2005 TAX RETURN

Government Copy

Client: I-9539

Prepared for:
ANAND NIDAMANURU
3406 78TH STREET CT
MOLINE, IL 61265
Home : 608-268-6914

Prepared by:
Laxmi P Palaypu
IBSN
3406 78TH STREET CT
MOLINE, IL 61265
(866) 427 6829

Date: June 7, 2006

Comments:

Route to: ____________________ ____________________ ____________________ ____________________

CLIENT I-9539

IBSN
3406 78TH STREET CT
MOLINE, IL 61265
(866) 427 6829

June 7, 2006

ANAND NIDAMANURU
C/O IBSN INC
3406 78TH STREET CT
MOLINE, IL 61265

Dear Anand,

Enclosed for your review:

Form 1040NR	2005 U.S. Nonresident Alien Income Tax Return
Form IL-1040	2005 Illinois Individual Income Tax Return

Each tax return or form listed above should be filed in accordance with the enclosed filing instructions.

Please be sure to call if you have any questions.

Sincerely,

Laxmi P Palaypu

IBSN
3406 78TH STREET CT
MOLINE, IL 61265
(866) 427 6829

Client I-9539
June 7, 2006

ANAND NIDAMANURU
C/O IBSN INC
3406 78TH STREET CT
MOLINE, IL 61265
Home: 608-268-6914

FEDERAL FORMS

Form 1040NR	2005 U.S. Nonresident Alien Income Tax Return
Form 6251	Alternative Minimum Tax
Form 8453	Declaration for Electronic Filing
Form 8879	IRS e-file Signature Authorization

ILLINOIS FORMS

Form IL-1040	2005 Illinois Individual Income Tax Return
Schedule NR	IL Nonresident and Part-Year Comp. of Tax

FEE SUMMARY

Preparation Fee

FORM TO FILE:

Form 1040NR - 2005 U.S. Nonresident Alien Income Tax Return

SIGNATURE:

Sign and date Form 1040NR, page 2.

PAYMENT:

No payment is required.

REFUND:

The refund of $1,548 will be directly deposited into your bank account.

WHEN TO FILE:

On or before April 17, 2006.

WHERE TO FILE:

Internal Revenue Service
Philadelphia, PA 19255 USA

Declaration Control Number (DCN)

00 – 361915 – 20352 – 6

IRS Use Only — Do not write or staple in this space.

Form **8453**

Department of the Treasury
Internal Revenue Service

U.S. Individual Income Tax Declaration for an IRS e-file Return

For the year January 1 - December 31, 2005

► **See instructions.**

OMB No. 1545-0074

2005

Use the IRS label. Otherwise, please print or type.

LABEL HERE

Your first name and initial / Last name: ANAND NIDAMANURU		**Your social security number** 337-04-3179
If a joint return, spouse's first name and initial / Last name		**Spouse's social security number**
Home address (number and street). If you have a P.O. box, see instructions.: 3406 78TH STREET CT	Apartment number	**Important!** You **must** enter your social security number(s) above.
City, town or post office / State / ZIP code: MOLINE, IL 61265		Daytime phone number

Part I — Tax Return Information (Whole dollars only)

1	Adjusted gross income (Form 1040, line 38; Form 1040A, line 22; Form 1040EZ, line 4)	1	8,234.
2	Total tax (Form 1040, line 63; Form 1040A, line 38; Form 1040EZ, line 10)	2	0.
3	Federal income tax withheld (Form 1040, line 64; Form 1040A, line 39; Form 1040EZ, line 7)	3	1,548.
4	Refund (Form 1040, line 73a; Form 1040A, line 45a; Form 1040EZ, line 11a)	4	1,548.
5	Amount you owe (Form 1040, line 75; Form 1040A, line 47; Form 1040EZ, line 12)	5	

Part II — Declaration of Taxpayer (Sign only after Part I is completed.) **Be sure to keep a copy of your tax return.**

6a [X] I consent that my refund be directly deposited as designated in the electronic portion of my 2005 Federal income tax return. If I have filed a joint return, this is an irrevocable appointment of the other spouse as an agent to receive the refund.

b [ ] I do not want direct deposit of my refund **or** I am not receiving a refund.

c [ ] I authorize the U.S. Treasury and its designated Financial Agent to initiate an ACH electronic funds withdrawal 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. I further understand that this authorization may apply to future Federal tax payments that I direct to be debited through the Electronic Federal Tax Payment System (EFTPS). In order for me to initiate future payments, I request that the IRS send me a personal identification number (PIN) to access EFTPS. 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 a payment, I must contact the U.S. Treasury Financial Agent at **1-888-353-4537** 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.

If I have filed a balance due return, I understand that if the IRS does not receive full and timely payment of my tax liability, I will remain liable for the tax liability and all applicable interest and penalties. If I have filed a joint Federal and state tax return and there is an error on my state return, I understand my Federal return will be rejected.

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, 2005, and to the best of my knowledge and belief, it is true, correct, and complete. I further declare that the amounts in Part I above are the amounts shown on the copy of my electronic income tax return. I consent to allow my electronic return originator (ERO) to send my return to the IRS and to receive from the IRS **(a)** an acknowledgment of receipt or reason for rejection of the transmission, **(b)** an indication of any refund offset, **(c)** the reason for any delay in processing the return or refund, and **(d)** the date of any refund.

Sign Here ▶ Your signature — Date — ▶ Spouse's signature. If a joint return, **both** must sign. — Date

Part III — Declaration of Electronic Return Originator (ERO) and Paid Preparer (See instructions.)

I declare that I have reviewed the above taxpayer's return and that the entries on Form 8453 are complete and correct to the best of my knowledge. If I am only a collector, I am not responsible for reviewing the return and only declare that this form accurately reflects the data on the return. The taxpayer will have signed this form before I submit the return. I will give the taxpayer a copy of all forms and information to be filed with the IRS, and have followed all other requirements in **Pub 1345,** Handbook for Authorized IRS *e-file* Providers of Individual Income Tax Returns. If I am also the Paid Preparer, under penalties of perjury, I declare that I have examined the above taxpayer's return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. This Paid Preparer declaration is based on all information of which I have any knowledge.

ERO's Use Only

ERO's signature ▶ Laxmi P Palaypu	Date 6/07/06	Check if also paid preparer [X]	Check if self-employed [X]	ERO's SSN or PTIN P00398566
Firm's name (or yours if self-employed), address, and ZIP code ▶ IBSN, 3406 78TH STREET CT, MOLINE, IL 61265				EIN 04-3634467; Phone no. (866) 427 6829

Under penalties of perjury, I declare that I have examined the above taxpayer's return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. This declaration is based on all information of which I have any knowledge.

Paid Preparer's Use Only

Preparer's signature ▶	Date	Check if self-employed [ ]	Preparer's SSN or PTIN
Firm's name (or yours if self-employed), address, and ZIP code ▶			EIN; Phone no.

Form **8879**

Department of the Treasury
Internal Revenue Service

IRS e-file Signature Authorization

► **Do not send to the IRS. This is not a tax return.**
► **Keep this form for your records. See instructions.**

OMB No. 1545-0074

2005

Declaration Control Number (DCN) ► 00-361915-20352-6

Taxpayer's name	Social security number
ANAND NIDAMANURU	337-04-3179
Spouse's name	Spouse's social security number

Part I Tax Return Information – Tax Year Ending December 31, 2005 (Whole Dollars Only)

1	Adjusted gross income (Form 1040, line 38; Form 1040A, line 22; Form 1040EZ, line 4)	1	8,234.
2	Total tax (Form 1040, line 63; Form 1040A, line 38; Form 1040EZ, line 10)	2	
3	Federal income tax withheld (Form 1040, line 64; Form 1040A, line 39; Form 1040EZ, line 7)	3	1,548.
4	Refund (Form 1040, line 73a; Form 1040A, line 45a; Form 1040EZ, line 11a)	4	1,548.
5	Amount you owe (Form 1040, line 75; Form 1040A, line 47; Form 1040EZ, line 12)	5	

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

Under penalties of perjury, I declare that I have examined a copy of my electronic individual income tax return and accompanying schedules and statements for the tax year ending December 31, 2005, and to the best of my knowledge and belief, it is true, correct, and complete. I further declare that the amounts in Part I above are the amounts from my electronic income tax return. I consent to allow my intermediate service provider, transmitter, or electronic return originator (ERO) to send my return to the IRS and to receive from the IRS **(a)** an acknowledgement of receipt or reason for rejection of the transmission, **(b)** an indication of any refund offset, **(c)** the reason for any delay in processing the return or refund, and **(d)** 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. I further understand that this authorization may apply to future Federal tax payments that I direct to be debited through the Electronic Federal Tax Payment System (EFTPS). In order for me to initiate future payments, I request that the IRS send me a personal identification number (PIN) to access EFTPS. 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 a payment, I must contact the U.S. Treasury Financial Agent at 1-888-353-4537 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

[X] I authorize IBSN (**ERO firm name**) to enter my PIN 97953 (**do not enter all zeros**) as my signature on my tax year 2005 electronically filed income tax return.

[ ] I will enter my PIN as my signature on my tax year 2005 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 ______________ (**ERO firm name**) to enter my PIN ____________ (**do not enter all zeros**) as my signature on my tax year 2005 electronically filed income tax return.

[ ] I will enter my PIN as my signature on my tax year 2005 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 . . . 36191592066 (**do not enter all zeros**)

I certify that the above numeric entry is my PIN, which is my signature for the tax year 2005 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 **Publication 1345,** Handbook for Authorized IRS *e-file* Providers of Individual Income Tax Returns.

ERO's signature ► ______________________ Date ► ____________

ERO Must Retain This Form — See Instructions
Do Not Submit This Form to the IRS Unless Requested To Do So

Form **1040NR** | **U.S. Nonresident Alien Income Tax Return** | OMB No. 1545-0074 | **2005**

Department of the Treasury
Internal Revenue Service

For the year January 1 - December 31, 2005, or other tax year beginning , 2005, and ending , 20

Please print or type.

Your first name	MI	Last name	Identifying number (see instructions)
ANAND		NIDAMANURU	337-04-3179

Present home address (number, street, and apt no., or rural route). If you have a P.O. box, see instructions. Apartment No.
3406 78TH STREET CT

Check if: [X] Individual [ ] Estate or Trust

City, town or post office. If you have a foreign address, see instructions. State ZIP code
MOLINE, IL 61265

For Disclosure, Privacy Act, and Paperwork Reduction Act Notice, see instructions.

Country ► INDIA | Of what country were you a **citizen** or national during the tax year? ► INDIA

Give address **outside the United States** to which you want any refund check mailed. If same as above, write 'Same.'
Same

Give address in the country where you are a **permanent resident.** If same as above, write 'Same.'
Same

Filing Status and Exemptions for Individuals (see instructions.)

Filing status. Check only one box (1-6 below).

		7a Yourself	7b Spouse
1	[ ] Single resident of Canada or Mexico, or a single U.S. national		
2	[X] Other single nonresident alien	X	
3	[ ] Married resident of Canada or Mexico, or a married U.S. national — If you check box 7b, enter your spouse's identifying number ►		
4	[ ] Married resident of Japan or the Republic of Korea		
5	[ ] Other married nonresident alien		
6	[ ] Qualifying widow(er) with dependent child (see instructions)		

Caution: **Do not** check box 7a if your parent (or someone else) can claim you as a dependent.
Do not check box 7b if your spouse had any U.S. gross income.

No. of boxes checked on 7a and 7b ► 1

Attach Forms W-2 here.

Also attach Form(s) 1099-R if tax was withheld.

7c Dependents: (see instructions)

(1) First name Last name	(2) Dependent's identifying number	(3) Dependent's relationship to you	(4) ✓ if qualifying child for child tax credit (see instr)
			[ ]
			[ ]
			[ ]
			[ ]

No. of children on 7c who:
- lived with you ►
- did not live with you due to divorce or separation ►

Dependents on 7c not entered above ►

d Total number of exemptions claimed — Add numbers entered on lines above ► 1

Income Effectively Connected With U.S. Trade/Business

8	Wages, salaries, tips, etc. Attach Form(s) W-2			8	8,234.
9a	**Taxable** interest			9a	
b	**Tax-exempt** interest. **Do not** include on line 9a	9b			
10a	Ordinary dividends			10a	
b	Qualfd divs (see instrs)	10b			
11	Taxable refunds, credits, or offsets of state and local income taxes (see instructions)			11	
12	Scholarship and fellowship grants. Attach Form(s) 1042-S or required statement (see instructions)			12	
13	Business income or (loss). Attach Schedule C or C-EZ (Form 1040)			13	
14	Capital gain or (loss). Att Sch D (Form 1040) if reqd. If not reqd, check here [ ]			14	
15	Other gains or (losses). Attach Form 4797			15	
16a	IRA distributions	16a		16b Taxable amount	
17a	Pensions and annuities	17a		17b Taxable amount	
18	Rental real estate, royalties, partnerships, trusts, etc. Attach Schedule E (Form 1040)			18	
19	Farm income or (loss). Attach Schedule F (Form 1040)			19	
20	Unemployment compensation			20	
21	Other income. List type and amount (see instructions)			21	
22	Total income exempt by a treaty from page 5, Item M	22			
23	Add lines 8, 9a, 10a, 11-15, 16b, and 17b-21. This is your **total effectively connected income** ►			23	8,234.

Enclose, but do not attach, any payment.

Adjusted Gross Income

24	Educator expenses (see instructions)	24			
25	Health savings account deduction. Attach Form 8889	25			
26	Moving expenses. Attach Form 3903	26			
27	Self-employed SEP, SIMPLE, and qualified plans	27			
28	Self-employed health insurance deduction (see instructions)	28			
29	Penalty on early withdrawal of savings	29			
30	Scholarship and fellowship grants excluded	30			
31	IRA deduction (see instructions)	31			
32	Student loan interest deduction (see instructions)	32			
33	Domestic production activities deduction. Attach Form 8903	33			
34	Add lines 24 through 33			34	0.
35	Subtract line 34 from line 23. Enter here and on line 36. This is your **adjusted gross income** ►			35	8,234.

Tax and Credits

36	Amount from line 35 (adjusted gross income)			36	8,234.
37	**Itemized deductions** from page 3, Schedule A, line 17			37	5,000.
38	Subtract line 37 from line 36			38	3,234.
39	Exemptions (see instructions)			39	3,200.
40	**Taxable income.** Subtract line 39 from line 38. If line 39 is more than line 38, enter -0-			40	34.
41	**Tax** (see instructions). Check if any tax is from: a ☐ Form(s) 8814 b ☐ Form 4972			41	4.
42	**Alternative minimum tax** (see instructions). Attach Form 6251			42	0.
43	Add lines 41 and 42 ►			43	4.
44	Foreign tax credit. Attach Form 1116, if required	44	4.		
45	Credit for child and dependent care expenses. Attach Form 2441	45			
46	Retirement savings contributions credit. Attach Form 8880	46			
47	Child tax credit (see instrs). Attach Form 8901 if required	47			
48	Adoption credit. Attach Form 8839	48			
49	Credits from: a ☐ Form 8396 b ☐ Form 8859	49			
50	Other credits. Check applicable box(es): a ☐ Form 3800 b ☐ Form 8801 c ☐ Form ______	50			
51	Add lines 44 through 50. These are your **total credits**			51	4.
52	Subtract line 51 from line 43. If line 51 is more than line 43, enter -0- ►			52	0.

Other Taxes

53	Tax on income not effectively connected with a U.S. trade or business from page 4, line 88	53	
54	Social security and Medicare tax on tip income not reported to employer. Attach Form 4137	54	
55	Additional tax on IRAs, other qualified retirement plans, etc. Attach Form 5329 if required	55	
56	Transportation tax (see instructions)	56	
57	Household employment taxes. Attach Schedule H (Form 1040)	57	
58	Add lines 52 through 57. This is your **total tax** ►	58	0.

Payments

59	Federal income tax withheld from Forms W-2, 1099, 1042-S, etc	59	1,548.		
60	2005 estimated tax payments & amount applied from 2004 rtn	60			
61	Excess social security and tier 1 RRTA tax withheld (see instructions)	61			
62	Additional child tax credit. Attach Form 8812	62			
63	Amount paid with Form 4868 (request for extension)	63			
64	Other payments from: a ☐ Form 2439 b ☐ Form 4136 c ☐ Form 8885	64			
65	Credit for amount paid with Form 1040-C	65			
66	U.S. tax withheld at source from page 4, line 85	66			
67	U.S. tax withheld at source by partnerships under section 1446:				
	a From Form(s) 8805	67a			
	b From Form(s) 1042-S	67b			
68	U.S. tax withheld on dispositions of U.S. real property interests:				
	a From Form(s) 8288-A	68a			
	b From Form(s) 1042-S	68b			
69	Add lines 59 through 68b. These are your **total payments** ►			69	1,548.

Refund

70	If line 69 is more than line 58, subtract line 58 from line 69. This is the amount you **overpaid**			70	1,548.
71a	Amount of line 70 you want **refunded to you**			71a	1,548.
b	Routing number 075911988 ► c Type: ☒ Checking ☐ Savings				
d	Account number 1252286818				
72	Amount of line 70 you want **applied to your 2006 estimated tax** ►	72			

Direct deposit? See instructions

Amount You Owe

73	Amount you owe. Subtract line 69 from line 58. For details on how to pay, see instructions ►			73	
74	Estimated tax penalty. Also include on line 73	74			

Third Party Designee

Do you want to allow another person to discuss this return with the IRS (see instructions)? ☒ **Yes.** Complete the following. ☐ **No**

Designee's name ► Preparer   Phone number ►   Personal identification number (PIN) ►

Sign Here

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

Keep a copy of this return for your records.

Your signature ►   Date   Your occupation in the United States: SOFTWARE ENGINEER

Paid Preparer's Use Only

Preparer's signature ► Laxmi P Palaypu   Date 6/07/06   Check if self-employed ☒   Preparer's SSN or PTIN P00398566

Firm's name (or yours if self-employed), address, and ZIP code ► IBSN, 3406 78TH STREET CT, MOLINE, IL 61265   EIN 04-3634467   Phone no. (866) 427 6829

Tax on Income Not Effectively Connected With a U.S. Trade or Business

Attach Forms 1042-S, SSA-1042S, RRB-1042S, or similar form.

Nature of income	(a) U.S. tax with-held at source	Enter amount of income under the appropriate rate of tax (see instructions)				
		(b) 10%	(c) 15%	(d) 30%	(e) Other (specify) %	%
75 Dividends paid by:						
a U.S. corporations						
b Foreign corporations						
76 Interest:						
a Mortgage						
b Paid by foreign corps.						
c Other						
77 Industrial royalties (patents, trade-marks, etc)						
78 Motion picture or TV copyright royalties						
79 Other royalties (copyrights, recording, pub-lishing, etc)						
80 Real property income and natural resources royalties						
81 Pensions and annuities						
82 Social security benefits						
83 Gains (include capital gain from line 91 below)						
84 Other (specify) ►						
85 **Total U.S. tax with-held at source.** Add column (a) of lines 75a through 84. Enter the total here and on Form 1040NR, line 66 ►						
86 Add lines 75a thru 84 in cols (b) - (e) **86**						
87 **Multiply line 86 by rate of tax at top of each column** **87**						

88 **Tax on income not effectively connected with a U.S. trade or business.** Add columns (b) through (e) of line 87. Enter the total here and on Form 1040NR, line 53 ► **88**

Capital Gains and Losses from Sales or Exchanges of Property

Enter only the capital gains and losses from property sales or exchanges that are from sources within the United States and not effectively connected with a U.S. business. Do not include a gain or loss on disposing of a U.S. real property interest; report these gains and losses on Schedule D (Form 1040).

Report property sales or exchanges that are effectively connected with a U.S. business on Schedule D (Form 1040), Form 4797, or both.

89 (a) Kind of property and description (if necessary, attach statement of descriptive details not shown below)	**(b)** Date acquired (mo, day, yr)	**(c)** Date sold (mo, day, yr)	**(d)** Sales price	**(e)** Cost or other basis	**(f) LOSS** If (e) is more than (d), subtract (d) from (e)	**(g) GAIN** If (d) is more than (e), subtract (e) from (d)

90 Add columns (f) and (g) of line 89 **90**

91 **Capital gain.** Combine columns (f) and (g) of line 90. Enter the net gain here and on line 83 above (if a loss, enter -0-) ► **91**

Other Information (If an item does not apply to you, enter 'N/A.')

A What country issued your passport?
N/A

B Were you ever a U.S. citizen? ☐ Yes ☒ No

C Give the purpose of your visit to the United States ►
N/A

D Type of entry visa ► N/A
and current nonimmigrant status and date of change (see instrs) ► N/A

E Date you entered the United States (see instructions)
► 3/06/05

F Did you give up your permanent residence as an immigrant in the United States this year? ☐ Yes ☒ No

G Dates you entered and left the United States during the year. Residents of Canada or Mexico entering and leaving the United States at frequent intervals, give name of country only. ►
N/A

H Give number of days (including vacation and nonwork days) you were present in the United States during:
2003 N/A, 2004 N/A, and 2005 49.

I If you are a resident of Canada, Mexico, the Republic of Korea (South Korea), or Japan (and you elect to have the old U.S.-Japan income tax treaty apply in its entirety for 2005) or a U.S. national, did your spouse contribute to the support of any child claimed on Form 1040NR, line 7c? ☐ Yes ☒ No
If 'Yes,' enter amount ► $ N/A

If you were a resident of the Republic of Korea (South Korea) or Japan (and you elect to have the old U.S. - Japan income tax treaty apply in its entirety for 2005) for any part of the tax year, enter in the space below your total foreign source income not effectively connected with a U.S. trade or business. This information is needed so that the exemption for your spouse and dependents residing in the United States (if applicable) may be allowed in accordance with Article 4 of the income tax treaty between the United States and the Republic of Korea (South Korea) or Article 4 of the old income tax treaty between the United States and Japan.
Total foreign source income not effectively connected with a U.S. trade or business ► $ N/A

J Did you file a U.S. income tax return for any year before 2005? ☐ Yes ☒ No
If 'Yes,' give the latest year and form number ► N/A

K To which Internal Revenue office did you pay any amounts claimed on Form 1040NR, lines 60, 63, and 65? N/A

L Have you excluded any gross income other than foreign source income not effectively connected with a U.S. trade or business? ☐ Yes ☒ No
If 'Yes,' show the amount, nature, and source of the excluded income. Also, give the reason it was excluded. (Do not include amounts shown in item M.) ►
N/A

M If you are claiming the benefits of a U.S. income tax treaty with a foreign country, give the following information. See the instructions for additional information.
- Country ► N/A
- Type and amount of effectively connected income exempt from tax. Also, identify the applicable tax treaty article. Do not enter exempt income on lines 8, 9a, 10a, 11-15, 16b, or 17b-21 of Form 1040NR:

For 2005 (also, include this exempt income on line 22 of Form 1040NR) ►
N/A

For 2004 ► N/A

- Type and amount of income not effectively connected that is exempt from or subject to a reduced rate of tax. Also, identify the applicable tax treaty article:

For 2005 ►
N/A

For 2004 ► N/A

- Were you subject to tax in that country on any of the income you claim is entitled to the treaty benefits? ☐ Yes ☒ No
- Did you have a permanent establishment or fixed base (as defined by the tax treaty) in the United States at any time during 2005? ☐ Yes ☒ No

N If you file this return to report community income, give your spouse's name, address, and identifying number.
N/A

O If you file this return for a trust, does the trust have a U.S. business? ☐ Yes ☒ No
If 'Yes,' give name and address ►

P Is this an 'expatriation return' (see instructions)? ☐ Yes ☒ No
If 'Yes,' you must attach an annual information statement.

Q During 2005, did you apply for, or take other affirmative steps to apply for, lawful permanent resident status in the United States or have an application pending to adjust your status to that of a lawful permanent resident of the United States? ☐ Yes ☒ No
If 'Yes,' explain ►

Form **6251** (Rev January 2006)

Department of the Treasury Internal Revenue Service (99)

Alternative Minimum Tax — Individuals

► See separate instructions.
► Attach to Form 1040 or Form 1040NR.

OMB No. 1545-0074

2005

Attachment Sequence No. **32**

Name(s) shown on Form 1040: ANAND NIDAMANURU

Your social security number: 337-04-3179

Part I Alternative Minimum Taxable Income (See instructions for how to complete each line.)

1	If filing Schedule A (Form 1040), enter the amount from Form 1040, line 41 (minus any amount on Form 8914, line 2), and go to line 2. Otherwise, enter the amount from Form 1040, line 38 (minus any amount on Form 8914, line 2), and go to line 7. (If less than zero, enter as a negative amount.)	1	8,234.
2	Medical and dental. Enter the **smaller** of Schedule A (Form 1040), line 4 **or** 2-1/2% of Form 1040, line 38	2	
3	Taxes from Schedule A (Form 1040), line 9	3	
4	Enter the home mortgage interest adjustment, if any, from line 6 of the worksheet in the instructions	4	
5	Miscellaneous deductions from Schedule A (Form 1040), line 26	5	
6	If Form 1040, line 38, is over $145,950 (over $72,975 if married filing separately), enter the amount from line 9 of the **Itemized Deductions Worksheet** in the Instructions for Schedules A and B (Form 1040)	6	
7	Tax refund from Form 1040, line 10 or line 21	7	
8	Investment interest expense (difference between regular tax and AMT)	8	
9	Depletion (difference between regular tax and AMT)	9	
10	Net operating loss deduction from Form 1040, line 21. Enter as a positive amount	10	
11	Interest from specified private activity bonds exempt from the regular tax	11	
12	Qualified small business stock (7% of gain excluded under section 1202)	12	
13	Exercise of incentive stock options (excess of AMT income over regular tax income)	13	
14	Estates and trusts (amount from Schedule K-1 (Form 1041), box 12, Code A)	14	
15	Electing large partnerships (amount from Schedule K-1 (Form 1065-B), box 6)	15	
16	Disposition of property (difference between AMT and regular tax gain or loss)	16	
17	Depreciation on assets placed in service after 1986 (difference between regular tax and AMT)	17	
18	Passive activities (difference between AMT and regular tax income or loss)	18	
19	Loss limitations (difference between AMT and regular tax income or loss)	19	
20	Circulation costs (difference between regular tax and AMT)	20	
21	Long-term contracts (difference between AMT and regular tax income)	21	
22	Mining costs (difference between regular tax and AMT)	22	
23	Research and experimental costs (difference between regular tax and AMT)	23	
24	Income from certain installment sales before January 1, 1987	24	
25	Intangible drilling costs preference	25	
26	Other adjustments, including income-based related adjustments	26	
27	Alternative tax net operating loss deduction	27	
28	**Alternative minimum taxable income.** Combine lines 1 through 27. (If married filing separately and line 28 is more than $191,000, see instructions.)	28	8,234.

Part II Alternative Minimum Tax

29 Exemption. (If this form is for a child under age 14, see instructions.)

IF your filing status is . . .	AND line 28 is not over . . .	THEN enter on line 29 . . .
Single or head of household	$112,500	$40,250
Married filing jointly or qualifying widow(er)	150,000	58,000
Married filing separately	75,000	29,000

If line 28 is **over** the amount shown above for your filing status, see instructions. — **29** 40,250.

30	Subtract line 29 from line 28. If zero or less, enter -0- here and on lines 33 and 35 and stop here	30	0.
31	• If you reported capital gain distributions directly on Form 1040, line 13; you reported qualified dividends on Form 1040, line 9b; **or** you had a gain on both lines 15 and 16 of Schedule D (Form 1040) (as refigured for the AMT, if necessary), complete Part III on page 2 and enter the amount from line 55 here. • **All others:** If line 30 is $175,000 or less ($87,500 or less if married filing separately), multiply line 30 by 26% (.26). Otherwise, multiply line 30 by 28% (.28) and subtract $3,500 ($1,750 if married filing separately) from the result.	31	
32	Alternative minimum tax foreign tax credit (see instructions)	32	
33	Tentative minimum tax. Subtract line 32 from line 31	33	0.
34	Tax from Form 1040, line 44 (minus any tax from Form 4972 and any foreign tax credit from Form 1040, line 47). If you used Schedule J to figure your tax, the amount for line 44 of Form 1040 must be refigured without using Schedule J (see instructions)	34	
35	**Alternative minimum tax.** Subtract line 34 from line 33. If zero or less, enter -0-. Enter here and on Form 1040, line 45	35	0.

FORM TO FILE:

Form IL-1040 - 2005 Illinois Individual Income Tax Return

SIGNATURE:

Sign and date Form IL-1040 at the bottom of page 2.

PAYMENT:

No payment is required.

REFUND:

The refund of $60 will be directly deposited into your bank account.

WHEN TO FILE:

On or before April 17, 2006.

WHERE TO FILE:

Illinois Department of Revenue
Springfield, IL 62719-0001

Illinois Department of Revenue

2005 Form IL-1040

Individual Income Tax Return

or for fiscal year ending 2006

Step 1: Personal Information

337-04-3179
ANAND NIDAMANURU

3406 78TH STREET CT
MOLINE, IL 61265

C Filing status (see instructions)

[X] Single or head of household [ ] Married filing jointly [ ] Married filing separately [ ] Widowed

D Check if you were a member of a professional athletic team during 2005 [ ]

STAPLE W2 AND 1099 FORMS HERE

Step 2: Income

1	Federal adjusted gross income from your U.S. 1040, Line 37; U.S. 1040A, Line 21; U.S. 1040EZ, Line 4	**1**	8,234.
2	Federally tax-exempt interest and dividend income from your U.S. 1040 or 1040A, Line 8b; or U.S. 1040EZ	**2**	
3	Other additions to your income. **Attach** Schedule M	**3**	
4	Add Lines 1 through 3. This is your total income	**4**	8,234.

Step 3: Base Income

5	Income received from Social Security benefits and certain retirement plans if included in Step 2, Line 1. **Attach** federal page 1	**5**			
6	Military pay earned if included in Step 2, Line 1. **Attach** military W-2	**6**			
7	Illinois Income Tax overpayment included in U.S. 1040, Line 10	**7**			
8	U.S. Treasury bonds, bills, notes, savings bonds, and U.S. agency interest from U.S. 1040, Schedule B, or U.S. 1040A, Schedule 1	**8**			
9	Other subtractions to your income. **Attach** Schedule M	**9**			
	Check if Line 9 includes any amount from Schedule 1299-C [ ]				
10	Add Lines 5 through 9. This is the total of your subtractions			**10**	
11	Subtract Line 10 from Line 4. This is your Illinois **base income**			**11**	8,234.

Step 4: Exemptions

See instructions before completing Line 12.

12a	Number of exemptions from your federal return	1	x $2,000	**a**	2,000.		
b	If someone else claimed you or your spouse as a dependent on their return, see instructions to figure the number to enter here		x $2,000	**b**			
c	Check if 65 or older: [ ] You + [ ] Spouse =		x $1,000	**c**			
d	Check if legally blind: [ ] You + [ ] Spouse =		x $1,000	**d**			
	Add Lines a through d. This is your total Illinois exemption allowance					**12**	2,000.

STAPLE YOUR CHECK

Step 5: Net Income

13 **Residents only:** Subtract Line 12 from Line 11. This is your net income. *Skip Line 14* **13** ______

14 **Nonresidents and part-year residents only:**

Check the box that applies to you during the year 2005 [X] Nonresident [ ] Part-year resident

Illinois base income from Schedule NR. **Attach** Schedule NR **14** 8,234.

Step 6: Tax

15 **Residents:** Multiply Line 13 by 3% (.03). Enter the result here. This is your **tax.**
Nonresidents and part-year residents: Enter the tax from Schedule NR.
This amount may not be less than zero **15** 187.

16 Tax amount from Page 1, Step 6, Line 15 . . . 16 187.

Step 7: Payments and Credits

17 Illinois Income Tax withheld. **Attach** W-2 and 1099 forms . . . 17 247.

18 Estimated payments from Forms IL-505-I and IL-1040-ES including overpayment applied from 2004 return . . . 18

Nonresidents may not claim a credit on Lines 19, 20, or 21.

The total of Lines 19, 20b, and 21b may not exceed the tax amount on Line 16.

19 Income tax paid to another state while an Illinois resident. **Attach** Schedule CR and other states' returns . . . 19

20 Illinois Property Tax credit. **You must complete the PT Worksheet in instructions.**

PT Worksheet Line 3 amount . . . **20a**

PT Worksheet Line 8 amount . . . **20b**

21 K-12 education expense credit. **Complete ED Worksheet in instructions or Schedule ED. Attach** receipt or Schedule ED.

ED Worksheet or Schedule ED Line 1 amount . . . **21a**

ED Worksheet or Schedule ED Line 10 amount . . . **21b**

22 Earned Income Credit. **Complete EIC Worksheet in instructions.**

EIC Worksheet Line 1 amount . . . **22a**

EIC credit amount from the EIC worksheet . . . **22b**

Check if you have a qualifying child (living with you) born after 12/31/87 . . . ☐

23 Income tax credit amount from Schedule 1299-C. **Attach** Schedule 1299-C . . . 23

24 Add Lines 17, 18, 19, 20b, 21b, 22b, and 23. This is the total of your payments and credits . . . 24 247.

Step 8: Overpayment or Tax Due

25 If Line 24 is greater than Line 16, subtract Line 16 from Line 24. This is your **overpayment** . . . 25 60.

26 If Line 16 is greater than Line 24, subtract Line 24 from Line 16. This is your **tax due** . . . 26

Step 9: Penalty

27 Late-payment penalty for underpayment of estimated tax . . . 27

a Check if you annualized your income on Form IL-2210, Step 6, or if you are 65 or older and permanently living in a nursing home. **Attach** Form IL-2210 . . . ☐

b Check if at least two-thirds of your federal gross income is from farming . . . ☐

Step 10: Donations **Any donation will reduce your refund or increase the amount you owe**

Make 'Giving' Easy!

28 Amount you wish to donate to one or more of the following voluntary contribution funds.

Wildlife . . . **a**	Military Family . . . **g**	Sarcoidosis . . . **m**
Child Abuse . . . **b**	Lou Gehrig's . . . **h**	Autism . . . **n**
Alzheimer's . . . **c**	IL Veterans' Home . **i**	Blindness . . . **o**
Homeless . . . **d**	Epilepsy . . . **j**	Pet Population . **p**
Breast Cancer . . . **e**	Diabetes . . . **k**	Brain Tumor . . **q**
Multiple Sclerosis . **f**	Colon Cancer . . . **l**	

Add Lines **a** through **q**. This is your donations total . . . 28

29 Add Line 27 and Line 28. This is your total penalty and donations . . . 29

Step 11: Refund or Amount You Owe

30 If you have an overpayment on Line 25 and this amount is greater than Line 29, subtract Line 29 from Line 25 . . . 30 60.

31 **Amount from Line 30 that you want applied to your 2006 estimated tax** . . . 31

Direct Deposit ►

32 Subtract Line 31 from Line 30. This is your **refund** . . . 32 60.

33 Complete to direct deposit your refund

Routing number 075911988 ☒ Checking or ☐ Savings

Account number 1252286818

See instructions for payment options.

34 If you have tax due on Line 26, add Lines 26 and 29. **or** If you have an overpayment on Line 25 and this amount is less than Line 29, subtract Line 25 from Line 29. This is the **amount you owe** . . . 34

Step 12: Sign and Date

Under penalties of perjury, I state that I have examined this return and, to the best of my knowledge, it is true, correct, and complete.

Your signature | Date | Daytime phone number | Your spouse's signature | Date

Laxmi P Palaypu | 6/07/06 | (866) 427 6829 | 04-3634467

Paid preparer's signature | Date | Preparer's phone number | Preparer's FEIN, SSN, or PTIN

IBSN 3406 78TH STREET CT MOLINE, IL 61265

If no payment enclosed, mail to: ILLINOIS DEPARTMENT OF REVENUE SPRINGFIELD, IL 62719-0001 **If payment enclosed, mail to: ILLINOIS DEPARTMENT OF REVENUE SPRINGFIELD, IL 62726-0001**

DR AP CA ME NS PR RR RV WA WV ZZ ID

Illinois Department of Revenue

2005 Schedule NR

Nonresident and Part-Year Resident Computation of Illinois Tax

Attach to your Form IL-1040
Attachment Sequence No. 2

Step 1: Provide the following information

1 ANAND — Your first name and initial; Spouse's first name (and last name if different); NIDAMANURU — Your last name

2a 337-04-3179 — Your Social Security number

b ______ Your spouse's Social Security number

3 Were you, or your spouse if 'married filing jointly,' a full-year resident of Illinois during the tax year?

☐ Yes ☒ No STOP If you answered 'Yes,' you cannot use this form (see instructions).

4 If you, or your spouse if 'married filing jointly,' were a part-year resident during the tax year complete Line 4a and b.

a I lived in **Illinois** from ______ (Month Day Year) to ______ (Month Day Year) **I lived in** ______ (State) from ______ (Month Day Year) to ______ (Month Day Year)

b My spouse lived in **Illinois** from ______ (Month Day Year) to ______ (Month Day Year) My spouse lived in ______ (State) from ______ (Month Day Year) to ______ (Month Day Year)

5 If you were a resident of any of the states listed below during the tax year, check the appropriate state.
☐ Iowa ☐ Kentucky ☐ Michigan ☐ Wisconsin

6 If you earned income or filed an income tax return for the tax year in a state other than those listed above, enter the two-letter abbreviation of that state.

Step 2: Complete Form IL-1040

Complete Lines 1 through 12 of your Form IL-1040, Individual Income Tax Return, as if you were a full-year Illinois resident. Then, complete the remainder of this schedule following the instructions for your residency. **Attach Schedule NR to your Form IL-1040.**

Step 3: Figure the Illinois portion of your federal adjusted gross income

Enter the amounts from your federal return in Column A. Before completing Column B, read the Column B instructions.

INCOME

			Column A Federal Total	Column B Illinois Portion
7	Wages, salaries, tips, etc. (federal Form 1040 or 1040A, Line 7; 1040EZ, Line 1)	7	8,234.	8,234.
8	Taxable interest income (federal Form 1040 or 1040A, Line 8a; 1040EZ, Line 2)	8		
9	Ordinary dividend income (federal Form 1040 or 1040A, Line 9a)	9		
10	Taxable refunds, credits, or offsets of state and local income tax (federal Form 1040, Line 10)	10		
11	Alimony received (federal Form 1040, Line 11)	11		
12	Business income or loss (federal Form 1040, Line 12)	12		
13	Capital gain or loss (federal Form 1040, Line 13 or 1040A, Line 10)	13		
14	Other gains or losses (federal Form 1040, Line 14)	14		
15	Taxable IRA distributions (federal Form 1040, Line 15b; or 1040A, Line 11b)	15		
16	Taxable pensions and annuities (federal Form 1040, Line 16b; or 1040A, Line 12b)	16		
17	Rents, royalties, partnerships, S corporations, estates, and trusts (federal Form 1040, Line 17)	17		
18	Farm income or loss (federal Form 1040, Line 18)	18		
19	Unemployment compensation (federal Form 1040, Line 19; 1040A, Line 13; 1040EZ, Line 3)	19		
20	Taxable Social Security benefits (federal Form 1040, Line 20b; or 1040A, Line 14b)	20		
21	Other income (federal Form 1040, Line 21). Include winnings from the **Illinois State Lottery** as Illinois income in Column B.	21		
22	Add Column B, Lines 7 through 21. This is the Illinois portion of your federal total income		22	8,234.

Continue with Step 3 on Page 2

Step 3: Continued

			Column A Federal Total		Column B Illinois Portion
23	Enter the Illinois portion of your federal total income from Page 1, Step 3, Line 22			23	8,234.
24	Deduction for educator expenses (federal Form 1040, Line 23; or 1040A, Line 16)	24			
25	Certain business expenses of reservists, performing artists, and fee-based government officials (federal Form 1040 , Line 24)	25			
26	Deduction for health savings account (federal Form 1040, Line 25)	26			
27	Moving expenses (federal Form 1040, Line 26)	27			
28	Deduction for one-half of self-employment tax (federal Form 1040, Line 27)	28			
29	Self-employed (SEP), SIMPLE, and qualified plans (federal Form 1040, Line 28)	29			
30	Self-employed health insurance deduction (federal Form 1040, Line 29)	30			
31	Penalty on early withdrawal of savings (federal Form 1040, Line 30)	31			
32	Alimony paid (federal Form 1040, Line 31a)	32			
33	Total IRA deduction (federal Form 1040, Line 32; or 1040A, Line 17)	33			
34	Deduction for student loan interest (federal Form 1040, Line 33; or 1040A, Line 18)	34			
35	Deduction for tuition and fees (federal Form 1040, Line 34; or 1040A, Line 19)	35			
36	Domestic production activities deduction (federal Form 1040, Line 35)	36			
37	Other adjustments (see instructions)	37			
38	Add Column B, Lines 24 through 37. This is the Illinois portion of your federal adjustments to income			38	
39	Enter your adjusted gross income as reported on your federal Form 1040, Line 37; 1040A, Line 21; 1040EZ, Line 4	39	8,234.		
40	Subtract Line 38 from Line 23. This is the Illinois portion of your federal adjusted gross income			40	8,234.

ADJUSTMENTS TO INCOME

Step 4: Figure your Illinois additions and subtractions

In Column A, enter the total amounts from your Form IL-1040. You must read the instructions for Column B to properly complete this step.

			Column A Form IL-1040 Total		Column B Illinois Portion
41	Federally tax-exempt interest income (Form IL-1040, Line 2)	41			
42	Other additions (Form IL-1040, Line 3)	42			
43	Add Column B, Lines 40, 41, and 42. This is the Illinois portion of your total income			43	8,234.
44	Federally taxed Social Security and retirement income. (Form IL-1040, Line 5)	44			
45	Military pay earned and included in your adjusted gross income. (Form IL-1040, Line 6)	45			
46	Illinois Income Tax refund included on your U.S. 1040, Line 10. (Form IL-1040, Line 7)	46			
47	U.S. Treasury bonds, bills, notes, savings bonds, and U.S. agency interest (Form IL-1040, Line 8)	47			
48	Other subtractions (Form IL-1040, Line 9)	48			
49	Add Column B, Lines 44 through 48. This is the total of your Illinois subtractions			49	

ILLINOIS ADJUSTMENTS

Step 5: Figure your Illinois income and tax

50	Subtract Line 49 from Line 43. If Line 49 is larger than Line 43, enter zero. This is your **Illinois base income** ► **Enter this amount on your Form IL-1040, Line 14.** If Line 50 is zero, skip Lines 51 through 55, and enter '0' on Line 56.			50	8,234.
51	Enter the base income from Form IL-1040, Line 11	51	8,234.		
52	Divide Line 50 by Line 51. Enter the appropriate decimal. If Line 50 is greater than Line 51, enter 1.000	52	1.000		
53	Enter your exemption allowance from your Form IL-1040, Line 12	53	2,000.		
54	Multiply Line 53 by the decimal on Line 52. This is your Illinois exemption allowance			54	2,000.
55	Subtract Line 54 from Line 50. This is your Illinois net income			55	6,234.
56	Multiply the amount on Line 55 by 3% (.03). This amount may not be less than zero. This is your **tax. Enter this amount on your Form IL-1040, Line 15** ►			56	187.

TAX CALCULATIONS