deduction	18	0
19. Total other deductions. Add lines 1 through 18	19	18554



**2017 Schedule DI**

MA17SDI011555

GOWRISHANKAR

KALEPALLI

659-19-9700

**Schedule DI.** Dependent Information

LALITESWAR SAI  
SON

KALEPALLI

954-98-7544

Is dependent a qualifying child for earned income credit? ▶ 01262015

MOUNICA SREYA  
DAUGHTER

KALEPALLI

954-98-7589

Is dependent a qualifying child for earned income credit? ▶ 03252013

Is dependent a qualifying child for earned income credit? ▶

Is dependent a qualifying child for earned income credit? ▶

Is dependent a qualifying child for earned income credit? ▶

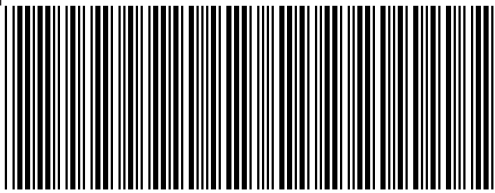
Is dependent a qualifying child for earned income credit? ▶

Is dependent a qualifying child for earned income credit? ▶

Is dependent a qualifying child for earned income credit? ▶

Is dependent a qualifying child for earned income credit? ▶

Is dependent a qualifying child for earned income credit? ▶



**2017 Schedule INC**

MA17INC011555

GOWRISHANKAR

KALEPALLI

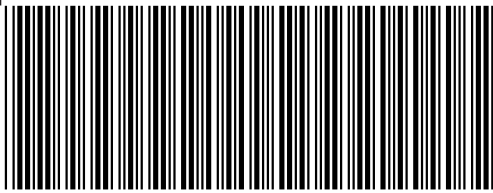
659-19-9700

**Form W-2 and 1099 Information**

A. FEDERAL ID NUMBER	B. STATE TAX WITHHELD	C. STATE WAGES/INCOME	D. TAXPAYER SS WITHHELD	E. SPOUSE SS WITHHELD	F. SOURCE OF WITHHOLDING
52-2061430	3722	83740	6406	0	W2

TOTALS	3722	83740	6406	0	
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# 2017 Schedule HC

MA17029011555

Schedule HC, Health Care Information, must be completed by all full-year residents and certain part-year residents (see instructions).

**Note:** Schedule HC must be enclosed with your Form 1 or Form 1-NR/PY. Failure to do so will delay the processing of your return.

GOWRISHANKAR

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659-19-9700

1a. Date of birth    04281982    1b. Spouse's date of birth    08301982    1c. Family size    4

2. Federal adjusted gross income    2    83448

3. Indicate the time period that you were enrolled in a Minimum Creditable Coverage (MCC) health insurance plan(s). The Form MA 1099-HC from your insurer will indicate whether your insurance met MCC requirements. **Note:** MassHealth, Medicare, and health coverage for U.S. Military, including Veterans Administration and Tri-Care, meet the MCC requirements. If you did not receive a Form MA 1099-HC from your insurer, or you had insurance that did not meet MCC requirements, see the special section on MCC requirements in the instructions.

See instructions if, during 2017, you turned 18, you were a part-year resident or a taxpayer was deceased. If you filled in the full-year or part-year MCC oval, go to line 4. If you filled in No MCC/None, go to line 6.

<b>3a</b> You:	<input checked="" type="checkbox"/> Full-year MCC	<input type="checkbox"/> Part-year MCC	<input type="checkbox"/> No MCC/None
<b>3b</b> Spouse:	<input checked="" type="checkbox"/> Full-year MCC	<input type="checkbox"/> Part-year MCC	<input type="checkbox"/> No MCC/None

4. Indicate the health insurance plan(s) that met the Minimum Creditable Coverage (MCC) requirements in which you were enrolled in 2017, as shown on Form MA 1099-HC (check all that apply). If you did not receive this form, fill in line(s) 4f and/or 4g and see instructions. Fill in if you were enrolled in private insurance and MassHealth or Commonwealth Care and enter your private insurance information in line(s) 4f and/or 4g and go to line 5.

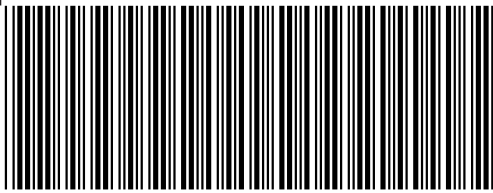
<b>4a.</b> Private insurance, including ConnectorCare (completes line(s) 4f and/or 4g below)	<input type="checkbox"/> You	<input type="checkbox"/> Spouse
<b>4b.</b> MassHealth. Fill in and go to line 5	<input checked="" type="checkbox"/> You	<input checked="" type="checkbox"/> Spouse
<b>4c.</b> Medicare (including a replacement or supplemental plan). Fill in and go to line 5	<input type="checkbox"/> You	<input type="checkbox"/> Spouse
<b>4d.</b> U.S. Military (including Veterans Administration and Tri-Care). Fill in and go to line 5	<input type="checkbox"/> You	<input type="checkbox"/> Spouse
<b>4e.</b> Other government program (enter the program name(s) only in lines 4f and/or 4g below). <b>Note:</b> Health Safety Net is not considered insurance or minimum creditable coverage.	<input type="checkbox"/> You	<input type="checkbox"/> Spouse

4f. Your Health Insurance. Complete if you answered line(s) 4a or 4e and go to line 5.      Fill in if you were not issued Form MA 1099-HC.

4g. Spouse's Health Insurance. Complete if you answered line(s) 4a or 4e and go to line 5.      Fill in if you were not issued Form MA 1099-HC.

5. If you had health insurance that met MCC requirements for the full-year, including private insurance, MassHealth, Commonwealth Care or ConnectorCare, you are not subject to a penalty. Skip the remainder of this schedule and continue completing your tax return. Otherwise, go to line 6.

If you had Medicare (including a replacement or supplemental plan), U.S. Military (including Veterans Administration and Tri-Care), or other government insurance at any point during 2017, you are not subject to a penalty. Skip the remainder of this schedule and continue completing your tax return. Otherwise, go to line 6.



**2017 Schedule HC, pg. 2**  
 659-19-9700 MA17029021555

**Uninsured for All or Part of 2017**

**6.** Was your income in 2017 at or below 150% of the federal poverty level? **6**    Yes    No  
 If you answer Yes, you are not subject to a penalty in 2017. Skip the remainder of this schedule and complete your tax return. If you answer No and you were enrolled in a health insurance plan that met the MCC requirements for part, but not all, of 2017, go to line 7. If you answer No and you had no insurance or you were enrolled in a plan that did not meet the MCC requirements during the period that the mandate applied, go to line 8a.

**7.** Complete this section **only** if you, and/or your spouse if married filing jointly, were enrolled in a health insurance plan(s) that met the Minimum Creditable Coverage (MCC) requirements for part, but not all of 2017. Fill in below the months that met the MCC requirements, as shown on Form MA 1099-HC. If you did not receive this form, fill in the months you were covered by a plan that met the MCC requirements at least **15 days or more**. If, during 2017, you **turned 18**, you were a **part-year resident** or a taxpayer was **deceased**, fill in the oval(s) below for the month(s) that met the MCC requirements during the period that the mandate applied. See instructions.  
 You may only fill in the month(s) you had health insurance that met MCC requirements. If you had health insurance, but it did not meet MCC requirements, you must skip this section and go to line 8a.

**Months Covered By Health Insurance**

You	Jan.	Feb.	March	April	May	June	July	Aug.	Sept.	Oct.	Nov.	Dec.
Spouse	Jan.	Feb.	March	April	May	June	July	Aug.	Sept.	Oct.	Nov.	Dec.

If you had four or more consecutive months either with no insurance or insurance that did not meet the MCC requirements (four or more blank months in a row), go to line 8a. Otherwise, a penalty does not apply to you in 2017. Skip the remainder of this schedule and complete your tax return.

**Religious Exemption and Certificate of Exemption**

**8a. Religious exemption:** Are you claiming an exemption from the requirement to purchase health insurance based on your sincerely held religious beliefs that cause you to object to substantially all forms of treatment covered by health insurance? **8a**    You    Yes    No  
 Spouse    Yes    No

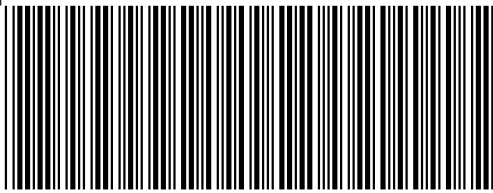
If you answer Yes, go to line 8b. If you answer No, go to line 9.

**8b.** If you are claiming a religious exemption in line 8a, did you receive medical health care during the 2017 tax year? **8b**    You    Yes    No  
 Spouse    Yes    No

If you answer No to line 8b, skip the remainder of this schedule and continue completing your tax return. If you answer Yes to line 8b, go to line 9.

**9. Certificate of exemption:** Have you obtained a Certificate of Exemption issued by the Massachusetts Health Connector for the 2017 tax year? **9**    You    Yes    No  
 Spouse    Yes    No

If you answer Yes, enter the certificate number, skip the remainder of this schedule and continue completing your tax return. If you answer No to line 9, go to line 10.



2017 Schedule HC, pg. 3

MA17029031555

GOWRISHANKAR

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659-19-9700

Affordability as Determined By State Guidelines

Note: This section will require the use of worksheets and tables found in the instructions. You must complete the worksheet(s) to determine if health insurance was affordable to you during the 2017 tax year.

- 10. Did your employer offer affordable health insurance that met minimum creditable coverage requirements as determined by completing the Schedule HC Worksheet for Line 10 in the instructions? 10 You Yes No Spouse Yes No

Fill in No if your employer did not offer health insurance that met minimum creditable coverage requirements, you were not eligible for health insurance offered by your employer, you were self-employed or you were unemployed.

- 11. Were you eligible for government-subsidized health insurance as determined by completing the Schedule HC Worksheet for Line 11 in the instructions? 11 You Yes No Spouse Yes No

If you answer No, go to line 12. If you answer Yes, go to the Health Care Penalty Worksheet in the instructions to calculate your penalty amount.

- 12. Were you able to purchase affordable private health insurance that met minimum creditable coverage requirements as determined by completing the Schedule HC Worksheet for Line 12 in the instructions? 12 You Yes No Spouse Yes No

If you answer No, you are not subject to a penalty. Continue completing your tax return. If you answer Yes, go to the Health Care Penalty Worksheet in the instructions to calculate your penalty amount.

Complete Only If You Are Filing An Appeal

You must complete the Health Care Penalty Worksheet to determine your penalty amount before completing this section.

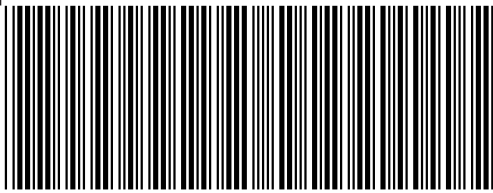
You may have grounds to appeal if you were unable to obtain affordable insurance that meets the minimum creditable coverage requirements in 2017 due to a hardship or other circumstances. The grounds for appeal are explained in more detail in the instructions. If you believe you have grounds for appealing the penalty, fill in the field(s) below. The appeal will be heard by the Massachusetts Health Connector. By filling in the field below, you (or your spouse if married filing jointly) are authorizing DOR to share information from your tax return, including this schedule, with the Massachusetts Health Connector for purposes of deciding your appeal.

You will receive a follow-up letter asking you to state your grounds for appeal in writing, and submit supporting documentation. Failure to respond to that letter within the time specified in the letter will lead to dismissal of your appeal and will result in a future assessment of a penalty. Once your documentation is received, it will be reviewed by the Massachusetts Health Connector and you may be required to attend a hearing on your case. You will be required to file your claims under the pains and penalties of perjury.

Note: If you are filing an appeal, make sure you have calculated the penalty amount that you are appealing, but do not assess yourself or enter a penalty amount on your Form 1 or Form 1-NR/PY. Also, do not include any hardship documentation with your original return. You will be required to submit substantiating hardship documentation at a later date during the appeal process.

You I wish to appeal the penalty. I authorize DOR to share this tax return including this schedule with the Massachusetts Health Connector for purposes of deciding this appeal.

Spouse I wish to appeal the penalty. I authorize DOR to share this tax return including this schedule with the Massachusetts Health Connector for purposes of deciding this appeal.



## 2017 Schedule E

MA17013041555

GOWRISHANKAR

KALEPALLI

659-19-9700

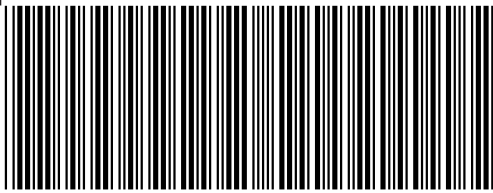
### Income or Loss from Real Estate and Royalties:

#### Income

1. Rents received	1	100
2. Royalties received	2	0

#### Expenses

3. Advertising	3	0
4. Auto and travel	4	0
5. Cleaning and maintenance	5	0
6. Commissions	6	0
7. Insurance	7	0
8. Legal and other professional fees	8	0
9. Management fees	9	0
10. Mortgage interest paid to banks, etc.	10	617
11. Other interest	11	0
12. Repairs	12	0
13. Supplies	13	0
14. Taxes	14	0
15. Utilities	15	0
16. Other expenses	16	0
17. Add lines 3 through 16	17	617
18. Depreciation expense or depletion	18	0
19. Total expenses. Add lines 17 and 18	19	617
20. Income or loss from rental real estate or royalty properties	20	-517
21. Deductible rental real estate loss	21	-517
22. Income. Enter positive amounts shown on line 20	22	0
23. Losses. Add royalty losses from line 20 and real estate losses from line 21	23	-517
24. Rental real estate and royalty income or loss	24	-517



## 2017 Schedule E, pg. 2

MA17013051555

659-19-9700

### Income or Loss from Partnerships and S Corporations

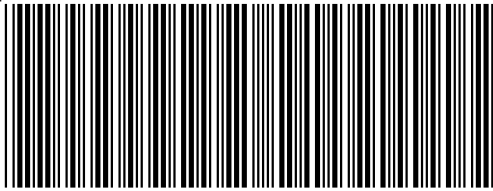
25. Passive loss allowed	25	0
26. Passive income	26	0
27. Non-passive loss	27	0
28. Section 179 expense deduction	28	0
29. Non-passive income	29	0
30. Combine lines 26 and 29	30	0
31. Combine lines 25, 27 and 28	31	0
32. Partnership and S corporation income or loss. Combine lines 30 and 31	32	0
33. Interest (other than MA banks) and dividends if included in line 32	33	0
34. Interest from Massachusetts banks if included in line 32	34	0
35. Total income or loss from partnerships and S corporations	35	0
36. Check! if you are reporting any loss not allowed in a prior year due to the at-risk, or basis limitations; a prior year disallowed loss from a passive activity (was not reported on U.S. Form 8582) or un-reimbursed partnership expenses		

### Income or Loss from Estates and Trusts

37. Passive deduction or loss allowed	37	0
38. Passive income	38	0
39. Non-passive deduction or loss	39	0
40. Non-passive other income	40	0
41. Add lines 38 and 40	41	0
42. Add lines 37 and 39	42	0
43. Estate and trust income or loss. Combine lines 41 and 42	43	0
44. Estate or non-grantor-type trust income	44	0
45. Grantor-type trust and non-Massachusetts estate and trust income	45	0
46. Interest and dividends if included in line 45	46	0
47. Adjustments to 5.1% income	47	0
48. Subtotal. Combine lines 46 and 47	48	0
49. Income or loss from grantor type and non-Mass estates and trusts	49	0

### Income or Loss from REMICs

50. Excess inclusion	50	0
51. Taxable income or loss	51	0
52. Income	52	0
53. Combine lines 51 and 52	53	0



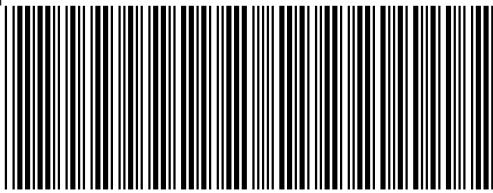
**2017 Schedule E, pg. 3**

MA17013061555

659-19-9700

**Farm Income**

<b>54.</b> Net farm rental income or loss	<b>54</b>	<b>0</b>
<b>Summary</b>		
<b>55.</b> Income or loss. Combine lines 24, 35, 49, 53 and 54	<b>55</b>	<b>-517</b>
<b>56.</b> Massachusetts differences. Enclose statement	<b>56</b>	<b>0</b>
<b>57.</b> Abandoned building renovation deduction	<b>57</b>	<b>0</b>
<b>58.</b> Total income or loss. Combine lines 55, 56 and 57	<b>58</b>	<b>-517</b>



**2017 Schedule E-1**

MA17013011555

GOWRISHANKAR                      KALEPALLI  
H NO.25-35/13/2 , OPP:BEERA  
MEDAK DIST    MEDAK

659-19-9700

Check one:     Real estate                       Royalty

**Income or Loss from Real Estate and Royalties**

**Income**

1. Rents received	1	100
2. Royalties received	2	0

**Expenses**

3. Advertising	3	0
4. Auto and travel	4	0
5. Cleaning and maintenance	5	0
6. Commissions	6	0
7. Insurance	7	0
8. Legal and other professional fees	8	0
9. Management fees	9	0
10. Mortgage interest paid to banks, etc.	10	617
11. Other interest	11	0
12. Repairs	12	0
13. Supplies	13	0
14. Taxes	14	0
15. Utilities	15	0
16. Other expenses	16	0
17. Add lines 3 through 16	17	617
18. Depreciation expense or depletion	18	0
19. Total expenses. Add lines 17 and 18	19	617
20. Income or loss from rental real estate or royalty properties	20	-517
21. Deductible rental real estate loss	21	-517
22. Income. Enter positive amounts shown on line 20	22	0
23. Losses. Add royalty losses from line 20 and real estate losses from line 21	23	-517
24. Rental real estate and royalty income or loss	24	-517
25. Check if this rental property was used by you or your family for more than 14 days or more than 10 percent of the total number of days that the property was rented at fair market value		

**Schedule HC GOWRISHANKAR's Schedule HC Worksheet**  
 ▶ Keep for your records

**2017**

Name(s) Shown on Return  
 G & R KALEPALLI

Social Security Number  
 659-19-9700

**3** Indicate the time period that you were enrolled in a Minimum Creditable Coverage (MCC) health insurance plan(s). The Form MA 1099-HC from your insurer will indicate whether your insurance met MCC requirements. (See the special section on MCC requirements in the instructions.)  
 Full-year MCC     Part-year MCC     No MCC/None

**4** Indicate the health insurance plan(s) that met the Minimum Creditable Coverage (MCC) requirements in which you were enrolled in 2017, as shown on Form MA 1099-HC (check all that apply). If you did not receive this form, check line(s) 4f and/or 4g and see instructions. Check if you were enrolled in private insurance and MassHealth, and enter your private insurance information in Your Health Insurance Smartworksheet.

- a** Private Insurance (including connector care) . . . . . You
  - b** MassHealth. . . . . You
  - c** Medicare . . . . . You
  - d** U.S. Military (including Veterans Administration and Tri-Care). . . . . You
  - e** Other government program (enter the program name(s) only below . . . . . You
- Name of Insurance Carrier or Program

**4 f** Check if you were not issued Form MA 1099-HC . . . . .

**Your Health Insurance Smart Worksheet**

Name of Insurance Company or Administrator (from Form MA 1099-HC)	Federal Identification No. of Insurance Company (from Form MA 1099-HC)	Subscriber No. (from Form MA 1099-HC)
_____	_____	_____
_____	_____	_____
_____	_____	_____

**7** Complete this section **only** if you and/or your spouse if MFJ, were enrolled in a health insurance plan(s) that met the Minimum Creditable Coverage (MCC) requirements for part, but not all of 2017. Check the months that met the MCC requirements, as shown on Form MA 1099-HC. If you did not receive this form, check the months you were covered by a plan that met the MCC requirements at least **15 days or more**. See instructions if, during 2017, you **turned 18**, you were a **part-year resident** or a taxpayer was **deceased**.

**Special Circumstance Instructions**

Indicates special circumstances  
 Check the month(s) you were alive, age 18, or a resident of Massachusetts for 2017

<input type="checkbox"/> Jan	<input type="checkbox"/> Feb	<input type="checkbox"/> March	<input type="checkbox"/> April	<input type="checkbox"/> May	<input type="checkbox"/> June
<input type="checkbox"/> July	<input type="checkbox"/> Aug	<input type="checkbox"/> Sept	<input type="checkbox"/> Oct	<input type="checkbox"/> Nov	<input type="checkbox"/> Dec

**Months Covered By Health Insurance That Met Minimum Creditable Coverage**

You should only check the month(s) you had health insurance that met MCC requirements.

<input type="checkbox"/> Jan	<input type="checkbox"/> Feb	<input type="checkbox"/> March	<input type="checkbox"/> April	<input type="checkbox"/> May	<input type="checkbox"/> June
<input type="checkbox"/> July	<input type="checkbox"/> Aug	<input type="checkbox"/> Sept	<input type="checkbox"/> Oct	<input type="checkbox"/> Nov	<input type="checkbox"/> Dec



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**Religious Exemption and Certificate of Exemption**

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**8 a Religious exemption:** Are you claiming an exemption from the requirement to purchase health insurance based on your sincerely held religious beliefs that cause you to object to substantially all forms of treatment covered by health insurance? . . . . . ▶ Yes  No

If you answer Yes, go to line 8b. If you answer No, go to line 9.

**8 b** If you are claiming a religious exemption in line 8a, did you receive medical health care during the 2017 tax year? . . . . . ▶ Yes  No

If you answer No to line 8b, skip the remainder of this schedule and continue completing your tax return. If you answer Yes to line 8b, go to line 9.

**9 Certificate of exemption:** Have you obtained a Certificate of Exemption issued by the Massachusetts Health Connector for the 2017 tax year? . . . . . ▶ Yes  No

If you answer Yes enter the certificate number, skip the remainder of this schedule and continue completing your tax return. If you answer No to line 9, go to line 10.  
Certificate No.  
\_\_\_\_\_

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**Schedule HC Worksheet for Line 10**

Did your employer (or your spouse's employer if married filing jointly) offer you health insurance? . . . . .	<input type="checkbox"/>	Yes	<input type="checkbox"/>	No
If you answered "Yes" above, was this insurance free?	<input type="checkbox"/>	Yes	<input type="checkbox"/>	No

The following worksheet will determine if you could have afforded employer-sponsored health insurance that met Minimum Creditable Coverage in 2017. Complete only if you (and/or your spouse if married filing jointly) were eligible for insurance that met Minimum Creditable Coverage offered by an employer for the entire period you were uninsured in 2017 that covered you, and your spouse and dependent children, if any. If an employer did not offer health insurance that met Minimum Creditable Coverage that covered you, and your spouse and dependent children, if any, or if you were not eligible for insurance that met Minimum Creditable Coverage offered by an employer, you were self employed or you were unemployed, check the No box on line 10 and complete the Schedule HC Worksheet for line 11.

**Note:** If line 6 of the Schedule HC is checked Yes indicating that your income was at or below 150% of the federal poverty level or you had three or fewer blanks in a row during the period that the mandate applied on line 7 of Schedule HC, the penalty does not apply to you. Do not complete this worksheet. If an employer offered you free health insurance coverage in 2017 that met Minimum Creditable Coverage (the employer's Human Resources Department should be able to provide this information to you), you are deemed able to afford health insurance and are subject to a penalty. Check the Yes box in line 10 and go to the Health Care Penalty Worksheet.

1 Enter your federal adjusted gross income (from U.S. Form 1040, line 37, Form 1040A, line 21 or Form 1040EZ, line 4) . . . . .	<b>1</b>	
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**If line 1 is less than or equal to:**

- ▶ \$17,820 if single or married filing a separate with no dependents;
- ▶ \$24,030 if married filing jointly with no dependents or head of household/married filing separately with one dependent; or
- ▶ \$30,240 if married filing jointly with one or more dependents or head of household/married filing separately with two or more dependents,

you are deemed unable to afford employer-sponsored health insurance that met Minimum Creditable Coverage requiring an employee contribution. Check the No box in line 10. Skip the remainder of this worksheet and go to the Schedule HC Worksheet for Line 11.

**If line 1 is more than:**

- ▶ \$17,820 if single or married filing separately with no dependents;
- ▶ \$24,030 if married filing jointly with no dependents or head of household/married filing separately with one dependent; or
- ▶ \$30,240 if married filing jointly with one or more dependents or head of household/married filing separately with two or more dependents, **go to line 2.**

2 Enter the lowest monthly premium cost of health insurance that would cover you, and your spouse and dependent children, if any, offered to you during your uninsured period in 2017 through an employer. The employer's Human Resources Department should be able to provide this amount to you. . . . .	<b>2</b>	
--	----------	--

**Note:** If you declined employer-sponsored health insurance that met the Minimum Creditable Coverage, the monthly premium amount may be found on the Health Insurance Responsibility Disclosure Form (HIRD) you should have received from your employer.

3 Enter the monthly premium that as a percentage of income that corresponds with your income range (from line 1 of worksheet and filing status from Table 3: Affordability from the instructions) . . . . .	<b>3</b>	
4 Multiply 1 by line 3 . . . . .	<b>4</b>	
5 Divide line 4 by 12 to calculate the monthly premium considered affordable to you . . . . .	<b>5</b>	

**If line 2 is less than or equal to line 5:**

you are deemed able to afford employer-sponsored health insurance that met Minimum Creditable Coverage during your uninsured period(s), which you did not obtain, and you are subject to a penalty. Fill in the Yes oval(s) in line 10 of Schedule HC, and go to the Health Care Penalty Worksheet on page HC-11.

**If line 2 is greater than line 5:**

you could not afford health insurance that met Minimum Creditable Coverage offered to you by your employer, fill in the No oval(s) in line 10 of Schedule HC, and complete the following Schedule HC Worksheet for Line 11 on page HC-8.

**Schedule HC Worksheet for Line 11: Eligibility for Government-Subsidized Health Insurance**

**Line 11: Eligibility for Government-Subsidized Health Insurance Smart Worksheet**

**A** In 2017, were any of these statements true?

- ▶ I was not a citizen or a non-citizen legally residing in the U.S.,
- ▶ An employer offered an individual plan that cost less than 9.69% of your household income and met minimum value standards (the employer’s Human Resource Department should be able to provide this information to you),
- ▶ I applied for Mass Health or subsidized coverage through the Health Connector and were denied because I was ineligible for services

Are any of the statements in A true? . . . . .  No  Yes

The following worksheet will determine if you were eligible for government-subsidized health insurance in 2017. Complete the following worksheet only if an employer did not offer you affordable health insurance that met Minimum Creditable Coverage requirements, as determined in the Schedule HC Worksheet for Line 10.

**Note:** If line 6 of the Schedule HC is checked Yes indicating that your income was at or below 150% of the Federal Poverty Level or you had three or fewer blanks in a row on line 7 of Schedule HC, the penalty does not apply to you. Do not complete this worksheet. Skip the remainder of Schedule HC and continue completing your return.

If married filing separately **and** living in the same household, each spouse must combine their income figures from their separate U.S. returns when completing this worksheet.

1 Enter your federal adjusted gross income (from U.S. Form 1040, line 37, Form 1040A, line 21 or Form 1040EZ, line 4) . . . . .	<b>1</b>	
2 Enter the amount from the Income column, based on your family size (do not include dependent children age 19 or older in your family size), from Table 2 in the instructions . . . . .	<b>2</b>	

**If line 1 is greater than line 2:**  
you were ineligible for government-subsidized health insurance in 2017 and must fill in the No oval(s) in line 11 of Schedule HC, and go to Schedule HC Worksheet for Line 12 to determine if you were deemed able to afford private health insurance.

**If line 1 is less than or equal to line 2, and at any point during the period when you were uninsured:**

- ▶ you were not a citizen or a non-citizen legally residing in the U.S., **or**
- ▶ an employer offered an individual plan that cost less than 9.69% of your household income (the employer’s Human Resources Department should be able to provide this information to you) **or**
- ▶ you applied for Mass Health or subsidized coverage through the Health Connector and were denied because you were ineligible for services,

**you are deemed ineligible for government-subsidized health insurance in 2017 .**  
Fill in the No oval(s) in line 11 of Schedule HC, and go to Schedule HC Worksheet for Line 12 to determine if you were able to afford private health insurance.

**If line 1 is less than or equal to line 2 and none of the conditions above apply, then**

- ▶ you would have been deemed eligible for government-subsidized health insurance in 2017 which you did not obtain and you are subject to a penalty. You must
- ▶ check the Yes box in line 11, **and** go to the Health Care Penalty Worksheet.

**Note:** If you believe that during the period when you were uninsured, your income was actually too high to qualify for government-subsidized insurance, you may have grounds to appeal the penalty. Check the Yes box in line 11 and go to the instructions for the Appeals section on schedule HC.

**Schedule HC Worksheet for Line 12: Ability to Purchase Affordable Private Health Insurance That Met Minimum Creditable Coverage**

The following worksheet will determine if you could have purchased affordable private health insurance that met Minimum Creditable Coverage in 2017. Complete the following worksheet only if you (and/or your spouse if married filing jointly) were deemed ineligible for government-subsidized health insurance, as determined in the Schedule HC Worksheet for Line 11.

**Note:** If line 6 of the Schedule HC is checked Yes indicating that your income was at or below 150% of the Federal Poverty Level or you had three or fewer blanks in a row on line 7 of Schedule HC, the penalty does not apply to you. Do not complete this worksheet. Skip the remainder of Schedule HC and continue completing your return. Schedule HC must be attached to your return.

1	Enter your federal adjusted gross income (from U.S. Form 1040, line 37, Form 1040A, line 21 or Form 1040EZ, line 4) . . . . .	1	_____
2	Enter the monthly premium that corresponds with your county of residency (see the printed government instructions if you do not know what county you live in), age (if married filing a joint return, use the age of the older spouse) and filing status from Table 4: Premiums on page HC-10 from the instructions . . .	2	_____
3	Enter the affordable premium as a percentage of income that corresponds with your income range (from line 1 of worksheet) and filing status from Table 3: Affordability on page HC-10 from the instructions. . . . .	3	_____
4	Multiply 1 by line 3 . . . . .	4	_____
5	Divide line 4 by 12 to calculate the monthly premium considered affordable to you . . . . .	5	_____

**If line 2 is greater than line 5:**  
you are deemed unable to afford health insurance that met Minimum Creditable Coverage and not subject to a penalty, and you must fill in the No oval(s) in line 12 of Schedule HC and skip the remainder of Schedule HC and continue completing your tax return.

**If line 2 is less than or equal to line 5:**  
you are deemed able to afford private health insurance that met Minimum Creditable Coverage, which you did not obtain; you are subject to a penalty and you must fill in the Yes oval(s) in line 12 of Schedule HC and go to the Health Care Penalty Worksheet on page HC-11.

**Schedule HC Worksheet - Penalty Worksheet**

Complete the following worksheet to calculate the penalty. If married filing a joint return and both you and your spouse are subject to a penalty, separate worksheets must be filled out to calculate the separate penalty amounts for you and your spouse, using your married filing jointly income. Each separate penalty amount must then be entered on Form 1, line 34a and line 34b or Form 1-NR/PY, line 39a and line 39b.

**Note:** If line 6 is checked of the Schedule HC is checked Yes indicating that your income was at or below 150% of the Federal Poverty Level, the penalty does not apply to you. Do not complete this worksheet. Skip the remainder of Schedule HC and continue completing your return.

<b>1</b>	Enter your federal adjusted gross income from line 2 of Schedule HC . . . . .	<b>1</b>	_____
<b>3</b>	Based on Family Size, federal AGI and your age calculated penalty . . . . .	<b>3</b>	_____
<b>4</b>	How many gap(s) in coverage of four or more consecutive months do you have in Schedule HC, line 7? If you were uninsured for all of 2017 enter "0" . . . . .	<b>4</b>	_____ 0
	▶ <b>Turning 18, Part-Year Residents or a Taxpayer was deceased</b> . When completing line 4, do not include the number of unfilled checkboxes for months that the mandate did not apply, as determined in Schedule HC, line 7.		
<b>5</b>	Enter the total number of months for the gap(s) in coverage as identified in line 4. Enter "12" if you were uninsured for all of 2017. . . . .	<b>5</b>	_____
	▶ <b>ATTENTION: Taxpayer, or Spouse if married filing jointly, was deceased or Turned 18 or a Part-Year Resident. See Government Instructions Sch. HC.</b>		
<b>6</b>	Multiply line 4 by "3" . . . . .	<b>6</b>	_____ 0
<b>7</b>	Subtract line 6 from line 5 . . . . .	<b>7</b>	_____ 0
<b>8</b>	Multiply line 3 by line 7. This is the penalty amount for you . . . . .	<b>8</b>	_____ 0

If you are subject to a penalty because you are deemed able to afford insurance in 2017 but did not obtain it, you may appeal the application of the penalty to you. Go to the Filing an Appeal section on the Schedule HC and follow these instructions. If you are filing an appeal, do not enter a penalty amount on Form 1, line 34a or line 34b or Form 1-NR/PY, line 39a and line 39b. If you are **not** appealing the penalty, enter the penalty amount from line 8 on Form 1, line 34a or 34b or Form 1-NR/PY, line 39a and line 39b.

**Complete Only If You Are Filing An Appeal**

You:

I wish to appeal the penalty. I authorize DOR to share my tax return including this schedule with the Commonwealth Health Insurance Connector Authority for purposes of deciding my appeal.

Name(s) Shown on Return  
G & R KALEPALLI

Social Security Number  
659-19-9700

**3** Indicate the time period that you were enrolled in a Minimum Creditable Coverage (MCC) health insurance plan(s). The Form MA 1099-HC from your insurer will indicate whether your insurance met MCC requirements. (See the special section on MCC requirements in the instructions.)  
 Full-year MCC       Part-year MCC       No MCC/None

**4** Indicate the health insurance plan(s) that met the Minimum Creditable Coverage (MCC) requirements in which you were enrolled in 2017, as shown on Form MA 1099-HC (check all that apply). If you did not receive this form, check line(s) 4f and/or 4g and see instructions. Check if you were enrolled in private insurance and MassHealth, and enter your private insurance information in Your Health Insurance Smartworksheet.

- a** Private Insurance (including connector care) . . . . . You
  - b** MassHealth. . . . . You
  - c** Medicare . . . . . You
  - d** U.S. Military (including Veterans Administration and Tri-Care). . . . . You
  - e** Other government program (enter the program name(s) only below . . . . . You
- Name of Insurance Carrier or Program

**4 f** Check if you were not issued Form MA 1099-HC . . . . .

**Your Health Insurance Smart Worksheet**

Name of Insurance Company or Administrator (from Form MA 1099-HC)	Federal Identification No. of Insurance Company (from Form MA 1099-HC)	Subscriber No. (from Form MA 1099-HC)
_____	_____	_____
_____	_____	_____
_____	_____	_____

**7** Complete this section **only** if you and/or your spouse if MFJ, were enrolled in a health insurance plan(s) that met the Minimum Creditable Coverage (MCC) requirements for part, but not all of 2017. Check the months that met the MCC requirements, as shown on Form MA 1099-HC. If you did not receive this form, check the months you were covered by a plan that met the MCC requirements at least **15 days or more**. See instructions if, during 2017, you **turned 18**, you were a **part-year resident** or a taxpayer was **deceased**.

**Special Circumstance Instructions**

Indicates special circumstances  
 Check the month(s) you were alive, age 18, or a resident of Massachusetts for 2017

<input type="checkbox"/> Jan	<input type="checkbox"/> Feb	<input type="checkbox"/> March	<input type="checkbox"/> April	<input type="checkbox"/> May	<input type="checkbox"/> June
<input type="checkbox"/> July	<input type="checkbox"/> Aug	<input type="checkbox"/> Sept	<input type="checkbox"/> Oct	<input type="checkbox"/> Nov	<input type="checkbox"/> Dec

**Months Covered By Health Insurance That Met Minimum Creditable Coverage**

You should only check the month(s) you had health insurance that met MCC requirements.

<input type="checkbox"/> Jan	<input type="checkbox"/> Feb	<input type="checkbox"/> March	<input type="checkbox"/> April	<input type="checkbox"/> May	<input type="checkbox"/> June
<input type="checkbox"/> July	<input type="checkbox"/> Aug	<input type="checkbox"/> Sept	<input type="checkbox"/> Oct	<input type="checkbox"/> Nov	<input type="checkbox"/> Dec

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**Religious Exemption and Certificate of Exemption**

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**8 a Religious exemption:** Are you claiming an exemption from the requirement to purchase health insurance based on your sincerely held religious beliefs that cause you to object to substantially all forms of treatment covered by health insurance? . . . . . ▶ Yes  No

If you answer Yes, go to line 8b. If you answer No, go to line 9.

**8 b** If you are claiming a religious exemption in line 8a, did you receive medical health care during the 2017 tax year? . . . . . ▶ Yes  No

If you answer No to line 8b, skip the remainder of this schedule and continue completing your tax return. If you answer Yes to line 8b, go to line 9.

**9 Certificate of exemption:** Have you obtained a Certificate of Exemption issued by the Massachusetts Health Connector for the 2017 tax year? . . . . . ▶ Yes  No

If you answer Yes enter the certificate number, skip the remainder of this schedule and continue completing your tax return. If you answer No to line 9, go to line 10.  
Certificate No.  
\_\_\_\_\_

---

**Schedule HC Worksheet for Line 10**

Did your employer (or your spouse's employer if married filing jointly) offer you health insurance? . . . . . If you answered "Yes" above, was this insurance free?	<input type="checkbox"/> <input type="checkbox"/>	Yes Yes	<input type="checkbox"/> <input type="checkbox"/>	No No
--	--	------------	--	----------

The following worksheet will determine if you could have afforded employer-sponsored health insurance that met Minimum Creditable Coverage in 2017. Complete only if you (and/or your spouse if married filing jointly) were eligible for insurance that met Minimum Creditable Coverage offered by an employer for the entire period you were uninsured in 2017 that covered you, and your spouse and dependent children, if any. If an employer did not offer health insurance that met Minimum Creditable Coverage that covered you, and your spouse and dependent children, if any, or if you were not eligible for insurance that met Minimum Creditable Coverage offered by an employer, you were self employed or you were unemployed, check the No box on line 10 and complete the Schedule HC Worksheet for line 11.

**Note:** If line 6 of the Schedule HC is checked Yes indicating that your income was at or below 150% of the federal poverty level or you had three or fewer blanks in a row during the period that the mandate applied on line 7 of Schedule HC, the penalty does not apply to you. Do not complete this worksheet. If an employer offered you free health insurance coverage in 2017 that met Minimum Creditable Coverage (the employer's Human Resources Department should be able to provide this information to you), you are deemed able to afford health insurance and are subject to a penalty. Check the Yes box in line 10 and go to the Health Care Penalty Worksheet.

1 Enter your federal adjusted gross income (from U.S. Form 1040, line 37, Form 1040A, line 21 or Form 1040EZ, line 4) . . . . .	<b>1</b>	
---	----------	--

**If line 1 is less than or equal to:**

- ▶ \$17,820 if single or married filing a separate with no dependents;
- ▶ \$24,030 if married filing jointly with no dependents or head of household/married filing separately with one dependent; or
- ▶ \$30,240 if married filing jointly with one or more dependents or head of household/married filing separately with two or more dependents,

you are deemed unable to afford employer-sponsored health insurance that met Minimum Creditable Coverage requiring an employee contribution. Check the No box in line 10. Skip the remainder of this worksheet and go to the Schedule HC Worksheet for Line 11.

**If line 1 is more than:**

- ▶ \$17,820 if single or married filing separately with no dependents;
- ▶ \$24,030 if married filing jointly with no dependents or head of household/married filing separately with one dependent; or
- ▶ \$30,240 if married filing jointly with one or more dependents or head of household/married filing separately with two or more dependents, **go to line 2.**

2 Enter the lowest monthly premium cost of health insurance that would cover you, and your spouse and dependent children, if any, offered to you during your uninsured period in 2017 through an employer. The employer's Human Resources Department should be able to provide this amount to you. . . . .	<b>2</b>	
--	----------	--

**Note:** If you declined employer-sponsored health insurance that met the Minimum Creditable Coverage, the monthly premium amount may be found on the Health Insurance Responsibility Disclosure Form (HIRD) you should have received from your employer.

3 Enter the monthly premium that as a percentage of income that corresponds with your income range (from line 1 of worksheet and filing status from Table 3: Affordability from the instructions . . . . .	<b>3</b>	
4 Multiply 1 by line 3 . . . . .	<b>4</b>	
5 Divide line 4 by 12 to calculate the monthly premium considered affordable to you . . . . .	<b>5</b>	

**If line 2 is less than or equal to line 5:**

you are deemed able to afford employer-sponsored health insurance that met Minimum Creditable Coverage during your uninsured period(s), which you did not obtain, and you are subject to a penalty. Fill in the Yes oval(s) in line 10 of Schedule HC, and go to the Health Care Penalty Worksheet on page HC-11.

**If line 2 is greater than line 5:**

you could not afford health insurance that met Minimum Creditable Coverage offered to you by your employer, fill in the No oval(s) in line 10 of Schedule HC, and complete the following Schedule HC Worksheet for Line 11 on page HC-8.



**Schedule HC Worksheet for Line 11: Eligibility for Government-Subsidized Health Insurance**

**Line 11: Eligibility for Government-Subsidized Health Insurance Smart Worksheet**

**A** In 2017, were any of these statements true?

- ▶ I was not a citizen or a non-citizen legally residing in the U.S.,
- ▶ An employer offered an individual plan that cost less than 9.69% of your household income and met minimum value standards (the employer’s Human Resource Department should be able to provide this information to you),
- ▶ I applied for Mass Health or subsidized coverage through the Health Connector and were denied because I was ineligible for services

Are any of the statements in A true? . . . . .  No  Yes

The following worksheet will determine if you were eligible for government-subsidized health insurance in 2017. Complete the following worksheet only if an employer did not offer you affordable health insurance that met Minimum Creditable Coverage requirements, as determined in the Schedule HC Worksheet for Line 10.

**Note:** If line 6 of the Schedule HC is checked Yes indicating that your income was at or below 150% of the Federal Poverty Level or you had three or fewer blanks in a row on line 7 of Schedule HC, the penalty does not apply to you. Do not complete this worksheet. Skip the remainder of Schedule HC and continue completing your return.

If married filing separately **and** living in the same household, each spouse must combine their income figures from their separate U.S. returns when completing this worksheet.

1 Enter your federal adjusted gross income (from U.S. Form 1040, line 37, Form 1040A, line 21 or Form 1040EZ, line 4) . . . . .	<b>1</b>	
2 Enter the amount from the Income column, based on your family size (do not include dependent children age 19 or older in your family size), from Table 2 in the instructions . . . . .	<b>2</b>	

**If line 1 is greater than line 2:**  
you were ineligible for government-subsidized health insurance in 2017 and must fill in the No oval(s) in line 11 of Schedule HC, and go to Schedule HC Worksheet for Line 12 to determine if you were deemed able to afford private health insurance.

**If line 1 is less than or equal to line 2, and at any point during the period when you were uninsured:**

- ▶ you were not a citizen or a non-citizen legally residing in the U.S., **or**
- ▶ an employer offered an individual plan that cost less than 9.69% of your household income (the employer’s Human Resources Department should be able to provide this information to you) **or**
- ▶ you applied for Mass Health or subsidized coverage through the Health Connector and were denied because you were ineligible for services,

**you are deemed ineligible for government-subsidized health insurance in 2017 .**  
Fill in the No oval(s) in line 11 of Schedule HC, and go to Schedule HC Worksheet for Line 12 to determine if you were able to afford private health insurance.

**If line 1 is less than or equal to line 2 and none of the conditions above apply, then**

- ▶ you would have been deemed eligible for government-subsidized health insurance in 2017 which you did not obtain and you are subject to a penalty. You must
- ▶ check the Yes box in line 11, **and** go to the Health Care Penalty Worksheet.

**Note:** If you believe that during the period when you were uninsured, your income was actually too high to qualify for government-subsidized insurance, you may have grounds to appeal the penalty. Check the Yes box in line 11 and go to the instructions for the Appeals section on schedule HC.

**Schedule HC Worksheet for Line 12: Ability to Purchase Affordable Private Health Insurance That Met Minimum Creditable Coverage**

The following worksheet will determine if you could have purchased affordable private health insurance that met Minimum Creditable Coverage in 2017. Complete the following worksheet only if you (and/or your spouse if married filing jointly) were deemed ineligible for government-subsidized health insurance, as determined in the Schedule HC Worksheet for Line 11.

**Note:** If line 6 of the Schedule HC is checked Yes indicating that your income was at or below 150% of the Federal Poverty Level or you had three or fewer blanks in a row on line 7 of Schedule HC, the penalty does not apply to you. Do not complete this worksheet. Skip the remainder of Schedule HC and continue completing your return. Schedule HC must be attached to your return.

1	Enter your federal adjusted gross income (from U.S. Form 1040, line 37, Form 1040A, line 21 or Form 1040EZ, line 4) . . . . .	1	_____
2	Enter the monthly premium that corresponds with your county of residency (see the printed government instructions if you do not know what county you live in), age (if married filing a joint return, use the age of the older spouse) and filing status from Table 4: Premiums on page HC-10 from the instructions . . . . .	2	_____
3	Enter the affordable premium as a percentage of income that corresponds with your income range (from line 1 of worksheet) and filing status from Table 3: Affordability on page HC-10 from the instructions. . . . .	3	_____
4	Multiply 1 by line 3 . . . . .	4	_____
5	Divide line 4 by 12 to calculate the monthly premium considered affordable to you . . . . .	5	_____

**If line 2 is greater than line 5:**  
you are deemed unable to afford health insurance that met Minimum Creditable Coverage and not subject to a penalty, and you must fill in the No oval(s) in line 12 of Schedule HC and skip the remainder of Schedule HC and continue completing your tax return.

**If line 2 is less than or equal to line 5:**  
you are deemed able to afford private health insurance that met Minimum Creditable Coverage, which you did not obtain; you are subject to a penalty and you must fill in the Yes oval(s) in line 12 of Schedule HC and go to the Health Care Penalty Worksheet on page HC-11.

**Schedule HC Worksheet - Penalty Worksheet**

Complete the following worksheet to calculate the penalty. If married filing a joint return and both you and your spouse are subject to a penalty, separate worksheets must be filled out to calculate the separate penalty amounts for you and your spouse, using your married filing jointly income. Each separate penalty amount must then be entered on Form 1, line 34a and line 34b or Form 1-NR/PY, line 39a and line 39b.

**Note:** If line 6 is checked of the Schedule HC is checked Yes indicating that your income was at or below 150% of the Federal Poverty Level, the penalty does not apply to you. Do not complete this worksheet. Skip the remainder of Schedule HC and continue completing your return.

1	Enter your federal adjusted gross income from line 2 of Schedule HC . . . . .	1	_____
3	Based on Family Size, federal AGI and your age calculated penalty . . . . .	3	_____
4	How many gap(s) in coverage of four or more consecutive months do you have in Schedule HC, line 7? If you were uninsured for all of 2017 enter "0" . . . . .	4	_____ 0
	▶ <b>Turning 18, Part-Year Residents or a Taxpayer was deceased</b> . When completing line 4, do not include the number of unfilled checkboxes for months that the mandate did not apply, as determined in Schedule HC, line 7.		
5	Enter the total number of months for the gap(s) in coverage as identified in line 4. Enter "12" if you were uninsured for all of 2017. . . . .	5	_____
	▶ <b>ATTENTION: Taxpayer, or Spouse if married filing jointly, was deceased or Turned 18 or a Part-Year Resident. See Government Instructions Sch. HC.</b>		
6	Multiply line 4 by "3" . . . . .	6	_____ 0
7	Subtract line 6 from line 5 . . . . .	7	_____ 0
8	Multiply line 3 by line 7. This is the penalty amount for you . . . . .	8	_____ 0

If you are subject to a penalty because you are deemed able to afford insurance in 2017 but did not obtain it, you may appeal the application of the penalty to you. Go to the Filing an Appeal section on the Schedule HC and follow these instructions. If you are filing an appeal, do not enter a penalty amount on Form 1, line 34a or line 34b or Form 1-NR/PY, line 39a and line 39b. If you are **not** appealing the penalty, enter the penalty amount from line 8 on Form 1, line 34a or 34b or Form 1-NR/PY, line 39a and line 39b.

**Complete Only If You Are Filing An Appeal**

Spouse:

I wish to appeal the penalty. I authorize DOR to share my tax return including this schedule with the Commonwealth Health Insurance Connector Authority for purposes of deciding my appeal.



**Part I – Personal Information**

**Taxpayer:**

First Name . . . . . GOWRISHANKAR  
 Middle Initial . . . . . \_\_\_\_\_ Suffix . . . . . \_\_\_\_\_  
 Last Name . . . . . KALEPALLI  
 Social Security No. . . . . 659-19-9700  
 Occupation TEST SPECIALIST  
 Date of Birth . . . . . 04/28/1982  
 Date of Death . . . . . \_\_\_\_\_  
 Daytime Phone . . . . . \_\_\_\_\_  
 Home Phone . . . . . \_\_\_\_\_  
 Print phone number on vouchers  TP work  TP home  Spouse work  Spouse home

**Spouse:**

First Name . . . . . ROOPA SREE  
 Middle Initial . . . . . \_\_\_\_\_ Suffix . . . . . \_\_\_\_\_  
 Last Name . . . . . KALEPALLI  
 Social Security No. . . . . 954-98-7486  
 Occupation HOMEMAKER  
 Date of Birth . . . . . 08/30/1982  
 Date of Death . . . . . \_\_\_\_\_  
 Daytime Phone . . . . . \_\_\_\_\_  
 Use home phone for spouse . . . . . \_\_\_\_\_

Address . . . . . 995 SOUTHERN ARTERY Apt . . . . . 508  
 City . . . . . Quincy State . . . . . MA ZIP Code . . . . . 02169  
 In care of Address . . . . . \_\_\_\_\_  
 City . . . . . \_\_\_\_\_ State . . . . . \_\_\_\_\_ ZIP Code . . . . . \_\_\_\_\_  
 Foreign state . . . . . \_\_\_\_\_ Foreign country . . . . . \_\_\_\_\_ Foreign Postal Code . . . . . \_\_\_\_\_

**Part II – Main Form**

Form 1: Resident Tax Return . . . . . ► \_\_\_\_\_  
 Form 1-NR/PY: Nonresident Return . . . . . ► \_\_\_\_\_  
 Form 1-NR/PY: Nonresident and Part-Year Resident Return (**Sch R/NR**) . . . . . ► \_\_\_\_\_  
 Form 1-NR/PY: Part-year Resident Return . . . . . ► \_\_\_\_\_  
 Residency dates . . . . . From \_\_\_\_\_ To \_\_\_\_\_

**Part III – Filing Status**

Single  
 Married filing joint return  
 Married filing separate return  
 Head of household  
 Spouse federal Total Income (If MFS and living together) . . . . . \_\_\_\_\_  
 Spouse federal AGI (If MFS and living together) . . . . . \_\_\_\_\_  
 Total dependents claimed (If MFS and living together) . . . . . \_\_\_\_\_  
 Check here if the taxpayer is a victim of domestic abuse, is married filing separate and wants to claim EITC  
 If claiming exception above. Amount of EIC as calculated from EIC Worksheet . . . . . 0  
 If claiming exception above. Number of qualifying children used to calculate EIC . . . . . 0

**Part IV – Dependent Information**

Full Name	Relationship	Age	Disabled?
<u>LALITESWAR SAI KALEPALLI</u>	<u>Son</u>	<u>2</u>	<input type="checkbox"/>
<u>MOUNICA SREYA KALEPALLI</u>	<u>Daughter</u>	<u>4</u>	<input type="checkbox"/>
_____	_____	_____	<input type="checkbox"/>
_____	_____	_____	<input type="checkbox"/>

**Part V – Electronic Filing Information**

**New! State e-file disclosure consent:**

By using a computer 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 Massachusetts Department of Revenue, as applicable by the law.

State return will be filed electronically  
 Tax return was prepared by taxpayer or other non-paid preparer

Enter the date return was EFiled . . . . . ► \_\_\_\_\_  
 Enter the date return was accepted by the state . . . . . ► \_\_\_\_\_  
 Enter the date Form PV was given to client . . . . . ► \_\_\_\_\_  
**QuickZoom** to Form M-8453 Additional Information SmartWorksheet . . . . . ► \_\_\_\_\_

**Part VI – Direct Deposit Information or Electronic Funds Withdrawal Information**

- Yes No**
- Do you want **electronic funds withdrawal** of **state tax payment** (Electronic Filing Only)?
- Do you want to elect **direct deposit** of **state tax refund**?
- Extension** - Do you want **electronic funds withdrawal** of **tax due** (Electronic Filing Only)?

If you selected direct deposit or electronic funds withdrawal, fill out the information below:

Name of Financial Institution (optional) . . . . . ▶ \_\_\_\_\_

Check the appropriate box:

- Checking . . . . . ▶  Routing number . . . . . ▶ \_\_\_\_\_
- Savings . . . . . ▶  Account number . . . . . ▶ \_\_\_\_\_

**International ACH Transactions**

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

**Additional information for electronic funds withdrawal:**

- Electronic funds withdrawal amount due with **return** information (*Electronic Filing Only*):
- Enter the payment date to withdraw from the account above . . . . . \_\_\_\_\_
- State balance-due amount from this return . . . . . \_\_\_\_\_
- Electronic funds withdrawal amount due with **extension** information (*Electronic Filing Only*):
- Enter settlement date to withdraw the extension amount from the account above . . . . . \_\_\_\_\_
- State balance-due amount paid with this extension Form M-4868 . . . . . \_\_\_\_\_

**Part VII – Additional Return Information**

- 1 State Election Campaign Fund:**
- TP wants \$1 to go to Massachusetts Election Campaign Fund
- Spouse wants \$1 to go to Massachusetts Election Campaign Fund
- 2 Non-Custodial Parent:**
- Non-custodial parent
- 3 Schedule TDS:**
- Filing Schedule TDS
- 4 First Time Filer:**
- First time filer with Massachusetts Department of Revenue
- 5 Address/Name Change:**
- Name or address changed since 2016
- 6 Farmer and Fisherman Status:**
- Farmer and fisherman
- 7 Rental Deduction/Circuit Breaker Credit:**
- Rent paid in Massachusetts during 2017 . . . . . \_\_\_\_\_
- a Senior Circuit Breaker Credit:**
- Living in Public or Subsidized housing.

**8 Payments to Retirement Systems made during 2017:**

- a** Social security and medicare tax withholding . . . . .
- b** Federal self-employment tax . . . . .
- c** Massachusetts retirement systems (including political subdivisions) . . . . .
- d** U.S. retirement systems (other than social security, medicare, self-employment and railroad retirement included in lines a or b) . . . . .
- e** Total payments to retirement systems . . . . .

Taxpayer	Spouse
6406	
6406	

- 9 Wages Taxed by More Than One State (Massachusetts Resident)**
- Exclude **Non-Massachusetts wages** from Form 1 (see Tax Help)

- 10 Form EFO:**
- Print Massachusetts Form EFO
- Not required to file Massachusetts Form EFO

**Part VIII – Preparer Information**

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

**Yes No**

May Department of Revenue discuss return with preparer?

**Part IX – Extension Status**

**Yes No**

Tax return due date extended?

Extended due date . . . \_\_\_\_\_

First extension will be filed electronically (Form M-4868)

**Filing and Acceptance Information (Electronic Filing Only):**

Extension accepted

Extension filing date . . . . . \_\_\_\_\_

Extension acceptance date . . . . . \_\_\_\_\_

**QuickZoom** to Form M-4868: Automatic Six-Month Extension of Time To File Income Tax. . . . . ▶ \_\_\_\_\_

**QuickZoom** to Form 1 . . . . . ▶ \_\_\_\_\_

**QuickZoom** to Form 1-NR/PY . . . . . ▶ \_\_\_\_\_

# Tax Payments Worksheet

**2017**

▶ Keep for your records

Name G & R KALEPALLI	Social Security Number 659-19-9700
-------------------------	---------------------------------------

## Tax Payments for the Current Year

		State	
		Date	Payment
1	First Payment . . . . .		
2	Second Payment . . . . .		
3	Third Payment . . . . .		
4	Fourth Payment . . . . .		
<b>Additional Payments</b>			
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	<b>Total tax payments</b> . . . . .	8	

## Income Taxes Withheld for the Current Year

9	State withholding on Forms W-2 . . . . .	9	3,722.
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	<b>Total income tax withheld</b> . . . . .	14	3,722.
15	Date return will be filed and balance paid . . . . .	15	



**Schedule Y  
Line 1**

**Massachusetts Employee Business  
Expense Deduction Worksheet**

**2017**

► Keep for your personal records

Name as Shown on Return G & R KALEPALLI	Social Security No. 659-19-9700
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Outside salesperson

<b>1</b> Enter the amount from U.S. Form 2106, line 10 or 2106-EZ, line 6 . . . . .	<b>1</b>	<u>20954</u>
<b>2</b> If you are an employee other than an outside salesperson, enter the amount of unreimbursed expenses included in U.S. Form 2106 or 2106-EZ, line 4	<b>2</b>	<u>          </u>

**Meals and Entertainment Expenses Worksheet**

<b>A</b> Meals and entertainment expenses included in U.S. Form 2106, line 9, column B or 2106-EZ, line 5. . . . .	<u>2400</u>
<b>B</b> Enter meals included in line A which were incurred while away from home. . . . .	<u>          </u>
<b>C</b> Line B minus line A. This amount is shown on line 3 below . . . . .	<u>2400</u>

<b>3</b> If you are an employee other than an outside salesperson, enter the amount of unreimbursed meals and entertainment expenses included in U.S. Form 2106, line 9, col. B or 2106-EZ, line 5, except for meals incurred while away from home . . . . .	<b>3</b>	<u>2400</u>
<b>4</b> If you are an individual with a disability, enter the amount of impairment-related expenses included in line 1 and claimed on line 28 of U.S. Schedule A . . . . .	<b>4</b>	<u>          </u>
<b>5</b> Add lines 2 through 4. Enter the result here . . . . .	<b>5</b>	<u>2400</u>
<b>6</b> Subtract line 5 from line 1, and enter the result here . . . . .	<b>6</b>	<u>18554</u>
<b>7</b> Enter the amount from U.S. Schedule A, line 27 . . . . .	<b>7</b>	<u>19285</u>
<b>8</b> Enter the smaller amount of line 6 or line 7 here and on Schedule Y, line 1 . . . . .	<b>8</b>	<u>18554</u>

# Smart Worksheets from your 2017 Massachusetts Tax Return

SMART WORKSHEET FOR: Individual Income Tax Declaration for Electronic Filing

<b>Additional Information Smart Worksheet</b>	
<b>A</b>	Date this return was E-Filed . . . . . ▶ _____
<b>B</b>	Date return was accepted by the state . . . . . ▶ _____
<b>C</b>	Documents to attach to the FRONT of Form M-8453: Form W-2 (Copy 2) _____ _____ _____ _____
<b>D</b>	<b>Retain Form M-8453 and all attachments for a period of three years DO NOT MAIL TO STATE AUTHORITIES</b>

SMART WORKSHEET FOR: Form 1: Resident Tax Return

<b>Calculation of overpayment or balance due including interest, penalty and underpayment penalty</b>	
Net refund including interest, penalty and underpayment penalty, if any . . . . . ▶	1432
Total balance due including interest, penalty and underpayment penalty, if any . . . . . ▶	0

SMART WORKSHEET FOR: Schedule HC: Health Care Information

<b>Family Size Smart Worksheet</b>	
<b>A</b>	Taxpayer . . . . . <u>1</u>
<b>B</b>	Spouse . . . . . <u>1</u>
<b>C</b>	Dependents . . . . . <u>2</u>
<b>D</b>	Spouse federal AGI (If MFS and lived together) . . . . . _____