

**Federal  
Tax Return**

**ANIL and NEENA GOEL**

**2021**

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## \$1 Million Tax Audit Defense Membership Program Agreement

The terms and conditions of this Membership Agreement (the "Agreement") govern the **Protection Plus \$1 Million Tax Audit Defense Membership Program** ("Program") provided to members of the Program ("Members") by Tax Protection Plus, LLC and the American Advantage Association (cumulatively referred to as "**Company**"). By accepting enrollment in the Program, you are agreeing to the terms of this Agreement.

### 1. Definitions: The following definitions are applicable to the Agreement.

- a. "**ERO**" means the Electronic Return Originator participating in the **Program** approved and authorized by **Company**.
- b. "**Protection Plus \$1 Million Tax Audit Defense Membership Program**" (or the "**Program**") is a service program offered by **Company**.
- c. "**Return**" means an IRS acknowledged individual federal tax return form 1040 and 1040SR and/or a state acknowledged individual state tax return (if applicable) for the previous year's tax return and is not otherwise excluded in this Agreement.
- d. "**Negligence**" means failure on the part of the tax preparer to exercise the care or apply the effort to research IRS and/or state tax codes, instructions and guidelines that a reasonably prudent tax preparer would exercise in their efforts to comply with IRS and/or state tax codes in the preparation of a tax **Return**; or failure on the part of the **Taxpayer** to exercise the care or apply the effort that a reasonably prudent person would exercise in providing their tax preparer with complete and accurate information to enable them to accurately prepare the tax **Return**.
- e. "**Tax Preparer**" means the individual completing and signing the acknowledged **Return** as the paid preparer.
- f. "**Taxpayer**" or "**Member**" means the individual (or individuals if filing a Joint **Return**) for whom the **Tax Preparer** completes and signs an acknowledged **Return**, and **Company** receives payment of the **Company Program Fee**.
- g. "**Program Fee**" the fee charged by the **Tax Preparer** or **ERO** and paid by **Member** for the **Program**.
- h. "**Company Program Fee**" the **Company** established fee charged by **Company** for a **Taxpayer** to participate in the **Program** and paid to **Company** out of the total **Program Fee**.
- i. "**Company**" Tax Protection Plus, LLC and the American Advantage Association

### 2. Services provided by Company under the Program: From the date the IRS or state (if applicable) has acknowledged transmission of your **Return** and **Company** receives payment of the **Company Program Fee** and for a period of three (3) years after the April filing deadline for the **Return** (the Membership Term), if the **Taxpayer's Return** is audited or the IRS and/or state denies any of the credits described in Section 2.7, **Company** will provide the **Taxpayer** with the following services to be performed exclusively by **Company** representatives for up to \$1,000,000.00 in service fees at **Company's** then current retail rate structure for such services (collectively, the "Services"):

- 2.1 Evaluation of all related IRS and/or state correspondence.
- 2.2 Explanation of case requirements and the available options.
- 2.3 Professional IRS and/or state document review, consultation and organization.
- 2.4 Drafting of letters and other necessary correspondence with the IRS and/or state as needed.
- 2.5 Assistance with telephone communication with the IRS and/or state agent for explanations and discussions during the audit process.
- 2.6 Assistance with all IRS forms unless excluded below in section 3.
- 2.7 Assistance with denied credits, including: Earned Income Credit, Child and Dependent Care Credit, Education Credits, Child Tax Credit, Additional Child Tax Credit, Adoption Credit, Credit for the Elderly or Disabled, Savers Credit.
- 2.8 Assistance with rejected W-7 applications.
- 2.9 Assistance with IRS and/or state Identity Theft
- 2.10 Tax debt relief including but not limited to Installment Agreements, Offers in Compromise, Tax Penalty Abatement, Tax Liens, Wage Garnishment Relief, and Innocent Spouse Relief provided that **Taxpayer** meets all guidelines for approval of the applicable debt relief and pays all associated governmental fees. Note: Taxpayers with unpaid prior tax debt may not qualify for assistance with some or all tax debt relief options, including but not limited to Offers in Compromise.
- 2.11 Representation before the IRS or state taxing authority by a credentialed **Company** representative, when **Company**, in its sole discretion, determines such representation is necessary.
- 2.12 Legal representation in a federal or state tax court by a **Company** appointed tax attorney, when **Company**, in its sole discretion, determines such legal representation is the most advisable option.
- 2.13 The Services are subject to change, modification, or substitution at any time without notice to the **Member**. In order to receive Services, a **Member** must access the services as instructed within the Membership materials provided.

### 3. Program Exclusions: The following types of tax returns and/or Inquiries are specifically excluded. **Company** is under no obligation to provide **Taxpayer** with the Services in connection with such returns and or Inquiries:

- 3.1 Non-Resident returns.
- 3.2 **Returns** other than individual 1040 and 1040SR and individual state **Returns** including, but not limited to, corporate, partnership, trust, estate, gift and employment returns.
- 3.3 **Returns** in which the **Taxpayer**, **Tax Preparer** or **ERO** had knowledge of additional taxes owed as of the date **Taxpayer** enrolled in **Program**.
- 3.4 Returns prepared with **Negligence**, recklessness, intentional misrepresentation or fraud.
- 3.5 Local, city and county tax **returns**.
- 3.6 Returns that have become subject to IRS or state criminal investigations.
- 3.7 Inquiries and/or notices related to foreign income, flow-through entities (partnerships and S-corporations as reported on Schedule K), court awards and damages, bartering income, cancelled debt, estate tax or gift tax.
- 3.8 Inquiries and/or notices related to the following credits: Foreign tax credit, Plug-in electric vehicle credit, Residential energy efficient property credit, Mortgage interest credit, Credit to holders of tax credit bonds, Health coverage tax credit, "Credit" for prior year minimum tax, "Credit" for excess railroad retirement tax withheld.
- 3.9 Inquiries and/or notices related to Cryptocurrency.
- 3.10 Due to a lack of clarity from the IRS, we may not be able to assist with all IRS inquiries and audits related to the Affordable Care Act.
- 3.11 Due to a lack of clarity from the IRS and state taxing authorities, we may not be able to assist with all IRS and/or state inquiries and audits related to any federal or state Economic Impact Stimulus Payments (EIP) or loans provided under the Paycheck Protection Program (PPP).
- 3.12 Any services performed by any individual or company other than the Services performed by **Company** or a **Company** appointed representative.

### 4. Taxpayer Responsibilities: In order for **Company** to be obligated to provide the Services to **Taxpayer**, the **Taxpayer** agrees to take the following actions:

- 4.1 Contact the IRS and/or state (with the assistance of **Company**) per the notice received to request an extension of the deadline for responding.
- 4.2 Notify **Company** of any IRS and/or state correspondence or notice regarding the **Return** within thirty (30) days from the date of such notice along with a complete copy of the **Return**.

4.3 Provide **Company** any further assistance or documents as requested that support claims made on the **Return**.

4.4 Pay the **Program Fee**. In the event ERO charges **Taxpayer** a **Program Fee**, **Taxpayer** agrees to pay the **Program Fee** by either paying such fee directly to the **ERO** or by authorizing the **Program Fee** to be deducted from any tax refunds due the **Taxpayer** for **Program Fee** and payment to the **ERO**. **Taxpayer** understands that the **ERO** may charge **Taxpayer** a **Program Fee** that is greater than the **Company** retain the difference for their services.

**5. Disclosure of Information:** **Taxpayer** hereby agrees that his/her specific **Taxpayer** information, including all information that **Taxpayer** has disclosed to the **ERO** or has been included on the **Return**, may be disclosed by the **ERO** to **Company** and used by **Company** in the manner consistent with this Agreement.

**6. Payment of Company Program Fee:** **Taxpayer** understands that **ERO** is responsible for payment of the **Company Program Fee** and that **Company** is under no obligation to provide Services unless **Company** receives payment of the **Company Program Fee**.

**7. Cancellation and Refund Option:** If, for any reason, a **Member** is not satisfied with the **Program** and wishes to terminate his/her membership, the **Member** may cancel the membership by notifying **Company** in writing or by telephoning a **Program** representative. Membership in the **Program** shall terminate on the date that **Company** receives written notice of cancellation. Cancellations within the first 0 days of Membership may be eligible for refund.

**8. Member Representations and Acknowledgements:** In return for the Services available under the **Program**, the **Member** makes the following representations and acknowledgements:

8.1 **Member** has read this Agreement carefully, understands the **Program**, and understands the various billing methods for payment of the **program Fee**.

8.2 **Member** may cancel his/her **Program** membership at any time before the conclusion of the Membership Term and may be entitled to a refund subject to the terms of Section 7 of this Agreement.

8.3 Membership in the **Program** and benefits thereunder are not assignable without the express written consent of **Company**. **Member** agrees that he/she will use his/her **Program** membership only for his/her personal benefit. A **Member's** violation of this paragraph 8.3 will result in immediate termination of the **Program** Membership.

8.4 **Member** acknowledges that **Company** bears no responsibility for the payment of (or contribution to) any use or sales tax that may be imposed by any state or federal taxing authority on the Services provided under the **Program**. Payment of such taxes, to the extent imposed, shall remain the sole responsibility of the **Member**.

8.5 **Member** understands that **Member** is responsible for paying the **Tax Preparer** or **ERO** for their services rendered.

8.6 **Member** understands and agrees that all **Tax Preparers** and **EROs** are independent contractors, and that **Company** in no way is responsible for the Services provided by a **Tax Preparer** or **ERO**.

8.7 **Member** understands and agrees that they will be enrolled as a member of the American Advantage Association to be eligible to receive the benefits of the **Program**.

8.8 **Member** understands and agrees that the **Program** is not insurance.

8.9 The **Taxpayer** represents and warrants that they have truthfully provided correct, accurate and complete information to the **Tax Preparer** and to the best of **Taxpayer's** knowledge, the **Tax Preparer** has truthfully, completely and accurately completed all tax return forms and due diligence worksheets and procedures in accordance with all applicable IRS and state (if applicable) rules, regulations, procedures, guidelines, publications and requirements, and that the Services provided under the **Program** are conditioned upon such completion.

**9. Disclaimer:** Failure to comply with procedure and strategy actions recommended by **Company** may result in an IRS and/or state (if applicable) ruling unfavorable to the **Taxpayer**. Failure or refusal to comply with requests or instructions from the IRS and/or state (if applicable) during the audit may result in adverse actions taken by the IRS and/or state to **Taxpayer's** detriment. In all cases, **Company** will not be held responsible for the outcome and reserves the right to cease providing services when reasonably warranted.

**10. Disclaimer of Warranties:** **Company** is not a **Tax Preparer**, **ERO**, or a direct Provider of the tax services provided to **Members** other than the **Program**. ACCORDINGLY, **COMPANY** GIVES NO WARRANTY, EXPRESS OR IMPLIED, AS TO DESCRIPTION, QUALITY, MERCHANTABILITY, FITNESS FOR ANY PARTICULAR PURPOSE, PRODUCTIVENESS, OR ANY OTHER MATTER, FOR ANY SERVICES OR MERCHANDISE PURCHASED OR RECEIVED BY A **MEMBER** FROM A PARTICIPATING **TAX PREPARER** OR **ERO**. **MEMBER** ACKNOWLEDGES THAT HE/SHE IS NOT RELYING ON **COMPANY'S** SKILL OR JUDGMENT IN SELECTING A **TAX PREPARER** OR **ERO** FOR THE SERVICES PROVIDED TO **MEMBERS** BY THE **TAX PREPARER** OR **ERO**. In the event any product or service (other than the **Program**) purchased or received by a **Member** from a **Tax Preparer** or **ERO** is canceled, modified, defective, or otherwise unsatisfactory to the **Member**, the **Member** will look solely to the Provider, Seller, Merchant, or Manufacturer of the product or service for any repair, exchange, refund, or satisfaction of claim.

**11. General Release:** Each **Member** who uses the Services under the **Program** membership hereby forever releases, acquits and discharges **Company** and their employees, agents and affiliates from any and all liabilities, claims, demands, actions, and causes of action that such **Member** or **Member's** legal representative(s) may have by reason of any monetary damage or personal injury sustained as a result of or during the course of the use of any and all Services under the **Program**. The sole recourse available to a **Member** or **Member's** legal representative(s) against **Company** shall be cancellation of the **Program** membership as provided in Section 7 and any refund available as provided in Section 7.

**12. Notices:** Any and all notices, consents, approvals, requests, and other written communications given or required under the terms of this Agreement shall be deemed to have been duly given and served when sent by email, U.S. Postal mail, postage prepaid and addressed to the **Member**, at the address provided by the **Member**.

**13. Entire Agreement:** This Agreement sets forth the entire agreement and understanding of the parties with regard to membership in the **Program**. No representations, inducements, promises or agreements, or otherwise, shall be of any force or effect. The validity or unenforceability of any term of this Agreement shall in no way affect the validity or enforceability of any other terms or provisions of this Agreement. **Member** Acknowledges that **THE PROGRAM IS NOT INSURANCE**.

**14. Binding Effect:** This Agreement shall be binding upon and inure to the benefit of the parties as well as their respective successors and permitted assigns.

**15. Governing Law:** This Agreement shall be governed and construed in accordance with the laws of the State of North Carolina regardless of any application of principles regarding conflicts of laws.

**16. Headings:** The headings or captions provided throughout this Agreement are for reference purposes only and shall in no way affect the meaning or interpretation of this Agreement.

**17. Waiver of Breach:** Waiver of breach of any provision of this Agreement shall not be deemed a waiver of any other breach of the same or different provision.

Tax Protection Plus

P.O. Box 24279 Winston Salem, NC 27114

[cases@taxprotectionplus.com](mailto:cases@taxprotectionplus.com) / Phone # 866-942-8348 / Fax# 850-424-1420

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## Tax Reimbursement Membership Program Agreement

The following terms and conditions of this Membership Agreement (the "Agreement") govern the Tax Reimbursement Program. Throughout this document, Program refers to this Tax Reimbursement Program. **You** and **Your** refer to the person(s) or **Participant(s)** who have been enrolled in the **Program** by a **Participating Tax Preparer**. **We**, **Us** and **Our** refer to the **Company** providing this benefit to **Participants**. In addition, when in bold certain words and phrases are defined as follows:

### 1. Definitions:

The following definitions are applicable to the Agreement.

- a. **"Assessment"** means an initial assessment by the Internal Revenue Service (IRS) or state taxing authority against the Return for additional fees, penalties and/or interest that is made within three (3) years from the original filing date.
- b. **"Error"** means a miscalculation by a **Tax Preparer** or certain mistakes by the **Tax Preparer** that result in an **Assessment**.
- c. **"Negligence"** means failure on the part of the tax preparer to exercise the care or apply the effort to research IRS and/or state tax codes, instructions and guidelines that a reasonably prudent tax preparer would exercise in their efforts to comply with IRS and/or state tax codes in the preparation of a tax **Return**; or failure on the part of the **Taxpayer** to exercise the care or apply the effort that a reasonably prudent person would exercise in providing their tax preparer with complete and accurate information to enable them to accurately prepare the tax **Return**.
- d. **"Return"** means an IRS acknowledged individual federal tax return form 1040 and 1040SR and/or a state acknowledged individual state tax return (if applicable) for the previous year's tax return and is not otherwise excluded in this Agreement.
- e. **"Tax Preparer" and "Participating Tax Preparer"** means the Electronic Return Originator (**ERO**) and/or the individual completing and signing the acknowledged Return as the paid preparer who is an Organization Member of the American Advantage Association authorized to enroll Participants in the **Program**.
- f. **"Participant"** means the individual (or individuals if filing a Joint **Return**) for which a **Participating Tax Preparer** or **ERO** completes and signs an acknowledged Return and reports them as a participant in the **Program** to **Company**.
- g. **"Company"** means Tax Protection Plus, LLC through the American Advantage Risk Purchasing Group and its members and the American Advantage Association and its Organization Member **Participating Tax Preparers** and **EROs**.
- h. **"Membership"** is a term defining a **Participant's** status as a **Participant** in the **Program** who is eligible to receive the Services defined in this Agreement.

**2. Services provided by Company under the Program:** From the date the IRS or state (if applicable) has acknowledged transmission of your **Return** and **Company** receives payment of the Audit Assistance **Company Program Fee** and for a period of three (3) years after the April filing deadline for the **Return** (the **Membership Term**), if the **Participant's Return** is audited, and it is determined that additional fees, penalties and interest are due as the direct result of a legitimate **Error** made by a **Participating Tax Preparer**, **Company** will provide the **Participant** with the reimbursement of up to a combined total of \$2,500.00 in additional fees, penalties and interest as calculated by the IRS and state, subject to the limitations and qualification criteria described in section 5. REIMBURSEMENT BENEFITS ARE NOT AVAILABLE AND WILL NOT BE PAID TO TAXPAYERS WHO RESIDE IN SD, TN, WY, PUERTO RICO OR IN ANY OTHER STATE IN WHICH APPLICABLE LAW PROHIBITS COMPANY FROM MAKING SUCH PAYMENT.

**3. Program Exclusions:** The following types of tax returns and/or inquiries are specifically excluded. **Company** is under no obligation to provide **Participant** with the Services in connection with such tax returns and/or inquiries:

- 3.1 Non-Resident tax returns.
- 3.2 Returns other than individual 1040 and 1040SR and individual state returns including, but not limited to, corporate, partnership, trust, estate, gift and employment returns.
- 3.3 **Returns** in which the **Participant** or **Tax Preparer** had knowledge of additional taxes owed as of the date **Participant** was enrolled in the **Program**.
- 3.4 **Returns** prepared with **Negligence**, recklessness, intentional misrepresentation or fraud.
- 3.5 Self-prepared returns.
- 3.6 Local, city and county tax returns.
- 3.7 **Returns** that have become subject to IRS and/or state criminal investigations.
- 3.8 Inquiries and/or notices related to foreign income, flow-through entities (partnerships and S-corporations as reported on Schedule K), court awards and damages, bartering income, cancelled debt, estate and gift tax.
- 3.9 Inquiries and/or notices related to the following credits: Foreign tax credit, Plug-in electric vehicle credit, Residential energy efficient property credit, Mortgage interest credit, Credit to holders of tax credit bonds, Health coverage tax credit, "Credit" for prior year minimum tax, "Credit" for excess Social Security tax or railroad retirement tax withheld.
- 3.10 Inquiries and/or notices related to Cryptocurrency.
- 3.11 Inquiries and/or notices related to the Affordable Care Act.
- 3.12 Inquiries and/or notices related to any federal or state Economic Impact Stimulus Payments (EIP) or loans provided under the Paycheck Protection Program (PPP).

**4. Participant Responsibilities:** In order for **Company** to be obligated to provide the Services to **Participant**, the **Participant** agrees to take the following actions:

- 4.1 Contact the IRS and/or state (with the assistance of **Company**) per the notice received to request an extension of the deadline for responding,
- 4.2 Notify **Company** of any IRS and/or state correspondence or notice regarding the **Return** within thirty (30) days from the date of such notice along with a complete copy of the **Return**.
- 4.3 Provide **Company** any further assistance or documents as requested that support claims made on the **Return**.

### 5. Reimbursement Policy and Criteria:

- 5.1 The Service that provides for reimbursement of assessed penalties, interest and fees is provided through **Company** and its **Participating Tax Preparers** and **EROs**.
- 5.2 A **Participant's** eligibility for reimbursement of assessed penalties; interest and fees are subject to the exclusions described in Section 3. If the audit is a result of a legitimate **Error** made by a **Participating Tax Preparer**, **Company** will reimburse the affected **Participant** for the net effect of additional fees, penalties and interest assessed up to \$2,500.00 for the **Return**. Qualified reimbursements will be paid by **Company** only after all of the obligations of **Participant** in Section 4 are satisfied, the **Participant** provides **Company** with proof satisfactory to **Company** that either (a) all tax obligations have been paid in full to the IRS and/or state or (b) the **Participant** is current with any payment agreement entered into with the IRS and/or state and **Company** receives a completed Reimbursement Request Form from the **Participating Tax Preparer** describing the **Error** and how it occurred.
- 5.3 Notwithstanding anything contained herein to the contrary, the **Participant** is not eligible for reimbursement if the additional fee, penalty

or interest is assessed as a result of:

5.3.1 Incomplete, incorrect or misleading information intentionally provided by the **Participant, Tax Preparer or ERO**.

5.3.2 **ERO's or Tax Preparer's** reckless failure to include W-2, 1099 or any other taxable income on the **Return**.

5.3.3 The **Participant's** inability to provide the IRS and/or state or Company with sufficient records to support any **item** on the Return, including (but not limited to) filing status, deductions, expenses or dependents.

5.3.4 **Returns** prepared with **Negligence**.

**6. Disclosure of Information:** **Participant** hereby agrees that his/her specific **Taxpayer** information, including all information that **Participant** has disclosed to the **ERO** or has been included on the **Return**, may be disclosed by the **ERO to Company** and used by **Company** in the manner consistent with this Agreement.

**7. Participant Representations and Acknowledgements:** In return for the Services available under the **Program**, the **Participant** makes the following representations and acknowledgements:

7.1 **Participant** has read this Agreement carefully and understands the **Program**.

7.2 **Membership** in the **Program** and benefits thereunder are not assignable without the express written consent of **Company**. **Participant** agrees that he/she will use his/her **Program Membership** only for his/her personal benefit. A **Participant's** violation of this paragraph 7.2 will result in immediate termination of the **Program Membership**.

7.3 **Participant** understands that **Participant** is responsible for paying the **Tax Preparer or ERO** for their services rendered.

7.4 **Participant** understands and agrees that all **Tax Preparers and EROs** are independent contractors, and that **Company** in no way is responsible for the Services provided by a **Tax Preparer or ERO**.

7.5 The **Taxpayer** represents and warrants that they have truthfully provided correct, accurate and complete information to the **Tax Preparer** and to the best of **Taxpayer's** knowledge, the **Tax Preparer** has truthfully, completely and accurately completed all tax return forms and due diligence worksheets and procedures in accordance with all applicable IRS and state (if applicable) rules, regulations, procedures, guidelines, publications and requirements, and that the Services provided under the **Program** are conditioned upon such completion.

**8. Disclaimer:** Failure to comply with procedure and strategy actions recommended by **Company** may result in an IRS and/or state (if applicable) ruling unfavorable to the Participant. Failure or refusal to comply with requests or instructions from the IRS and/or state (if applicable) during the audit may result in adverse actions taken by the IRS and/or state to **Participant's** detriment. In all cases, **Company** will not be held responsible for the outcome and reserves the right to cease providing services when reasonably warranted.

**9. Disclaimer of Warranties:** **Company** is not a **Tax Preparer, ERO**, or a direct Provider of the tax services provided to **PARTICIPANTS** other than the **Program**. ACCORDINGLY, **COMPANY** GIVES NO WARRANTY, EXPRESS OR IMPLIED, AS TO DESCRIPTION, QUALITY, MERCHANTABILITY, FITNESS FOR ANY PARTICULAR PURPOSE, PRODUCTIVENESS, OR ANY OTHER MATTER, FOR ANY SERVICES OR MERCHANDISE PURCHASED OR RECEIVED BY A **PARTICIPANT FROM A PARTICIPATING TAX PREPARER OR ERO**. **PARTICIPANT** ACKNOWLEDGES THAT HE/SHE IS NOT RELYING ON **COMPANY'S** SKILL OR JUDGMENT IN SELECTING A **TAX PREPARER OR ERO** FOR THE SERVICES PROVIDED TO **PARTICIPANT** BY THE **TAX PREPARER OR ERO**. In the event any product or service (other than the **Program**) purchased or received by a **Participant** from a **Tax Preparer or ERO** is canceled, modified, defective, or otherwise unsatisfactory to the **Participant**, the **Participant** will look solely to the Provider, Seller, Merchant, or Manufacturer of the product or service for any repair, exchange, refund, or satisfaction of claim.

**10. General Release:** Each **Participant** who uses the Services under the **Program** hereby forever releases, acquits and discharges **Company** and their employees, agents and affiliates from any and all liabilities, claims, demands, actions, and causes of action that such **Participant or Participant's** legal representative(s) may have by reason of any monetary damage or personal injury sustained as a result of or during the course of the use of any and all Services under the **Program**. The sole recourse available to a **Participant or Participant's** legal representative(s) against **Company** shall be cancellation of their **Program Membership**.

**11. Notices:** Any and all notices, consents, approvals, requests, and other written communications given or required under the terms of this Agreement shall be deemed to have been duly given and served when sent by email, U.S. Postal mail, postage prepaid and addressed to the **Participant**, at the address provided by the **Participant**.

**12. Entire Agreement:** This Agreement sets forth the entire agreement and understanding of the parties with regard to **Membership** in the **Program**. No representations, inducements, promises or agreements, or otherwise, shall be of any force or effect. The validity or unenforceability of any term of this Agreement shall in no way affect the validity or enforceability of any other terms or provisions of this Agreement.

**13. Binding Effect:** This Agreement shall be binding upon and inure to the benefit of the parties as well as their respective successors and permitted assigns.

**14. Governing Law:** This Agreement shall be governed and construed in accordance with the laws of the State of North Carolina regardless of any application of principles regarding conflicts of laws.

**15. Headings:** The headings or captions provided throughout this Agreement are for reference purposes only and shall in no way affect the meaning or interpretation of this Agreement.

**16. Waiver of Breach:** Waiver of breach of any provision of this Agreement shall not be deemed a waiver of any other breach of the same or different provision.

Tax Protection Plus  
Through the American Advantage Association  
P.O. Box 24279 Winston Salem, NC 27114  
cases@taxprotectionplus.com  
Phone # 866-942-8348  
Fax# 850-424-1420

**Information:** Tax Protection Plus through the American Advantage Association has obtained a policy from an 'A' rated insurer to back up its provision of the Tax Reimbursement Program.

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**Identity Theft Restoration Membership Program Agreement**

**Services provided by Company under the Program:** From the date the IRS and/or state (if applicable) has acknowledged transmission of your **Return** and **Company** receives payment of the **Company Program Fee** and for a period of one (1) year, (the Membership Term), **Company** will provide the **Taxpayer** with the following services (collectively, the "Services"):

**Identity Theft Restoration: Taxpayer** is provided with toll free telephone access to a Certified Identity Theft Risk Management Specialist who will provide **Taxpayer** with the following recovery services\*:

- Investigate and confirm the fraudulent activity, including known, unknown and potentially complicated additional sources of identity theft.
- Place phone calls, send electronic notifications, and prepare appropriate documentation on the member's behalf, including dispute letters for defensible complaints to any and all appropriate state agencies and financial institutions.
- Issue fraud alerts and victim statements when necessary, with the three consumer credit reporting agencies, the FTC, SSA, and U.S. Postal Service.
- Submit ID Theft Affidavit to involved creditors for card cancellation and new card issuance.
- Contact, follow up and escalate issues with affected agencies, creditors, financial institutions, to reinforce member's rights.
- Assist the member in notifying local law enforcement authorities to file the appropriate official reports.
- Utilize real time access to public records reports including DMV, criminal, address changes, liens, and judgments for further investigation where applicable.
- Provide peace of mind and resolution of key issues from start to finish as swiftly as possible.
- Provide members with a "Case Completion Kit" including copies of documentation, correspondence, forms and letters for their personal records.
- Provide daily identity monitoring with all three credit bureaus for six months.

\* Requires Taxpayer to sign a Special Limited Power of Attorney

**Unlimited Legal Care at Discounted Rates:**

As an Identity theft victim, **Member** is also provided access to a proprietary attorney network that will represent **Member** at the low hourly rate of \$125.00, or when appropriate, 40% off their usual and customary hourly rate, for all extended legal care. **Member** may use **Program** to prosecute identity theft thieves. This **Program** provides unlimited discounted legal care, at capped hourly rates, enabling **Member** to both defend yourself and prosecute thieves.

The Services are subject to change, modification, or substitution at any time without notice to the **Member**. In order to receive Services, a **Member** must access the services as instructed within the Membership materials provided.

**Upon receipt of the payment of the Company Program Fees, your membership will be activated. If you have questions you can contact us at 866-942-8348.**



Form **8879**

(Rev. January 2021)

Department of the Treasury  
Internal Revenue Service**IRS e-file Signature Authorization**

OMB No. 1545-0074

- ▶ **ERO must obtain and retain completed Form 8879.**  
 ▶ **Go to [www.irs.gov/Form8879](http://www.irs.gov/Form8879) for the latest information.**

Submission Identification Number (SID) ▶ 5420602022108lajwacf

Taxpayer's name <b>ANIL GOEL</b>	Social security number 010-82-8662
Spouse's name <b>NEENA GOEL</b>	Spouse's social security number 178-82-9699

**Part I Tax Return Information — Tax Year Ending December 31, 2021** (Enter year you are authorizing.)

Enter whole dollars only on lines 1 through 5.

**Note:** Form 1040-SS filers use line 4 only. Leave lines 1, 2, 3, and 5 blank.

1	Adjusted gross income . . . . .	1	207,504
2	Total tax . . . . .	2	29,774
3	Federal income tax withheld from Form(s) W-2 and Form(s) 1099 . . . . .	3	7,847
4	Amount you want refunded to you . . . . .	4	0
5	Amount you owe . . . . .	5	22,280

**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 the income tax return (original or amended) I am now authorizing, 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 the income tax return (original or amended) I am now authorizing. 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 the income tax return (original or amended) I am now authorizing and, if applicable, my Electronic Funds Withdrawal Consent.

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

- ☐ I authorize Claros & Wolverton Tax and Accounting Associates to enter or generate my PIN 18862  
ERO firm name  
 as my signature on the income tax return (original or amended) I am now authorizing.
- ☒ I will enter my PIN as my signature on the income tax return (original or amended) I am now authorizing. 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 Claros & Wolverton Tax and Accounting Associates to enter or generate my PIN 19699  
ERO firm name  
 as my signature on the income tax return (original or amended) I am now authorizing.
- ☒ I will enter my PIN as my signature on the income tax return (original or amended) I am now authorizing. 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. 54206010158  
Don't enter all zeros

I certify that the above numeric entry is my PIN, which is my signature for the electronic individual income tax return (original or amended) I am now authorized to file for tax year indicated above 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 ▶ Tamera D Wolverton Date ▶ 4/18/2022

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

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

Form **8879** (Rev. 01-2021)

HTA

**DO NOT SEND THIS VA-8879 TO THE VIRGINIA DEPARTMENT OF TAXATION OR THE IRS.  
 IT MUST BE MAINTAINED IN YOUR FILES!**

Virginia Submission Identification Number (SID)

54206020221081ajii57

<b>Your Name</b>	<b>B Your Social Security Number</b>	
ANIL GOEL	010-82-8662	
<b>Spouse's Name</b>	<b>A Spouse's Social Security Number</b>	
NEENA GOEL	178-82-9699	

Part I Tax Return Information	A Spouse	B Yourself
1. Federal Adjusted Gross Income (Form 760CG, Line 1; 760PY, Line 1, columns A & B; Form 763, Line 1)	0.	207504.
2. Virginia Adjusted Gross Income (Form 760CG, Line 9; 760PY, Line 10, columns A & B; Form 763, Line 9)	0.	207504.
3. Taxable Income (Form 760CG, Line 15; 760PY, Line 16, columns A & B; Form 763, Line 17)	0.	181532.
4. Virginia Income Tax (Form 760CG, Line 18; 760PY, Line 17, columns A & B; Form 763 Line 18)	0.	9922.
5. Withholding (Form 760CG, Line 19a & 19b; 760PY, Lines 19a & 19b; Form 763, Lines 19a & 19b)	3073.	907.
6. Amount you Owe (Form 760CG, Line 35; Form 760PY, Line 35; Form 763, Line 35)		6115.
7. Refund (Form 760CG, Line 36; 760PY, Line 36; Form 763, Line 36)		0.

**Part II Declaration of Taxpayer and Signature Authorization**

Under penalties of perjury, I declare that I have examined a copy of my individual income tax return and accompanying schedules and statements for the year ending December 31, 2021, and to the best of my knowledge and belief, it is true, correct and complete. I further declare that the information I provided to my Electronic Return Originator (ERO), Transmitter, or Intermediate Service Provider (including my name, address and social security number or individual tax identification number) and the amount shown in Part I above agree with the information and amounts shown on the corresponding lines of my electronic income tax return. If I am filing a balance due return, I understand that if the Virginia Department of Taxation (Virginia Tax) does not receive full and timely payment of my tax liability, I remain liable for the tax liability and all applicable interest and penalties. I authorize my ERO, Transmitter or Intermediate Service Provider to transmit my complete return to Virginia Tax. I have selected a personal identification number (PIN) as my signature for my electronic income tax return and, if applicable, the direct deposit of my refund or direct debit of my tax due. In choosing either direct deposit or direct debit, I certify that the transaction does not directly involve a financial institution outside of the territorial jurisdiction of the United States at any point in the process. Taxpayers may sign the form using a rubber stamp, mechanical device, such as a signature pen, or computer software program.

**Taxpayer's e-File PIN: check one box only**

☐ I authorize the ERO named below to enter my e-File PIN 18862 as my signature on my 2021 e-filed Virginia individual income tax return.

**Do not enter all zeros**

**ERO Firm Name**

☒ I will enter my e-File PIN as my signature on my 2021 e-filed Virginia individual income tax return. Check this box only if you are entering your own e-File PIN and your return is filed using the Practitioner PIN method. The ERO must complete Part III below.

Your Signature \_\_\_\_\_ Date \_\_\_\_\_

**Spouse's e-File PIN: check one box only**

☐ I authorize the ERO named below to enter my e-File PIN 19699 as my signature on my 2021 e-filed Virginia individual income tax return.

**Do not enter all zeros**

**ERO Firm Name**

☒ I will enter my e-File PIN as my signature on my 2021 e-filed Virginia individual income tax return. Check this box only if you are entering your own e-File PIN and your return is filed using the Practitioner PIN method. The ERO must complete Part III below.

Spouse's Signature \_\_\_\_\_ Date \_\_\_\_\_

**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. 54206010158

**Do not enter all zeros**

I certify that the above numeric entry is my ERO EFIN/PIN, which is my signature for the 2021 Virginia individual 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 Virginia's publication Handbook for Electronic Filers of Individual Income Tax Returns (Tax Year 2021). EROs may sign the form using a rubber stamp, mechanical device, such as a signature pen, or computer software program.

ERO's Signature Tamera D Wolverton Date 05032022

ANIL and NEENA GOEL

010-82-8662

**1040, Page 1:**

	Prior Year	Current Year	Difference	%
<b>1</b> Wages, salaries, tips, etc. Attach Form(s) W-2 . . . . .	<b>1</b> 77,516	89,390	11,874	15%
<b>2a</b> Tax-exempt interest . . . . .	<b>2a</b>		0	0%
<b>b</b> Taxable interest . . . . .	<b>2b</b> 234	809	575	246%
<b>3a</b> Qualified dividends . . . . .	<b>3a</b>	1,466	1,466	0%
<b>b</b> Ordinary dividends . . . . .	<b>3b</b>	1,466	1,466	0%
<b>4a</b> IRA distributions . . . . .	<b>4a</b>		0	0%
<b>b</b> Taxable amount . . . . .	<b>4b</b>		0	0%
<b>5a</b> Pensions and annuities . . . . .	<b>5a</b>		0	0%
<b>5b</b> Taxable amount . . . . .	<b>5b</b>		0	0%
<b>6a</b> Social security benefits . . . . .	<b>6a</b>		0	0%
<b>b</b> Taxable amount . . . . .	<b>6b</b>		0	0%
<b>7</b> Capital gain or (loss) (Schedule D) . . . . .	<b>7</b> 768	98,007	97,239	12661%
<b>8</b> Other income (from Schedule 1) . . . . .	<b>8</b> 7,717	17,832	10,115	131%
<b>9</b> Total income . . . . .	<b>9</b> 86,235	207,504	121,269	141%
<b>10</b> Adjustments to income (from Schedule 1) . . . . .	<b>10</b>		0	0%
<b>11</b> Adjusted Gross Income (AGI) . . . . .	<b>11</b> 86,235	207,504	121,269	141%
<b>12a</b> Standard deduction or itemized deductions . . . . .	<b>12a</b> 25,420	25,392	-28	0%
<b>b</b> Charitable contributions if you take the standard deduction . . . . .	<b>12b</b>		0	0%
<b>c</b> Add lines 12a and 12b . . . . .	<b>12c</b> 25,420	25,392	-28	0%
<b>13</b> Qualified business income deduction . . . . .	<b>13</b> 25,530	3,559	-21,971	-86%
<b>14</b> Add lines 12c and 13 . . . . .	<b>14</b> 50,950	28,951	-21,999	-43%
<b>15</b> Taxable income . . . . .	<b>15</b> 35,285	178,553	143,268	406%
<b>Schedule 1: Additional Income</b>				
<b>1</b> Taxable refunds of state and local income taxes . . . . .	<b>1</b>		0	0%
<b>2a</b> Alimony received . . . . .	<b>2a</b>		0	0%
<b>3</b> Business income or (loss) (Schedule C) . . . . .	<b>3</b>		0	0%
<b>4</b> Other gains or (losses). Attach Form 4797 . . . . .	<b>4</b>		0	0%
<b>5</b> Rents, royalties, partnerships, etc. (Schedule E) . . . . .	<b>5</b> -3,067	17,832	20,899	681%
<b>6</b> Farm income or (loss). Attach Schedule F . . . . .	<b>6</b>		0	0%
<b>7</b> Unemployment compensation . . . . .	<b>7</b> 10,692		-10,692	-100%
<b>9</b> Total other income . . . . .	<b>9</b> 92		-92	-100%
<b>10</b> Total additional income . . . . .	<b>10</b> 7,717	17,832	10,115	131%
<b>Schedule 1: Adjustments to Income</b>				
<b>11</b> Educator expenses . . . . .	<b>11</b>		0	0%
<b>12</b> Certain business expenses (Form 2106) . . . . .	<b>12</b>		0	0%
<b>13</b> Health savings account deduction. Attach Form 8889 . . . . .	<b>13</b>		0	0%
<b>14</b> Moving expenses. Attach Form 3903 . . . . .	<b>14</b>		0	0%
<b>15</b> Deductible part of self-employment tax . . . . .	<b>15</b>		0	0%
<b>16</b> Self-employed SEP, SIMPLE, and qualified plans . . . . .	<b>16</b>		0	0%
<b>17</b> Self-employed health insurance deduction . . . . .	<b>17</b>		0	0%
<b>18</b> Penalty on early withdrawal of savings . . . . .	<b>18</b>		0	0%
<b>19a</b> Alimony paid . . . . .	<b>19a</b>		0	0%
<b>20</b> IRA deduction . . . . .	<b>20</b>		0	0%
<b>21</b> Student loan interest deduction . . . . .	<b>21</b>		0	0%
<b>22</b> Tuition and fees. Attach Form 8917 . . . . .	<b>22</b>		0	0%
<b>23</b> Archer MSA deduction . . . . .	<b>23</b>		0	0%
<b>25</b> Total other adjustments . . . . .	<b>25</b>		0	0%
<b>26</b> Total adjustments to income . . . . .	<b>26</b> 0	0	0	0%

	Prior Year	Current Year	Difference	%
<b>1040, Page 2:</b>				
16 Tax . . . . .	16 27,647	30,336	2,689	10%
17 Additional tax (from Schedule 2) . . . . .	17		0	0%
18 Add lines 16 and 17 . . . . .	18 27,647	30,336	2,689	10%
19 Nonrefundable child tax credit or credit for other dependents . . . . .	19 500	500	0	0%
20 Nonrefundable credits (from Schedule 3) . . . . .	20	62	62	0%
21 Add lines 19 and 20 . . . . .	21 500	562	62	12%
22 Subtract line 21 from line 18 . . . . .	22 27,147	29,774	2,627	10%
23 Other taxes, including self-employment tax (from Schedule 2) . . . . .	23		0	0%
24 Total tax . . . . .	24 27,147	29,774	2,627	10%
25 Federal income tax withheld from:				
a Form(s) W-2 . . . . .	25a 6,971	7,847	876	13%
b Form(s) 1099 . . . . .	25b		0	0%
c Other forms . . . . .	25c		0	0%
d Total income tax withheld . . . . .	25d 6,971	7,847	876	13%
26 Estimated tax payments . . . . .	26		0	0%
27a Earned income credit (EIC) . . . . .	27a		0	0%
27b Nontaxable combat pay election . . . . .	27b		0	0%
27c Prior year (2019) earned income . . . . .	27c		0	0%
28 Refundable child tax credit or additional child tax credit (Schedule 8812) . . . . .	28		0	0%
29 American opportunity credit (Form 8863) . . . . .	29		0	0%
30 Recovery rebate credit. See instructions . . . . .	30		0	0%
31 Other payments and refundable credits (from Schedule 3) . . . . .	31		0	0%
32 Add lines 27a and 28 through 31 . . . . .	32 0	0	0	0%
33 Total payments . . . . .	33 6,971	7,847	876	13%
34 Amount overpaid . . . . .	34 0	0	0	0%
35a Amount to be refunded to you . . . . .	35a 0	0	0	0%
36 Amount to be applied to next year's estimated tax . . . . .	36		0	0%
37 Amount you owe . . . . .	37 20,481	22,280	1,799	9%
38 Penalty for underpayment of estimated tax . . . . .	38 305	353	48	16%
<b>Schedule 2: Tax</b>				
1 Alternative minimum tax (Form 6251) . . . . .	1		0	0%
2 Excess advance premium tax credit repayment . . . . .	2		0	0%
3 Add lines 1 and 2 . . . . .	3 0	0	0	0%
<b>Schedule 2: Other Taxes</b>				
4 Self-employment tax (Schedule SE) . . . . .	4		0	0%
7 Total additional social security and Medicare tax . . . . .	7		0	0%
8 Additional tax on IRAs or other tax-favored accounts . . . . .	8		0	0%
9 Household employment taxes (Schedule H) . . . . .	9		0	0%
10 Repayment of first-time homebuyer credit . . . . .	10		0	0%
11 Additional medicare tax . . . . .	11		0	0%
12 Net investment income tax . . . . .	12		0	0%
13 Uncollected social security and Medicare on RRTA tax . . . . .	13		0	0%
14 Interest on tax due on installment income . . . . .	14		0	0%
15 Interest on the deferred tax on gain from certain installment sales . . . . .	15		0	0%
16 Recapture of low-income housing credit . . . . .	16		0	0%
18 Total additional taxes . . . . .	18		0	0%
19 Additional tax from Schedule 8812 . . . . .	19		0	0%
20 Section 965 net tax liability installment from Form 965-A . . . . .	20		0	0%
21 Total other taxes. Add lines 4 through 19 . . . . .	21 0	0	0	0%
<b>Schedule 3: Nonrefundable Credits</b>				
1 Foreign tax credit. Attach Form 1116 if required . . . . .	1	62	62	0%
2 Credit for child and dependent care expenses (Form 2441) . . . . .	2		0	0%
3 Education credits from Form 8863 . . . . .	3		0	0%
4 Retirement savings contributions credit (Form 8880) . . . . .	4		0	0%
5 Residential energy credit. Attach Form 5695 . . . . .	5		0	0%
7 Total other nonrefundable credits . . . . .	7		0	0%
8 Total nonrefundable credits . . . . .	8 0	62	62	0%
<b>Schedule 3: Other Payments and Refundable Credits</b>				
9 Net premium tax credit (Form 8962) . . . . .	9		0	0%
10 Amount paid with Form 4868 (extension request) . . . . .	10		0	0%
11 Excess social security and tier 1 RRTA tax withheld . . . . .	11		0	0%
12 Credit for federal tax on fuels (Form 4136) . . . . .	12		0	0%
14 Total other payments and refundable credits (Subtotal) . . . . .	14 0	0	0	0%
15 Total other payments and refundable credits . . . . .	15 0	0	0	0%

			Prior Year	Current Year	Difference	%	
Medical and Dental Expenses	1	Medical and dental expenses . . . . .	1		0	0%	
	3	AGI threshold amount . . . . .	3	16,117	15,563	-554	-3%
	4	Total medical and dental. Subtract line 3 from line 1 . . . . .	4	0	0	0	0%
Taxes Paid	5a	State and local income taxes or general sales taxes . . . . .	5a	3,703	9,976	6,273	169%
	b	State and local real estate taxes . . . . .	5b	7,511	7,456	-55	-1%
	c	State and local personal property taxes . . . . .	5c	816	334	-482	-59%
	d	Add lines 5a through 5c . . . . .	5d	12,030	17,766	5,736	48%
	e	Enter the smaller of line 5d or \$10,000 (\$5,000 if MFS) . . . . .	5e	10,000	10,000	0	0%
	6	Other taxes . . . . .	6			0	0%
	7	Add lines 5e and 6 . . . . .	7	10,000	10,000	0	0%
Interest You Paid	8a	Home mortgage interest and points . . . . .	8a	6,010	4,854	-1,156	-19%
	b	Home mortgage interest not reported to you on Form 1098 . . . . .	8b			0	0%
	c	Points not reported to you on Form 1098 . . . . .	8c			0	0%
	d	Mortgage insurance premiums . . . . .	8d			0	0%
	e	Add lines 8a through 8d . . . . .	8e	6,010	4,854	-1,156	-19%
	9	Investment interest . . . . .	9			0	0%
	10	Add lines 8e and 9 . . . . .	10	6,010	4,854	-1,156	-19%
Gifts to Charity	11	Gifts by cash or check . . . . .	11	9,410	10,088	678	7%
	12	Other than by cash or check . . . . .	12		450	450	0%
	13	Carryover from prior year . . . . .	13			0	0%
	14	Add lines 11 through 13 . . . . .	14	9,410	10,538	1,128	12%
Casualty and Theft Losses	15	Casualty or theft loss(es) (Form 4684) . . . . .	15			0	0%
Other Itemized Deductions	16	Other itemized deductions . . . . .	16			0	0%
Total Itemized Deductions	17	Total itemized deductions . . . . .	17	25,420	25,392	-28	0%

**Schedule C Activities**

	Prior Year	Current Year	Difference	%
Sch C: 01 - EDUCATION	0	0	0	0%
Total Schedule C Activities	0	0	0	0%

**Schedule E, Page 1 Activities**

	Prior Year	Current Year	Difference	%
Sch E: COMMERCIAL	0	0	0	0%
Total Schedule E, Page 1 Activities	0	0	0	0%

**Schedule E, Page 2 Activities**

Part II - Income or Loss From Partnerships and S Corps	Prior Year	Current Year	Difference	%
SHREERAM LLC	-609	-25	584	96%
SHREERAM LLC	0	6	6	0%
INFORMATION CONSULTING SERVICES LLC	-2,458	17,851	20,309	826%
Total Income or Loss From Partnerships and S Corps	-3,067	17,832	20,899	681%
Part III - Income or Loss From Estates and Trusts	Prior Year	Current Year	Difference	%
Total Income or Loss From Estates and Trusts	0	0	0	0%
Part IV - Income or Loss From REMICs				
	0	0	0	0%
Net Farm Rental Income or Loss from Form 4835	Prior Year	Current Year	Difference	%
Total Net Farm Rental Income or Loss from Form 4835	0	0	0	0%
<b>Total Schedule E, Page 2 Activities</b>	<b>-3,067</b>	<b>17,832</b>	<b>20,899</b>	<b>681%</b>

Activity  
Principal business or profession  
Business Name

Sch C: 01 - EDUCATION  
EDUCATION

			Prior Year	Current Year	Difference	%
1	Gross receipts or sales . . . . .	1	91,052	7,832	-83,220	-91%
2	Returns and allowances . . . . .	2	0	0	0	0%
3	Subtract line 2 from line 1 . . . . .	3	91,052	7,832	-83,220	-91%
4	Cost of goods sold . . . . .	4	0	0	0	0%
5	Gross profit. Subtract line 4 from line 3 . . . . .	5	91,052	7,832	-83,220	-91%
6	Other income . . . . .	6	0	0	0	0%
7	Gross income. Add lines 5 and 6 . . . . .	7	91,052	7,832	-83,220	-91%
8	Advertising . . . . .	8	0	0	0	0%
9	Car and truck expenses . . . . .	9	0	0	0	0%
10	Commissions and fees . . . . .	10	0	0	0	0%
11	Contract labor . . . . .	11	0	0	0	0%
12	Depletion . . . . .	12	0	0	0	0%
13	Depreciation . . . . .	13	0	0	0	0%
14	Employee benefit programs . . . . .	14	0	0	0	0%
15	Insurance (other than health) . . . . .	15	0	0	0	0%
16	Interest:					
16a	Mortgage (paid to banks, etc.) . . . . .	16a	0	0	0	0%
b	Other . . . . .	16b	0	0	0	0%
17	Legal and professional services . . . . .	17	0	0	0	0%
18	Office expense (see instructions) . . . . .	18	0	0	0	0%
19	Pension and profit-sharing plans . . . . .	19	0	0	0	0%
20	Rent or lease (see instructions):					
20a	Vehicles, machinery, and equipment . . . . .	20a	0	0	0	0%
b	Other business property . . . . .	20b	0	0	0	0%
21	Repairs and maintenance . . . . .	21	0	0	0	0%
22	Supplies (not included in Part III) . . . . .	22	0	0	0	0%
23	Taxes and licenses . . . . .	23	0	0	0	0%
24	Travel and meals:					
a	Travel . . . . .	24a	0	0	0	0%
b	Deductible meals (see instructions) . . . . .	24b	0	0	0	0%
25	Utilities . . . . .	25	0	0	0	0%
26	Wages (less employment credits) . . . . .	26	0	0	0	0%
27a	Other expenses . . . . .	27a	91,052	7,832	-83,220	-91%
28	Total expenses . . . . .	28	91,052	7,832	-83,220	-91%
29	Tentative profit or loss . . . . .	29	0	0	0	0%
30	Expenses for business use of home . . . . .	30	0	0	0	0%
31	Net profit or loss . . . . .	31	0	0	0	0%

Activity  
Physical address of property  
Type of Property

Sch E: COMMERCIAL  
44075 PIPELINE PLAZA 104 ASHBURN, VA 20148  
4 - Commercial

			Prior Year	Current Year	Difference	%
<b>3</b>	Rents received . . . . .	<b>3</b>	30,000	10,500	-19,500	-65%
<b>4</b>	Royalties received . . . . .	<b>4</b>	0	0	0	0%
<b>5</b>	Advertising . . . . .	<b>5</b>	0	0	0	0%
<b>6</b>	Auto and travel . . . . .	<b>6</b>	0	0	0	0%
<b>7</b>	Cleaning and maintenance . . . . .	<b>7</b>	820	0	-820	-100%
<b>8</b>	Commissions . . . . .	<b>8</b>	0	0	0	0%
<b>9</b>	Insurance . . . . .	<b>9</b>	0	0	0	0%
<b>10</b>	Legal and other professional fees . . . . .	<b>10</b>	475	450	-25	-5%
<b>11</b>	Management fees . . . . .	<b>11</b>	0	0	0	0%
<b>12</b>	Mortgage interest paid to banks, etc. . . . .	<b>12</b>	11,442	10,953	-489	-4%
<b>13</b>	Other interest . . . . .	<b>13</b>	0	0	0	0%
<b>14</b>	Repairs . . . . .	<b>14</b>	0	0	0	0%
<b>15</b>	Supplies . . . . .	<b>15</b>	0	0	0	0%
<b>16</b>	Taxes . . . . .	<b>16</b>	3,658	3,561	-97	-3%
<b>17</b>	Utilities . . . . .	<b>17</b>	3,602	0	-3,602	-100%
<b>18</b>	Depreciation expense or depletion . . . . .	<b>18</b>	11,586	8,311	-3,275	-28%
<b>19</b>	Other expenses . . . . .	<b>19</b>	0	0	0	0%
<b>20</b>	Total expenses . . . . .	<b>20</b>	31,583	23,275	-8,308	-26%
<b>21</b>	Tentative gain or loss . . . . .	<b>21</b>	-1,583	-12,775	-11,192	-707%
<b>22</b>	Deductible rental real estate loss after limitation . . . . .	<b>22</b>	0	0	0	0%
	Net gain/loss . . . . .		0	0	0	0%



Activity SHREERAM LLC

			Prior Year	Current Year	Difference	%
<b>28g</b>	Passive loss allowed . . . . .	<b>28g</b>	0	0	0	0%
<b>28h</b>	Passive income from Schedule K-1 . . . . .	<b>28h</b>	0	0	0	0%
<b>28i</b>	Nonpassive loss allowed from Schedule K-1 . . . . .	<b>28i</b>	609	25	-584	-96%
<b>28j</b>	Section 179 expense deduction . . . . .	<b>28j</b>	0	0	0	0%
<b>28k</b>	Nonpassive income from Schedule K-1 . . . . .	<b>28k</b>	0	0	0	0%
<b>29a</b>	Total income . . . . .	<b>29a</b>	0	0	0	0%
<b>b</b>	Total loss . . . . .	<b>29b</b>	609	25	-584	-96%

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Activity SHREERAM LLC

<b>28g</b>	Passive loss allowed . . . . .	<b>28g</b>
<b>28h</b>	Passive income from Schedule K-1 . . . . .	<b>28h</b>
<b>28i</b>	Nonpassive loss allowed from Schedule K-1 . . . . .	<b>28i</b>
<b>28j</b>	Section 179 expense deduction . . . . .	<b>28j</b>
<b>28k</b>	Nonpassive income from Schedule K-1 . . . . .	<b>28k</b>
<b>29a</b>	Total income . . . . .	<b>29a</b>
<b>b</b>	Total loss . . . . .	<b>29b</b>

Prior Year	Current Year	Difference	%
0	0	0	0%
0	0	0	0%
0	0	0	0%
0	0	0	0%
0	6	6	0%
0	6	6	0%
0	0	0	0%

CLIENT COPY

Activity INFORMATION CONSULTING SERVICES LLC

			Prior Year	Current Year	Difference	%
<b>28g</b>	Passive loss allowed . . . . .	<b>28g</b>	0	0	0	0%
<b>28h</b>	Passive income from Schedule K-1 . . . . .	<b>28h</b>	0	0	0	0%
<b>28i</b>	Nonpassive loss allowed from Schedule K-1 . . . . .	<b>28i</b>	2,458	2,458	0	0%
<b>28j</b>	Section 179 expense deduction . . . . .	<b>28j</b>	0	2,015	2,015	0%
<b>28k</b>	Nonpassive income from Schedule K-1 . . . . .	<b>28k</b>	0	22,324	22,324	0%
<b>29a</b>	Total income . . . . .	<b>29a</b>	0	22,324	22,324	0%
<b>b</b>	Total loss . . . . .	<b>29b</b>	2,458	4,473	2,015	82%

CLIENT COPY

▼ Detach Here and Mail With Your Payment and Return ▼

Department of the Treasury  
Internal Revenue Service

2021

Form 1040-V Payment Voucher

- Use this voucher when making a payment with Form 1040
- Do not staple this voucher or your payment to Form 1040
- Make your check or money order payable to the "United States Treasury"
- Write your Social Security Number (SSN) on your check or money order

Amount you are paying  
by check or money order ►

Dollars  
22,280

1833

ANIL AND NEENA GOEL  
42767 RAVENGLASS DR  
ASHBURN, VA 20148

Internal Revenue Service  
P.O. Box 931000  
Louisville, KY 40293-1000

010828662 KQ GOEL 30 0 202112 610

ANIL and NEENA GOEL  
42767 RAVENGLASS DR  
ASHBURN, VA 20148

Internal Revenue Service  
P.O. Box 931000  
Louisville, KY 40293-1000



Cut along solid line

Cut along solid line

ANIL and NEENA GOEL  
42767 RAVENGLASS DR  
ASHBURN, VA 20148

Internal Revenue Service  
P.O. Box 931000  
Louisville, KY 40293-1000



Form **4868**

Department of the Treasury  
Internal Revenue Service (99)

**Application for Automatic Extension of Time  
To File U.S. Individual Income Tax Return**

For calendar year 2021, or other tax year beginning , 2021, and ending ,

1833

**2021**

ANIL and NEENA GOEL  
42767 RAVENGLASS DR

ASHBURN, VA 20148

010-82-8662

178-82-9699

Line 4 - Estimate of total tax liability for year \$

Line 5 - Total payments

Line 6 - **Balance due.** Subtract line 5 from line 4.  
(see instructions)

Line 7 - Amount you're paying (see instructions)

Line 8 - Check here if you're "out of the country" and a  
U.S. citizen or resident (see instructions) ☐

Line 9 - Check here if you file Form 1040NR and didn't  
receive wages as an employee subject to U.S.  
income tax withholding ☐

010828662 KQ GOEL 30 0 202112 670

## Filing Status

☐ Single ☒ Married filing jointly ☐ Married filing separately (MFS) ☐ Head of household (HOH) ☐ Qualifying widow(er) (QW)

Check only  
one box.

If you checked the MFS box, enter the name of your spouse. If you checked the HOH or QW box, enter the child's name if the qualifying person is  
a child but not your dependent ▶

Your first name and middle initial ANIL		Last name GOEL		Your social security number 010-82-8662	
If joint return, spouse's first name and middle initial NEENA		Last name GOEL		Spouse's social security number 178-82-9699	
Home address (number and street). If you have a P.O. box, see instructions. 42767 RAVENGLASS DR				Apt. no.	
City, town, or post office. If you have a foreign address, also complete spaces below. ASHBURN			State VA	ZIP code 20148	
Foreign country name		Foreign province/state/county		Foreign postal code	
				<input type="checkbox"/> You <input type="checkbox"/> Spouse	

At any time during 2021, did you receive, sell, exchange, or otherwise dispose of any financial interest in any virtual currency?

☒ Yes ☐ No

## Standard Deduction

Someone can claim: ☐ You as a dependent ☐ Your spouse as a dependent  
☐ Spouse itemizes on a separate return or you were a dual-status alien

## Age/Blindness

You: ☐ Were born before January 2, 1957 ☐ Are blind Spouse: ☐ Was born before January 2, 1957 ☐ Is blind

## Dependents

(see instructions):		(2) Social security number	(3) Relationship to you	(4) <input checked="" type="checkbox"/> if qualifies for (see instructions):	
(1) First name	Last name			Child tax credit	Credit for other dependents
ARJUN	GOEL	044-04-8997	Son	<input type="checkbox"/>	<input checked="" type="checkbox"/>
				<input type="checkbox"/>	<input type="checkbox"/>
				<input type="checkbox"/>	<input type="checkbox"/>
				<input type="checkbox"/>	<input type="checkbox"/>

If more than four dependents, see instructions and check here ☐

1	Wages, salaries, tips, etc. Attach Form(s) W-2 . . . . .	1	89,390
2a	Tax-exempt interest . . . . .	2a	
3a	Qualified dividends . . . . .	3a	1,466
4a	IRA distributions . . . . .	4a	
5a	Pensions and annuities . . . . .	5a	
6a	Social security benefits . . . . .	6a	
7	Capital gain or (loss). Attach Schedule D if required. If not required, check here . . . . . <input type="checkbox"/>	7	98,007
8	Other income from Schedule 1, line 10 . . . . .	8	17,832
9	Add lines 1, 2b, 3b, 4b, 5b, 6b, 7, and 8. This is your <b>total income</b> . . . . . ▶	9	207,504
10	Adjustments to income from Schedule 1, line 26 . . . . .	10	
11	Subtract line 10 from line 9. This is your <b>adjusted gross income</b> . . . . . ▶	11	207,504
12a	<b>Standard deduction or itemized deductions</b> (from Schedule A) . . . . .	12a	25,392
b	Charitable contributions if you take the standard deduction (see instructions) . . . . .	12b	
c	Add lines 12a and 12b . . . . .	12c	25,392
13	Qualified business income deduction from Form 8995 or Form 8995-A . . . . .	13	3,559
14	Add lines 12c and 13 . . . . .	14	28,951
15	<b>Taxable income.</b> Subtract line 14 from line 11. If zero or less, enter -0- . . . . .	15	178,553

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

Form 1040 (2021)

<b>16</b>	Tax (see instructions). Check if any from Form(s): 1 <input type="checkbox"/> 8814 2 <input type="checkbox"/> 4972 3 <input type="checkbox"/>	<b>16</b>	30,336
<b>17</b>	Amount from Schedule 2, line 3	<b>17</b>	
<b>18</b>	Add lines 16 and 17	<b>18</b>	30,336
<b>19</b>	Nonrefundable child tax credit or credit for other dependents from Schedule 8812	<b>19</b>	500
<b>20</b>	Amount from Schedule 3, line 8	<b>20</b>	62
<b>21</b>	Add lines 19 and 20	<b>21</b>	562
<b>22</b>	Subtract line 21 from line 18. If zero or less, enter -0-	<b>22</b>	29,774
<b>23</b>	Other taxes, including self-employment tax, from Schedule 2, line 21	<b>23</b>	
<b>24</b>	Add lines 22 and 23. This is your <b>total tax</b>	<b>24</b>	29,774
<b>25</b>	Federal income tax withheld from:		
<b>a</b>	Form(s) W-2	<b>25a</b>	7,847
<b>b</b>	Form(s) 1099	<b>25b</b>	
<b>c</b>	Other forms (see instructions)	<b>25c</b>	
<b>d</b>	Add lines 25a through 25c	<b>25d</b>	7,847
<b>26</b>	2021 estimated tax payments and amount applied from 2020 return	<b>26</b>	
<b>27a</b>	Earned income credit (EIC). Check here if you were born after January 1, 1998, and before January 2, 2004, and you satisfy all the other requirements for taxpayers who are at least age 18, to claim the EIC. See instructions	<b>27a</b>	
<b>b</b>	Nontaxable combat pay election	<b>27b</b>	
<b>c</b>	Prior year (2019) earned income	<b>27c</b>	
<b>28</b>	Refundable child tax credit or additional child tax credit from Schedule 8812	<b>28</b>	0
<b>29</b>	American opportunity credit from Form 8863, line 8	<b>29</b>	
<b>30</b>	Recovery rebate credit. See instructions	<b>30</b>	
<b>31</b>	Amount from Schedule 3, line 15	<b>31</b>	
<b>32</b>	Add lines 27a and 28 through 31. These are your <b>total other payments and refundable credits</b>	<b>32</b>	0
<b>33</b>	Add lines 25d, 26, and 32. These are your <b>total payments</b>	<b>33</b>	7,847
<b>Refund</b>	<b>34</b> If line 33 is more than line 24, subtract line 24 from line 33. This is the amount you <b>overpaid</b>	<b>34</b>	
Direct deposit? See instructions.	<b>35a</b> Amount of line 34 you want <b>refunded to you</b> . If Form 8888 is attached, check here	<b>35a</b>	
<b>b</b>	Routing number	<b>c</b> Type: <input type="checkbox"/> Checking <input type="checkbox"/> Savings	
<b>d</b>	Account number		
<b>36</b>	Amount of line 34 you want <b>applied to your 2022 estimated tax</b>	<b>36</b>	
<b>Amount You Owe</b>	<b>37</b> <b>Amount you owe.</b> Subtract line 33 from line 24. For details on how to pay, see instructions	<b>37</b>	22,280
	<b>38</b> Estimated tax penalty (see instructions)	<b>38</b>	353
<b>Third Party Designee</b>	Do you want to allow another person to discuss this return with the IRS? See instructions <input checked="" type="checkbox"/> <b>Yes. Complete below.</b> <input type="checkbox"/> <b>No</b>		
	Designee's name <b>Tamera D Wolverton</b>	Phone no. <b>571-252-3818</b>	Personal identification number (PIN) <b>10158</b>
<b>Sign Here</b>	Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.		
Joint return? See instructions. Keep a copy for your records.	Your signature	Date	Your occupation <b>EDUCATION</b>
	Spouse's signature. If a joint return, <b>both</b> must sign.	Date	Spouse's occupation <b>SOFTWARE PROGRAMER</b>
	Phone no. <b>(703) 565-3342</b>	Email address <b>ANIL.GOEL@MYEXAMSPREP.COM</b>	If the IRS sent you an Identity Protection PIN, enter it here (see inst.)
	Preparer's name <b>Tamera D Wolverton</b>	Preparer's signature <b>Tamera D Wolverton</b>	Date <b>5/3/2022</b>
<b>Paid Preparer Use Only</b>	Firm's name <b>Claros &amp; Wolverton Tax and Accounting Associates</b>	Phone no. <b>571-252-3818</b>	Check if: <input type="checkbox"/> Self-employed
	Firm's address <b>22082 Avonworth Sq, Broadlands, VA 20148</b>	Firm's EIN <b>83-1940486</b>	



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

Department of the Treasury  
Internal Revenue Service

**Additional Income and Adjustments to Income**

▶ **Attach to Form 1040, 1040-SR, or 1040-NR.**

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

OMB No. 1545-0074

**2021**

Attachment  
Sequence No. **01**

Name(s) shown on Form 1040, 1040-SR, or 1040-NR

ANIL and NEENA GOEL

Your social security number

010-82-8662

**Part I Additional Income**

<b>1</b>	Taxable refunds, credits, or offsets of state and local income taxes . . . . .	<b>1</b>	
<b>2a</b>	Alimony received . . . . .	<b>2a</b>	
<b>b</b>	Date of original divorce or separation agreement (see instructions) ▶ _____		
<b>3</b>	Business income or (loss). Attach Schedule C . . . . .	<b>3</b>	
<b>4</b>	Other gains or (losses). Attach Form 4797 . . . . .	<b>4</b>	
<b>5</b>	Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E . . . . .	<b>5</b>	17,832
<b>6</b>	Farm income or (loss). Attach Schedule F . . . . .	<b>6</b>	
<b>7</b>	Unemployment compensation . . . . .	<b>7</b>	
<b>8</b>	Other income:		
<b>a</b>	Net operating loss . . . . .	<b>8a</b>	( )
<b>b</b>	Gambling income . . . . .	<b>8b</b>	
<b>c</b>	Cancellation of debt . . . . .	<b>8c</b>	
<b>d</b>	Foreign earned income exclusion from Form 2555 . . . . .	<b>8d</b>	( )
<b>e</b>	Taxable Health Savings Account distribution . . . . .	<b>8e</b>	
<b>f</b>	Alaska Permanent Fund dividends . . . . .	<b>8f</b>	
<b>g</b>	Jury duty pay . . . . .	<b>8g</b>	
<b>h</b>	Prizes and awards . . . . .	<b>8h</b>	
<b>i</b>	Activity not engaged in for profit income . . . . .	<b>8i</b>	
<b>j</b>	Stock options . . . . .	<b>8j</b>	
<b>k</b>	Income from the rental of personal property if you engaged in the rental for profit but were not in the business of renting such property . . . . .	<b>8k</b>	
<b>l</b>	Olympic and Paralympic medals and USOC prize money (see instructions) . . . . .	<b>8l</b>	
<b>m</b>	Section 951(a) inclusion (see instructions) . . . . .	<b>8m</b>	
<b>n</b>	Section 951A(a) inclusion (see instructions) . . . . .	<b>8n</b>	
<b>o</b>	Section 461(l) excess business loss adjustment . . . . .	<b>8o</b>	
<b>p</b>	Taxable distributions from an ABLE account (see instructions) . . . . .	<b>8p</b>	
<b>z</b>	Other income. List type and amount ▶ _____	<b>8z</b>	
<b>9</b>	Total other income. Add lines 8a through 8z . . . . .	<b>9</b>	0
<b>10</b>	Combine lines 1 through 7 and 9. Enter here and on Form 1040, 1040-SR, or 1040-NR, line 8 . . . . .	<b>10</b>	17,832

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

**Schedule 1 (Form 1040) 2021**

HTA

**SCHEDULE 3**  
**(Form 1040)**

Department of the Treasury  
Internal Revenue Service

**Additional Credits and Payments**

▶ **Attach to Form 1040, 1040-SR, or 1040-NR.**

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

OMB No. 1545-0074

**2021**

Attachment  
Sequence No. **03**

Name(s) shown on Form 1040, 1040-SR, or 1040-NR

ANIL and NEENA GOEL

**Your social security number**

010-82-8662

**Part I Nonrefundable Credits**

<b>1</b>	Foreign tax credit. Attach Form 1116 if required . . . . .	<b>1</b>	62
<b>2</b>	Credit for child and dependent care expenses from Form 2441, line 11. Attach Form 2441 . . . . .	<b>2</b>	
<b>3</b>	Education credits from Form 8863, line 19 . . . . .	<b>3</b>	
<b>4</b>	Retirement savings contributions credit. Attach Form 8880 . . . . .	<b>4</b>	
<b>5</b>	Residential energy credits. Attach Form 5695 . . . . .	<b>5</b>	
<b>6</b>	Other nonrefundable credits:		
<b>a</b>	General business credit. Attach Form 3800 . . . . .	<b>6a</b>	
<b>b</b>	Credit for prior year minimum tax. Attach Form 8801 . . . . .	<b>6b</b>	
<b>c</b>	Adoption credit. Attach Form 8839 . . . . .	<b>6c</b>	
<b>d</b>	Credit for the elderly or disabled. Attach Schedule R . . . . .	<b>6d</b>	
<b>e</b>	Alternative motor vehicle credit. Attach Form 8910 . . . . .	<b>6e</b>	
<b>f</b>	Qualified plug-in motor vehicle credit. Attach Form 8936 . . . . .	<b>6f</b>	
<b>g</b>	Mortgage interest credit. Attach Form 8396 . . . . .	<b>6g</b>	
<b>h</b>	District of Columbia first-time homebuyer credit. Attach Form 8859 . . . . .	<b>6h</b>	
<b>i</b>	Qualified electric vehicle credit. Attach Form 8834 . . . . .	<b>6i</b>	
<b>j</b>	Alternative fuel vehicle refueling property credit. Attach Form 8911 . . . . .	<b>6j</b>	
<b>k</b>	Credit to holders of tax credit bonds. Attach Form 8912 . . . . .	<b>6k</b>	
<b>l</b>	Amount on Form 8978, line 14. See instructions . . . . .	<b>6l</b>	
<b>z</b>	Other nonrefundable credits. List type and amount ▶	<b>6z</b>	
<b>7</b>	Total other nonrefundable credits. Add lines 6a through 6z . . . . .	<b>7</b>	0
<b>8</b>	Add lines 1 through 5 and 7. Enter here and on Form 1040, 1040-SR, or 1040-NR, line 20 . . . . .	<b>8</b>	62

(continued on page 2)

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

HTA

Schedule 3 (Form 1040) 2021

**Underpayment of Estimated Tax by  
Individuals, Estates, and Trusts**

OMB No. 1545-0140

**2021**Department of the Treasury  
Internal Revenue Service▶ Go to [www.irs.gov/Form2210](http://www.irs.gov/Form2210) for instructions and the latest information.

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

Attachment  
Sequence No. **06**

Name(s) shown on tax return

ANIL and NEENA GOEL

Identifying number

010-82-8662

**Do You Have To File Form 2210?**

Complete lines 1 through 7 below. Is line 4 or line 7 less than \$1,000?

**Yes** → **Don't file Form 2210.** You don't owe a penalty.

**No** → Complete lines 8 and 9 below. Is line 6 equal to or more than line 9?

**Yes** → You **don't** owe a penalty. **Don't** file Form 2210 unless **box E** in Part II applies, then file **page 1** of Form 2210.

**No** → You may owe a penalty. Does any box in Part II below apply?

**Yes** → You **must** file Form 2210. Does box **B**, **C**, or **D** in Part II apply?

**No** → You **aren't** required to figure your penalty because the IRS will figure it and send you a bill for any unpaid amount. If you want to figure it, you may use Part III as a worksheet and enter your penalty amount on your tax return, but **file only page 1** of Form 2210.

**Yes** → You **must** figure your penalty.

**Don't file Form 2210.** You aren't required to figure your penalty because the IRS will figure it and send you a bill for any unpaid amount. If you want to figure it, you may use Part III as a worksheet and enter your penalty amount on your tax return, but **don't file Form 2210.**

**Part I Required Annual Payment**

1	Enter your 2021 tax after credits from Form 1040, 1040-SR, or 1040-NR, line 22. (See the instructions if not filing Form 1040.) . . . . .	1	29,774
2	Other taxes, including self-employment tax and, if applicable, Additional Medicare Tax and/or Net Investment Income Tax (see instructions) . . . . .	2	
3	Other payments and refundable credits (see instructions) . . . . .	3	( )
4	Current year tax. Combine lines 1, 2, and 3. If less than \$1,000, <b>stop</b> ; you don't owe a penalty. <b>Don't</b> file Form 2210 . . . . .	4	29,774
5	Multiply line 4 by 90% (0.90) . . . . .	5	26,797
6	Withholding taxes. <b>Don't</b> include estimated tax payments. See instructions . . . . .	6	7,847
7	Subtract line 6 from line 4. If less than \$1,000, <b>stop</b> ; you don't owe a penalty. <b>Don't</b> file Form 2210 . . . . .	7	21,927
8	Maximum required annual payment based on prior year's tax (see instructions) . . . . .	8	29,862
9	<b>Required annual payment.</b> Enter the <b>smaller</b> of line 5 or line 8 . . . . .	9	26,797

**Next:** Is line 9 more than line 6?

- ☐ **No.** You **don't** owe a penalty. **Don't** file Form 2210 unless box **E** below applies.
- ☒ **Yes.** You may owe a penalty, but **don't** file Form 2210 unless one or more boxes in Part II below applies.
- If box **B**, **C**, or **D** applies, you must figure your penalty and file Form 2210.
  - If box **A** or **E** applies (but not **B**, **C**, or **D**), file only page 1 of Form 2210. You **aren't** required to figure your penalty; the IRS will figure it and send you a bill for any unpaid amount. If you want to figure your penalty, you may use Part III as a worksheet and enter your penalty on your tax return, but **file only page 1** of Form 2210.

**Part II Reasons for Filing.** Check applicable boxes. If none apply, **don't** file Form 2210.

- A** ☐ You request a **waiver** (see instructions) of your entire penalty. You must check this box and file page 1 of Form 2210, but you aren't required to figure your penalty.
- B** ☐ You request a **waiver** (see instructions) of part of your penalty. You must figure your penalty and waiver amount and file Form 2210.
- C** ☐ Your income varied during the year and your penalty is reduced or eliminated when figured using the **annualized income installment method**. You must figure the penalty using Schedule AI and file Form 2210.
- D** ☐ Your penalty is lower when figured by treating the federal income tax withheld from your income as paid on the dates it was actually withheld, instead of in equal amounts on the payment due dates. You must figure your penalty and file Form 2210.
- E** ☐ You filed or are filing a joint return for either 2020 or 2021, but not for both years, and line 8 above is smaller than line 5 above. You must file page 1 of Form 2210, but you **aren't** required to figure your penalty (unless box **B**, **C**, or **D** applies).

**Part III** **Penalty Computation** (See the instructions if you're filing Form 1040-NR.)

<b>Section A—Figure Your Underpayment</b>		<b>Payment Due Dates</b>				
		<b>(a)</b> 4/15/21	<b>(b)</b> 6/15/21	<b>(c)</b> 9/15/21	<b>(d)</b> 1/15/22	
<b>10</b>	<b>Required installments.</b> If box C in Part II applies, enter the amounts from Schedule AI, line 27. Otherwise, enter 25% (0.25) of line 9, Form 2210, in each column. For fiscal year filers, see instructions	<b>10</b>	6,699	6,699	6,699	6,700
<b>11</b>	<b>Estimated tax paid and tax withheld</b> (see the instructions). For column (a) only, also enter the amount from line 11 on line 15, column (a). If line 11 is equal to or more than line 10 for all payment periods, stop here; you don't owe a penalty. <b>Don't file Form 2210 unless you checked a box in Part II</b>	<b>11</b>	1,962	1,962	1,962	1,961

**Complete lines 12 through 18 of one column before going to line 12 of the next column.**

<b>12</b>	Enter the amount, if any, from line 18 in the previous column . . . . .	<b>12</b>				
<b>13</b>	Add lines 11 and 12 . . . . .	<b>13</b>		1,962	1,962	1,961
<b>14</b>	Add the amounts on lines 16 and 17 in the previous column . . . . .	<b>14</b>		4,737	9,474	14,211
<b>15</b>	Subtract line 14 from line 13. If zero or less, enter -0-. For column (a) only, enter the amount from line 11 . . . . .	<b>15</b>	1,962	0	0	0
<b>16</b>	If line 15 is zero, subtract line 13 from line 14. Otherwise, enter -0- . . . . .	<b>16</b>		2,775	7,512	
<b>17</b>	<b>Underpayment.</b> If line 10 is equal to or more than line 15, subtract line 15 from line 10. Then go to line 12 of the next column. Otherwise, go to line 18 . . . . . ▶	<b>17</b>	4,737	6,699	6,699	6,700
<b>18</b>	<b>Overpayment.</b> If line 15 is more than line 10, subtract line 10 from line 15. Then go to line 12 of the next column . . . . .	<b>18</b>		0	0	

**Section B—Figure the Penalty** (Use the Worksheet for Form 2210, Part III, Section B—Figure the Penalty in the instructions.)

<b>19</b>	<b>Penalty.</b> Enter the total penalty from line 14 of the Worksheet for Form 2210, Part III, Section B—Figure the Penalty. Also include this amount on Form 1040, 1040-SR, or 1040-NR, line 38; or Form 1041, line 27. <b>Don't file Form 2210 unless you checked a box in Part II</b> . . . . . ▶	<b>19</b>	353
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**SCHEDULE A**  
**(Form 1040)**

Department of the Treasury  
Internal Revenue Service (99)

**Itemized Deductions**

- Go to [www.irs.gov/ScheduleA](http://www.irs.gov/ScheduleA) for instructions and the latest information.  
► Attach to Form 1040 or 1040-SR.

**Caution:** If you are claiming a net qualified disaster loss on Form 4684, see the instructions for line 16.

OMB No. 1545-0074

**2021**

Attachment  
Sequence No. **07**

Name(s) shown on Form 1040 or 1040-SR

Your social security number

ANIL and NEENA GOEL

010-82-8662

**Medical  
and  
Dental  
Expenses**

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

- |   |   |   |         |
|---|---|---|---------|
| 1 | Medical and dental expenses (see instructions)                        | 1 |         |
| 2 | Enter amount from Form 1040 or 1040-SR, line 11                       | 2 | 207,504 |
| 3 | Multiply line 2 by 7.5% (0.075)                                       | 3 | 15,563  |
| 4 | Subtract line 3 from line 1. If line 3 is more than line 1, enter -0- | 4 | 0       |

**Taxes You  
Paid**

- |   |  |    |        |
|---|--|----|--------|
| 5 | State and local taxes.   |    |        |
| a | State and local income taxes or general sales taxes. You may include either income taxes or general sales taxes on line 5a, but not both. If you elect to include general sales taxes instead of income taxes, check this box <input type="checkbox"/> | 5a | 9,976  |
| b | State and local real estate taxes (see instructions)   | 5b | 7,456  |
| c | State and local personal property taxes  | 5c | 334    |
| d | Add lines 5a through 5c  | 5d | 17,766 |
| e | Enter the smaller of line 5d or \$10,000 (\$5,000 if married filing separately)  | 5e | 10,000 |
| 6 | Other taxes. List type and amount  | 6  |        |
| 7 | Add lines 5e and 6   | 7  | 10,000 |

**Interest  
You Paid**

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

- |    |   |    |       |
|----|---|----|-------|
| 8  | Home mortgage interest and points. If you didn't use all of your home mortgage loan(s) to buy, build, or improve your home, see instructions and check this box <input type="checkbox"/>                              |    |       |
| a  | Home mortgage interest and points reported to you on Form 1098. See instructions if limited   | 8a | 4,854 |
| b  | Home mortgage interest not reported to you on Form 1098. See instructions if limited. If paid to the person from whom you bought the home, see instructions and show that person's name, identifying no., and address | 8b |       |
|    | Name  |    |       |
|    | Address   |    |       |
|    | TIN   | 8b |       |
| c  | Points not reported to you on Form 1098. See instructions for special rules   | 8c |       |
| d  | Mortgage insurance premiums (see instructions)  | 8d |       |
| e  | Add lines 8a through 8d   | 8e | 4,854 |
| 9  | Investment interest. Attach Form 4952 if required. See instructions   | 9  |       |
| 10 | Add lines 8e and 9  | 10 | 4,854 |

**Gifts to  
Charity**

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

- |    |   |    |        |
|----|---|----|--------|
| 11 | Gifts by cash or check. If you made any gift of \$250 or more, see instructions   | 11 | 10,088 |
| 12 | Other than by cash or check. If you made any gift of \$250 or more, see instructions. You must attach Form 8283 if over \$500 | 12 | 450    |
| 13 | Carryover from prior year   | 13 |        |
| 14 | Add lines 11 through 13   | 14 | 10,538 |

**Casualty and  
Theft Losses**

- |    |  |    |  |
|----|--|----|--|
| 15 | Casualty and theft loss(es) from a federally declared disaster (other than net qualified disaster losses). Attach Form 4684 and enter the amount from line 18 of that form. See instructions | 15 |  |
|----|--|----|--|

**Other  
Itemized  
Deductions**

- |    |   |    |  |
|----|---|----|--|
| 16 | Other—from list in instructions. List type and amount | 16 |  |
|----|---|----|--|

**Total  
Itemized  
Deductions**

- |    |  |    |        |
|----|--|----|--------|
| 17 | Add the amounts in the far right column for lines 4 through 16. Also, enter this amount on Form 1040 or 1040-SR, line 12a          | 17 | 25,392 |
| 18 | If you elect to itemize deductions even though they are less than your standard deduction, check this box <input type="checkbox"/> |    |        |

For Paperwork Reduction Act Notice, see the Instructions for Forms 1040 and 1040-SR.

Schedule A (Form 1040) 2021

HTA

**SCHEDULE B**  
**(Form 1040)**

Department of the Treasury  
Internal Revenue Service (99)

**Interest and Ordinary Dividends**

OMB No. 1545-0074

**2021**

Attachment  
Sequence No. **08**

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

Name(s) shown on return

Your social security number

ANIL and NEENA GOEL

010-82-8662

**Part I**

**Interest**

(See instructions  
and the  
Instructions for  
Form 1040, line  
2b.)

**Note:** If you  
received a Form  
1099-INT, Form  
1099-OID, or  
substitute  
statement from  
a brokerage firm,  
list the firm's  
name as the  
payer and enter  
the total interest  
shown on that  
form.

- 1** List name of payer. If any interest is from a seller-financed mortgage and the buyer used the property as a personal residence, see the instructions and list this interest first. Also, show that buyer's social security number and address ▶

CAPITAL ONE N.A.  
GOLDMAN SACHS BANK  
PUNJAB NATIONAL BANK  
YES BANK

**Amount**

180  
319  
168  
142

- 2** Add the amounts on line 1 . . . . .  
**3** Excludable interest on series EE and I U.S. savings bonds issued after 1989.  
Attach Form 8815 . . . . .  
**4** Subtract line 3 from line 2. Enter the result here and on Form 1040 or 1040-SR,  
line 2b . . . . . ▶

809  
  
809

**Note:** If line 4 is over \$1,500, you must complete Part III.

**Part II**

**Ordinary  
Dividends**

(See instructions  
and the  
Instructions for  
Form 1040, line  
3b.)

**Note:** If you  
received a Form  
1099-DIV or  
substitute  
statement from  
a brokerage firm,  
list the firm's  
name as the  
payer and enter  
the ordinary  
dividends shown  
on that form.

- 5** List name of payer ▶  
TD AMERITRADE  
TD AMERITRADE

1,433  
33

- 6** Add the amounts on line 5. Enter the total here and on Form 1040 or 1040-SR,  
line 3b . . . . . ▶

1,466

**Note:** If line 6 is over \$1,500, you must complete Part III.

**Part III**

**Foreign  
Accounts  
and Trusts**

**Caution:** If  
required, failure  
to file FinCEN  
Form 114 may  
result in  
substantial  
penalties. See  
instructions.

You must complete this part if you **(a)** had over \$1,500 of taxable interest or ordinary dividends; **(b)** had a foreign account; or **(c)** received a distribution from, or were a grantor of, or a transferor to, a foreign trust.

- 7a** At any time during 2021, did you have a financial interest in or signature authority over a financial account (such as a bank account, securities account, or brokerage account) located in a foreign country? See instructions . . . . .  
If "Yes," are you required to file FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR), to report that financial interest or signature authority? See FinCEN Form 114 and its instructions for filing requirements and exceptions to those requirements . . . . .  
**b** If you are required to file FinCEN Form 114, enter the name of the foreign country where the financial account is located ▶ India  
**8** During 2021, did you receive a distribution from, or were you the grantor of, or transferor to, a foreign trust? If "Yes," you may have to file Form 3520. See instructions. . . . .

Yes	No
X	
X	
	X

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

Schedule B (Form 1040) 2021

HTA

**SCHEDULE C**  
**(Form 1040)**

Department of the Treasury  
Internal Revenue Service (99)

**Profit or Loss From Business**

(Sole Proprietorship)

OMB No. 1545-0074

**2021**

Attachment  
Sequence No. **09**

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

Name of proprietor <b>ANIL GOEL</b>		Social security number (SSN) <b>010-82-8662</b>
A Principal business or profession, including product or service (see instructions) <b>EDUCATION</b>		B Enter code from instructions ▶ <b>611000</b>
C Business name. If no separate business name, leave blank.		D Employer ID number (EIN) (see instr.)
E Business address (including suite or room no.) ▶ <b>42767 RAVENGLASS DR</b> City, town or post office, state, and ZIP code <b>ASHBURN VA 20148</b>		
F Accounting method: (1) <input checked="" type="checkbox"/> Cash (2) <input type="checkbox"/> Accrual (3) <input type="checkbox"/> Other (specify) ▶		
G Did you "materially participate" in the operation of this business during 2021? If "No," see instructions for limit on losses . . . . .		<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
H If you started or acquired this business during 2021, check here . . . . .		<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
I Did you make any payments in 2021 that would require you to file Form(s) 1099? See instructions . . . . .		<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
J If "Yes," did you or will you file required Form(s) 1099? . . . . .		<input type="checkbox"/> Yes <input type="checkbox"/> No

**Part I Income**

1 Gross receipts or sales. See instructions for line 1 and check the box if this income was reported to you on Form W-2 and the "Statutory employee" box on that form was checked . . . . .	<input type="checkbox"/>	1	7,832
2 Returns and allowances . . . . .		2	
3 Subtract line 2 from line 1 . . . . .		3	7,832
4 Cost of goods sold (from line 42) . . . . .		4	
5 <b>Gross profit.</b> Subtract line 4 from line 3 . . . . .		5	7,832
6 Other income, including federal and state gasoline or fuel tax credit or refund (see instructions) . . . . .		6	
7 <b>Gross income.</b> Add lines 5 and 6 . . . . .		7	7,832

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

8 Advertising . . . . .	8	18 Office expense (see instructions) . . . . .	18
9 Car and truck expenses (see instructions) . . . . .	9	19 Pension and profit-sharing plans . . . . .	19
10 Commissions and fees . . . . .	10	20 Rent or lease (see instructions):	
11 Contract labor (see instructions) . . . . .	11	a Vehicles, machinery, and equipment . . . . .	20a
12 Depletion . . . . .	12	b Other business property . . . . .	20b
13 Depreciation and section 179 expense deduction (not included in Part III) (see instructions) . . . . .	13	21 Repairs and maintenance . . . . .	21
14 Employee benefit programs (other than on line 19) . . . . .	14	22 Supplies (not included in Part III) . . . . .	22
15 Insurance (other than health) . . . . .	15	23 Taxes and licenses . . . . .	23
16 Interest (see instructions):		24 Travel and meals:	
a Mortgage (paid to banks, etc.) . . . . .	16a	a Travel . . . . .	24a
b Other . . . . .	16b	b Deductible meals (see instructions) . . . . .	24b
17 Legal and professional services . . . . .	17	25 Utilities . . . . .	25
		26 Wages (less employment credits) . . . . .	26
		27a Other expenses (from line 48) . . . . .	27a
		b <b>Reserved for future use</b> . . . . .	27b
28 <b>Total expenses</b> before expenses for business use of home. Add lines 8 through 27a . . . . .		28	7,832
29 Tentative profit or (loss). Subtract line 28 from line 7 . . . . .		29	0
30 Expenses for business use of your home. Do not report these expenses elsewhere. Attach Form 8829 unless using the simplified method. See instructions. <b>Simplified method filers only:</b> Enter the total square footage of (a) your home: _____ and (b) the part of your home used for business: _____. Use the Simplified Method Worksheet in the instructions to figure the amount to enter on line 30. . . . .		30	
31 <b>Net profit or (loss).</b> Subtract line 30 from line 29. • If a profit, enter on both <b>Schedule 1 (Form 1040), line 3</b> , and on <b>Schedule SE, line 2</b> . (If you checked the box on line 1, see instructions). Estates and trusts, enter on <b>Form 1041, line 3</b> . • If a loss, you <b>must</b> go to line 32.		31	
32 If you have a loss, check the box that describes your investment in this activity. See instructions. • If you checked 32a, enter the loss on both <b>Schedule 1 (Form 1040), line 3</b> , and on <b>Schedule SE, line 2</b> . (If you checked the box on line 1, see the line 31 instructions.) Estates and trusts, enter on <b>Form 1041, line 3</b> . • If you checked 32b, you <b>must</b> attach <b>Form 6198</b> . Your loss may be limited.		32a	<input type="checkbox"/> All investment is at risk.
		32b	<input type="checkbox"/> Some investment is not at risk.

For Paperwork Reduction Act Notice, see the separate instructions.

Schedule C (Form 1040) 2021

**Part III Cost of Goods Sold** (see instructions)

<b>33</b>	Method(s) used to value closing inventory:	<b>a</b> <input type="checkbox"/> Cost	<b>b</b> <input type="checkbox"/> Lower of cost or market	<b>c</b> <input type="checkbox"/> Other (attach explanation)
<b>34</b>	Was there any change in determining quantities, costs, or valuations between opening and closing inventory? If "Yes," attach explanation . . . . . <input type="checkbox"/> <b>Yes</b> <input type="checkbox"/> <b>No</b>			
<b>35</b>	Inventory at beginning of year. If different from last year's closing inventory, attach explanation . . . . .	<b>35</b>		
<b>36</b>	Purchases less cost of items withdrawn for personal use . . . . .	<b>36</b>		
<b>37</b>	Cost of labor. Do not include any amounts paid to yourself . . . . .	<b>37</b>		
<b>38</b>	Materials and supplies . . . . .	<b>38</b>		
<b>39</b>	Other costs . . . . .	<b>39</b>		
<b>40</b>	Add lines 35 through 39 . . . . .	<b>40</b>	0	
<b>41</b>	Inventory at end of year . . . . .	<b>41</b>		
<b>42</b>	<b>Cost of goods sold.</b> Subtract line 41 from line 40. Enter the result here and on line 4 . . . . .	<b>42</b>	0	

**Part IV Information on Your Vehicle.** Complete this part **only** if you are claiming car or truck expenses on line 9 and are not required to file Form 4562 for this business. See the instructions for line 13 to find out if you must file Form 4562.

<b>43</b>	When did you place your vehicle in service for business purposes? (month/day/year) . . . . .	
<b>44</b>	Of the total number of miles you drove your vehicle during 2021, enter the number of miles you used your vehicle for:	
<b>a</b>	Business . . . . .	<b>b</b> Commuting (see instructions) . . . . .
<b>c</b>	Other . . . . .	
<b>45</b>	Was your vehicle available for personal use during off-duty hours? . . . . .	<input type="checkbox"/> <b>Yes</b> <input type="checkbox"/> <b>No</b>
<b>46</b>	Do you (or your spouse) have another vehicle available for personal use? . . . . .	<input type="checkbox"/> <b>Yes</b> <input type="checkbox"/> <b>No</b>
<b>47a</b>	Do you have evidence to support your deduction? . . . . .	<input type="checkbox"/> <b>Yes</b> <input type="checkbox"/> <b>No</b>
<b>b</b>	If "Yes," is the evidence written? . . . . .	<input type="checkbox"/> <b>Yes</b> <input type="checkbox"/> <b>No</b>

**Part V Other Expenses.** List below business expenses not included on lines 8–26 or line 30.

NOMINEE TO INFORMATION CONSULTING SERVICES . . . . .	7,832
<b>48 Total other expenses.</b> Enter here and on line 27a . . . . .	<b>48</b> 7,832



**SCHEDULE D**  
(Form 1040)

Department of the Treasury  
Internal Revenue Service (99)

**Capital Gains and Losses**

▶ Attach to Form 1040, 1040-SR, or 1040-NR.

- ▶ Go to [www.irs.gov/ScheduleD](http://www.irs.gov/ScheduleD) for instructions and the latest information.  
▶ Use Form 8949 to list your transactions for lines 1b, 2, 3, 8b, 9, and 10.

OMB No. 1545-0074

**2021**

Attachment  
Sequence No. **12**

Name(s) shown on return

ANIL and NEENA GOEL

Your social security number

010-82-8662

Did you dispose of any investment(s) in a qualified opportunity fund during the tax year? ☐ Yes ☒ No

If "Yes," attach Form 8949 and see its instructions for additional requirements for reporting your gain or loss.

**Part I Short-Term Capital Gains and Losses—Generally Assets Held One Year or Less** (see instructions)

See instructions for how to figure the amounts to enter on the lines below.

This form may be easier to complete if you round off cents to whole dollars.

	(d) Proceeds (sales price)	(e) Cost (or other basis)	(g) Adjustments to gain or loss from Form(s) 8949, Part I, line 2, column (g)	(h) Gain or (loss) Subtract column (e) from column (d) and combine the result with column (g)
<b>1a</b> Totals for all short-term transactions reported on Form 1099-B for which basis was reported to the IRS and for which you have no adjustments (see instructions). However, if you choose to report all these transactions on Form 8949, leave this line blank and go to line 1b . . . . .	4,413	3,509		904
<b>1b</b> Totals for all transactions reported on Form(s) 8949 with <b>Box A</b> checked . . . . .	884,746	789,682	5,260	100,324
<b>2</b> Totals for all transactions reported on Form(s) 8949 with <b>Box B</b> checked . . . . .	20,241	28,319		-8,078
<b>3</b> Totals for all transactions reported on Form(s) 8949 with <b>Box C</b> checked . . . . .				0
<b>4</b> Short-term gain from Form 6252 and short-term gain or (loss) from Forms 4684, 6781, and 8824 . . . . .			<b>4</b>	
<b>5</b> Net short-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1 . . . . .			<b>5</b>	
<b>6</b> Short-term capital loss carryover. Enter the amount, if any, from line 8 of your <b>Capital Loss Carryover Worksheet</b> in the instructions . . . . .			<b>6</b> ( )	
<b>7</b> <b>Net short-term capital gain or (loss).</b> Combine lines 1a through 6 in column (h). If you have any long-term capital gains or losses, go to Part II below. Otherwise, go to Part III on the back . . . . .			<b>7</b>	93,150

**Part II Long-Term Capital Gains and Losses—Generally Assets Held More Than One Year** (see instructions)

See instructions for how to figure the amounts to enter on the lines below.

This form may be easier to complete if you round off cents to whole dollars.

	(d) Proceeds (sales price)	(e) Cost (or other basis)	(g) Adjustments to gain or loss from Form(s) 8949, Part II, line 2, column (g)	(h) Gain or (loss) Subtract column (e) from column (d) and combine the result with column (g)
<b>8a</b> Totals for all long-term transactions reported on Form 1099-B for which basis was reported to the IRS and for which you have no adjustments (see instructions). However, if you choose to report all these transactions on Form 8949, leave this line blank and go to line 8b . . . . .				0
<b>8b</b> Totals for all transactions reported on Form(s) 8949 with <b>Box D</b> checked . . . . .	19,552	15,155	460	4,857
<b>9</b> Totals for all transactions reported on Form(s) 8949 with <b>Box E</b> checked . . . . .				0
<b>10</b> Totals for all transactions reported on Form(s) 8949 with <b>Box F</b> checked . . . . .				0
<b>11</b> Gain from Form 4797, Part I; long-term gain from Forms 2439 and 6252; and long-term gain or (loss) from Forms 4684, 6781, and 8824 . . . . .			<b>11</b>	
<b>12</b> Net long-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1 . . . . .			<b>12</b>	
<b>13</b> Capital gain distributions. See the instructions . . . . .			<b>13</b>	
<b>14</b> Long-term capital loss carryover. Enter the amount, if any, from line 13 of your <b>Capital Loss Carryover Worksheet</b> in the instructions . . . . .			<b>14</b> ( )	
<b>15</b> <b>Net long-term capital gain or (loss).</b> Combine lines 8a through 14 in column (h). Then, go to Part III on the back . . . . .			<b>15</b>	4,857

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

Schedule D (Form 1040) 2021

**Part III Summary**

<b>16</b>	Combine lines 7 and 15 and enter the result . . . . .	<b>16</b>	98,007
	<ul style="list-style-type: none"> <li>• If line 16 is a <b>gain</b>, enter the amount from line 16 on Form 1040, 1040-SR, or 1040-NR, line 7. Then, go to line 17 below.</li> <li>• If line 16 is a <b>loss</b>, skip lines 17 through 20 below. Then, go to line 21. Also be sure to complete line 22.</li> <li>• If line 16 is <b>zero</b>, skip lines 17 through 21 below and enter -0- on Form 1040, 1040-SR, or 1040-NR, line 7. Then, go to line 22.</li> </ul>		
<b>17</b>	Are lines 15 and 16 <b>both</b> gains?		
	<input checked="" type="checkbox"/> <b>Yes.</b> Go to line 18.		
	<input type="checkbox"/> <b>No.</b> Skip lines 18 through 21, and go to line 22.		
<b>18</b>	If you are required to complete the <b>28% Rate Gain Worksheet</b> (see instructions), enter the amount, if any, from line 7 of that worksheet . . . . . ▶	<b>18</b>	
<b>19</b>	If you are required to complete the <b>Unrecaptured Section 1250 Gain Worksheet</b> (see instructions), enter the amount, if any, from line 18 of that worksheet . . . . . ▶	<b>19</b>	
<b>20</b>	Are lines 18 and 19 both zero or blank and are you not filing Form 4952?		
	<input checked="" type="checkbox"/> <b>Yes.</b> Complete the <b>Qualified Dividends and Capital Gain Tax Worksheet</b> in the instructions for Forms 1040 and 1040-SR, line 16. <b>Don't</b> complete lines 21 and 22 below.		
	<input type="checkbox"/> <b>No.</b> Complete the <b>Schedule D Tax Worksheet</b> in the instructions. <b>Don't</b> complete lines 21 and 22 below.		
<b>21</b>	If line 16 is a loss, enter here and on Form 1040, 1040-SR, or 1040-NR, line 7, the <b>smaller</b> of:		
	<ul style="list-style-type: none"> <li>• The loss on line 16; or</li> <li>• (\$3,000), or if married filing separately, (\$1,500) }</li> </ul>	<b>21</b>	( )
	<b>Note:</b> When figuring which amount is smaller, treat both amounts as positive numbers.		
<b>22</b>	Do you have qualified dividends on Form 1040, 1040-SR, or 1040-NR, line 3a?		
	<input type="checkbox"/> <b>Yes.</b> Complete the <b>Qualified Dividends and Capital Gain Tax Worksheet</b> in the instructions for Forms 1040 and 1040-SR, line 16.		
	<input type="checkbox"/> <b>No.</b> Complete the rest of Form 1040, 1040-SR, or 1040-NR.		

**Sales and Other Dispositions of Capital Assets**

- Go to [www.irs.gov/Form8949](http://www.irs.gov/Form8949) for instructions and the latest information.  
 ► File with your Schedule D to list your transactions for lines 1b, 2, 3, 8b, 9, and 10 of Schedule D.

Name(s) shown on return

ANIL and NEENA GOEL

Social security number or taxpayer identification number

010-82-8662

Before you check Box A, B, or C below, see whether you received any Form(s) 1099-B or substitute statement(s) from your broker. A substitute statement will have the same information as Form 1099-B. Either will show whether your basis (usually your cost) was reported to the IRS by your broker and may even tell you which box to check.

**Part I** **Short-Term.** Transactions involving capital assets you held 1 year or less are generally short-term (see instructions). For long-term transactions, see page 2.

**Note:** You may aggregate all short-term transactions reported on Form(s) 1099-B showing basis was reported to the IRS and for which no adjustments or codes are required. Enter the totals directly on Schedule D, line 1a; you aren't required to report these transactions on Form 8949 (see instructions).

**You must check Box A, B, or C below. Check only one box.** If more than one box applies for your short-term transactions, complete a separate Form 8949, page 1, for each applicable box. If you have more short-term transactions than will fit on this page for one or more of the boxes, complete as many forms with the same box checked as you need.

- ☒ (A) Short-term transactions reported on Form(s) 1099-B showing basis was reported to the IRS (see **Note** above)  
☐ (B) Short-term transactions reported on Form(s) 1099-B showing basis **wasn't** reported to the IRS  
☐ (C) Short-term transactions not reported to you on Form 1099-B

1	(a) Description of property (Example: 100 sh. XYZ Co.)	(b) Date acquired (Mo., day, yr.)	(c) Date sold or disposed of (Mo., day, yr.)	(d) Proceeds (sales price) (see instructions)	(e) Cost or other basis. See the <b>Note</b> below and see <i>Column (e)</i> in the separate instructions	Adjustment, if any, to gain or loss. If you enter an amount in column (g), enter a code in column (f). <b>See the separate instructions.</b>		(h) <b>Gain or (loss).</b> Subtract column (e) from column (d) and combine the result with column (g)
						(f) Code(s) from instructions	(g) Amount of adjustment	
	TD AMERITRADE SHORT WASH	VARIOUS	12/31/2021	884,746	789,682		5,260	100,324
<b>2 Totals.</b>	Add the amounts in columns (d), (e), (g), and (h) (subtract negative amounts). Enter each total here and include on your Schedule D, <b>line 1b</b> (if <b>Box A</b> above is checked), <b>line 2</b> (if <b>Box B</b> above is checked), or <b>line 3</b> (if <b>Box C</b> above is checked) ►			884,746	789,682		5,260	100,324

**Note:** If you checked Box A above but the basis reported to the IRS was incorrect, enter in column (e) the basis as reported to the IRS, and enter an adjustment in column (g) to correct the basis. See *Column (g)* in the separate instructions for how to figure the amount of the adjustment.



Name(s) shown on return. Name and SSN or taxpayer identification no. not required if shown on other side

ANIL and NEENA GOEL

Social security number or taxpayer identification number

010-82-8662

Before you check Box D, E, or F below, see whether you received any Form(s) 1099-B or substitute statement(s) from your broker. A substitute statement will have the same information as Form 1099-B. Either will show whether your basis (usually your cost) was reported to the IRS by your broker and may even tell you which box to check.

**Part II**

**Long-Term.** Transactions involving capital assets you held more than 1 year are generally long-term (see instructions). For short-term transactions, see page 1.

**Note:** You may aggregate all long-term transactions reported on Form(s) 1099-B showing basis was reported to the IRS and for which no adjustments or codes are required. Enter the totals directly on Schedule D, line 8a; you aren't required to report these transactions on Form 8949 (see instructions).

**You must check Box D, E, or F below. Check only one box.** If more than one box applies for your long-term transactions, complete a separate Form 8949, page 2, for each applicable box. If you have more long-term transactions than will fit on this page for one or more of the boxes, complete as many forms with the same box checked as you need.

- ☒ **(D)** Long-term transactions reported on Form(s) 1099-B showing basis was reported to the IRS (see **Note** above)
- ☐ **(E)** Long-term transactions reported on Form(s) 1099-B showing basis **wasn't** reported to the IRS
- ☐ **(F)** Long-term transactions not reported to you on Form 1099-B

1	(a) Description of property (Example: 100 sh. XYZ Co.)	(b) Date acquired (Mo., day, yr.)	(c) Date sold or disposed of (Mo., day, yr.)	(d) Proceeds (sales price) (see instructions)	(e) Cost or other basis. See the <b>Note</b> below and see <i>Column (e)</i> in the separate instructions	Adjustment, if any, to gain or loss. If you enter an amount in column (g), enter a code in column (f). <b>See the separate instructions.</b>		(h) <b>Gain or (loss).</b> Subtract column (e) from column (d) and combine the result with column (g)
						(f) Code(s) from instructions	(g) Amount of adjustment	
	TD AMERITRADE LONG WASH	VARIOUS	12/31/2021	19,552	15,155		460	4,857
<b>2 Totals.</b>	Add the amounts in columns (d), (e), (g), and (h) (subtract negative amounts). Enter each total here and include on your Schedule D, <b>line 8b</b> (if <b>Box D</b> above is checked), <b>line 9</b> (if <b>Box E</b> above is checked), or <b>line 10</b> (if <b>Box F</b> above is checked) ▶			19,552	15,155		460	4,857

**Note:** If you checked Box D above but the basis reported to the IRS was incorrect, enter in column (e) the basis as reported to the IRS, and enter an adjustment in column (g) to correct the basis. See *Column (g)* in the separate instructions for how to figure the amount of the adjustment.

**SCHEDULE E**  
**(Form 1040)**Department of the Treasury  
Internal Revenue Service (99)**Supplemental Income and Loss**

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

▶ **Attach to Form 1040, 1040-SR, 1040-NR, or 1041.**▶ **Go to [www.irs.gov/ScheduleE](http://www.irs.gov/ScheduleE) for instructions and the latest information.**

OMB No. 1545-0074

**2021**Attachment  
Sequence No. **13**

Name(s) shown on return

ANIL and NEENA GOEL

Your social security number

010-82-8662

**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**. 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 2021 that would require you to file Form(s) 1099? See instructions. ☐ Yes ☒ No**B** If "Yes," did you or will you file required Form(s) 1099? ☐ Yes ☐ No

<b>1a</b>	Physical address of each property (street, city, state, ZIP code)					
<b>A</b>	44075 PIPELINE PLAZA 104 ASHBURN, VA 20148					
<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>	4			<b>A</b>		<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>	10,500		
<b>4</b> Royalties received . . . . .	<b>4</b>			
<b>Expenses:</b>				
<b>5</b> Advertising . . . . .	<b>5</b>			
<b>6</b> Auto and travel (see instructions) . . . . .	<b>6</b>			
<b>7</b> Cleaning and maintenance . . . . .	<b>7</b>			
<b>8</b> Commissions . . . . .	<b>8</b>			
<b>9</b> Insurance . . . . .	<b>9</b>			
<b>10</b> Legal and other professional fees . . . . .	<b>10</b>	450		
<b>11</b> Management fees . . . . .	<b>11</b>			
<b>12</b> Mortgage interest paid to banks, etc. (see instructions) . . . . .	<b>12</b>	10,953		
<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>	3,561		
<b>17</b> Utilities . . . . .	<b>17</b>			
<b>18</b> Depreciation expense or depletion . . . . .	<b>18</b>	8,311		
<b>19</b> Other (list) ▶ . . . . .	<b>19</b>			
<b>20</b> Total expenses. Add lines 5 through 19 . . . . .	<b>20</b>	23,275		
<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 <b>Form 6198</b> . . . . .	<b>21</b>	-12,775		
<b>22</b> Deductible rental real estate loss after limitation, if any, on <b>Form 8582</b> (see instructions) . . . . .	<b>22</b>	( )	( )	( )
<b>23a</b> Total of all amounts reported on line 3 for all rental properties . . . . .	<b>23a</b>	10,500		
<b>b</b> Total of all amounts reported on line 4 for all royalty properties . . . . .	<b>23b</b>	0		
<b>c</b> Total of all amounts reported on line 12 for all properties . . . . .	<b>23c</b>	10,953		
<b>d</b> Total of all amounts reported on line 18 for all properties . . . . .	<b>23d</b>	8,311		
<b>e</b> Total of all amounts reported on line 20 for all properties . . . . .	<b>23e</b>	23,275		
<b>24</b> <b>Income.</b> Add positive amounts shown on line 21. <b>Do not</b> include any losses . . . . .	<b>24</b>			0
<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>	( )		
<b>26</b> <b>Total rental real estate and royalty income or (loss).</b> Combine lines 24 and 25. Enter the result here. If Parts II, III, IV, and line 40 on page 2 do not apply to you, also enter this amount on Schedule 1 (Form 1040), line 5. Otherwise, include this amount in the total on line 41 on page 2 . . . . .	<b>26</b>			0

For Paperwork Reduction Act Notice, see the separate instructions.

Schedule E (Form 1040) 2021

Name(s) shown on return. Do not enter name and social security number if shown on other side.

ANIL and NEENA GOEL

Your social security number

010-82-8662

**Caution:** The IRS compares amounts reported on your tax return with amounts shown on Schedule(s) K-1.

**Part II Income or Loss From Partnerships and S Corporations** — **Note:** If you report a loss, receive a distribution, dispose of stock, or receive a loan repayment from an S corporation, you **must** check the box in column (e) on line 28 and attach the required basis computation. If you report a loss from an at-risk activity for which **any** amount is **not** at risk, you **must** check the box in column (f) on line 28 and attach **Form 6198**. See instructions.

**27** Are you reporting any loss not allowed in a prior year due to the at-risk or basis limitations, a prior year unallowed loss from a passive activity (if that loss was not reported on Form 8582), or unreimbursed partnership expenses? If you answered "Yes," see instructions before completing this section. ☒ **Yes** ☐ **No**

<b>28</b>	(a) Name	(b) Enter <b>P</b> for partnership; <b>S</b> for S corporation	(c) Check if foreign partnership	(d) Employer identification number	(e) Check if basis computation is required	(f) Check if any amount is not at risk
<b>A</b>	INFORMATION CONSULTING SERVICES L	S	<input type="checkbox"/>	84-1700245	<input checked="" type="checkbox"/>	<input type="checkbox"/>
<b>B</b>	Prior year Basis carryover loss (PYA)		<input type="checkbox"/>		<input type="checkbox"/>	<input type="checkbox"/>
<b>C</b>	SHREERAM LLC	P	<input type="checkbox"/>	83-2508095	<input type="checkbox"/>	<input type="checkbox"/>
<b>D</b>	SHREERAM LLC	P	<input type="checkbox"/>	83-2508095	<input type="checkbox"/>	<input type="checkbox"/>

<b>Passive Income and Loss</b>		<b>Nonpassive Income and Loss</b>		
(g) Passive loss allowed (attach <b>Form 8582</b> if required)	(h) Passive income from <b>Schedule K-1</b>	(i) Nonpassive loss from <b>Schedule K-1</b>	(j) Section 179 expense deduction from <b>Form 4562</b>	(k) Nonpassive income from <b>Schedule K-1</b>
<b>A</b>			2,015	22,324
<b>B</b>		2,458		
<b>C</b>		25		
<b>D</b>				6
<b>29a Totals</b>				22,330
<b>b Totals</b>		2,483	2,015	
<b>30</b>	Add columns (h) and (k) of line 29a			<b>30</b> 22,330
<b>31</b>	Add columns (g), (i), and (j) of line 29b			<b>31</b> ( 4,498 )
<b>32</b>	<b>Total partnership and S corporation income or (loss).</b> Combine lines 30 and 31.			<b>32</b> 17,832

**Part III Income or Loss From Estates and Trusts**

<b>33</b>	(a) Name	(b) Employer identification number
<b>A</b>		
<b>B</b>		

<b>Passive Income and Loss</b>		<b>Nonpassive Income and Loss</b>	
(c) Passive deduction or loss allowed (attach <b>Form 8582</b> if required)	(d) Passive income from <b>Schedule K-1</b>	(e) Deduction or loss from <b>Schedule K-1</b>	(f) Other income from <b>Schedule K-1</b>
<b>A</b>			
<b>B</b>			
<b>34a Totals</b>			
<b>b Totals</b>			
<b>35</b>	Add columns (d) and (f) of line 34a		<b>35</b>
<b>36</b>	Add columns (c) and (e) of line 34b		<b>36</b> ( )
<b>37</b>	<b>Total estate and trust income or (loss).</b> Combine lines 35 and 36.		<b>37</b> 0

**Part IV Income or Loss From Real Estate Mortgage Investment Conduits (REMICs)—Residual Holder**

<b>38</b>	(a) Name	(b) Employer identification number	(c) Excess inclusion from <b>Schedules Q</b> , line 2c (see instructions)	(d) Taxable income (net loss) from <b>Schedules Q</b> , line 1b	(e) Income from <b>Schedules Q</b> , line 3b
<b>39</b>	Combine columns (d) and (e) only. Enter the result here and include in the total on line 41 below				<b>39</b> 0

**Part V Summary**

<b>40</b>	Net farm rental income or (loss) from <b>Form 4835</b> . Also, complete line 42 below	<b>40</b>	
<b>41</b>	<b>Total income or (loss).</b> Combine lines 26, 32, 37, 39, and 40. Enter the result here and on Schedule 1 (Form 1040), line 5	<b>41</b>	17,832
<b>42</b>	<b>Reconciliation of farming and fishing income.</b> Enter your <b>gross</b> farming and fishing income reported on Form 4835, line 7; Schedule K-1 (Form 1065), box 14, code B; Schedule K-1 (Form 1120-S), box 17, code AD; and Schedule K-1 (Form 1041), box 14, code F. See instructions	<b>42</b>	
<b>43</b>	<b>Reconciliation for real estate professionals.</b> If you were a real estate professional (see instructions), enter the net income or (loss) you reported anywhere on Form 1040, Form 1040-SR, or Form 1040-NR from all rental real estate activities in which you materially participated under the passive activity loss rules	<b>43</b>	

**Alternative Minimum Tax—Individuals**▶ Go to [www.irs.gov/Form6251](http://www.irs.gov/Form6251) for instructions and the latest information.

▶ Attach to Form 1040, 1040-SR, or 1040-NR.

**2021**Attachment  
Sequence No. **32**

Name(s) shown on Form 1040, 1040-SR, or 1040-NR

Your social security number

ANIL and NEENA GOEL

010-82-8662

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

<b>1</b>	Enter the amount from Form 1040 or 1040-SR, line 15, if more than zero. If Form 1040 or 1040-SR, line 15, is zero, subtract line 14 of Form 1040 or 1040-SR from line 11 of Form 1040 or 1040-SR and enter the result here. (If less than zero, enter as a negative amount.)	<b>1</b>	178,553
<b>2a</b>	If filing Schedule A (Form 1040), enter the taxes from Schedule A, line 7; otherwise, enter the amount from Form 1040 or 1040-SR, line 12a	<b>2a</b>	10,000
<b>b</b>	Tax refund from Schedule 1 (Form 1040), line 1 or line 8z	<b>2b</b>	( )
<b>c</b>	Investment interest expense (difference between regular tax and AMT)	<b>2c</b>	
<b>d</b>	Depletion (difference between regular tax and AMT)	<b>2d</b>	
<b>e</b>	Net operating loss deduction from Schedule 1 (Form 1040), line 8a. Enter as a positive amount	<b>2e</b>	
<b>f</b>	Alternative tax net operating loss deduction	<b>2f</b>	( )
<b>g</b>	Interest from specified private activity bonds exempt from the regular tax	<b>2g</b>	
<b>h</b>	Qualified small business stock, see instructions	<b>2h</b>	
<b>i</b>	Exercise of incentive stock options (excess of AMT income over regular tax income)	<b>2i</b>	
<b>j</b>	Estates and trusts (amount from Schedule K-1 (Form 1041), box 12, code A)	<b>2j</b>	
<b>k</b>	Disposition of property (difference between AMT and regular tax gain or loss)	<b>2k</b>	
<b>l</b>	Depreciation on assets placed in service after 1986 (difference between regular tax and AMT)	<b>2l</b>	
<b>m</b>	Passive activities (difference between AMT and regular tax income or loss)	<b>2m</b>	
<b>n</b>	Loss limitations (difference between AMT and regular tax income or loss)	<b>2n</b>	2,458
<b>o</b>	Circulation costs (difference between regular tax and AMT)	<b>2o</b>	
<b>p</b>	Long-term contracts (difference between AMT and regular tax income)	<b>2p</b>	
<b>q</b>	Mining costs (difference between regular tax and AMT)	<b>2q</b>	
<b>r</b>	Research and experimental costs (difference between regular tax and AMT)	<b>2r</b>	
<b>s</b>	Income from certain installment sales before January 1, 1987	<b>2s</b>	( )
<b>t</b>	Intangible drilling costs preference	<b>2t</b>	
<b>3</b>	Other adjustments, including income-based related adjustments	<b>3</b>	
<b>4</b>	<b>Alternative minimum taxable income.</b> Combine lines 1 through 3. (If married filing separately and line 4 is more than \$752,800, see instructions.)	<b>4</b>	191,011

**Part II Alternative Minimum Tax (AMT)**

<b>5</b>	Exemption. <b>IF your filing status is . . .</b> Single or head of household . . . \$ 523,600 . . . \$ 73,600 Married filing jointly or qualifying widow(er) . . . 1,047,200 . . . 114,600 Married filing separately . . . 523,600 . . . 57,300 If line 4 is <b>over</b> the amount shown above for your filing status, see instructions.	<b>AND line 4 is not over . . . THEN enter on line 5 . . .</b>	<b>5</b>	114,600
<b>6</b>	Subtract line 5 from line 4. If more than zero, go to line 7. If zero or less, enter -0- here and on lines 7, 9, and 11, and go to line 10.		<b>6</b>	76,411
<b>7</b>	<ul style="list-style-type: none"> <li>If you are filing Form 2555, see instructions for the amount to enter.</li> <li>If you reported capital gain distributions directly on Form 1040 or 1040-SR, line 7; you reported qualified dividends on Form 1040 or 1040-SR, line 3a; <b>or</b> 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 the back and enter the amount from line 40 here.</li> <li><b>All others:</b> If line 6 is \$199,900 or less (\$99,950 or less if married filing separately), multiply line 6 by 26% (0.26). Otherwise, multiply line 6 by 28% (0.28) and subtract \$3,998 (\$1,999 if married filing separately) from the result.</li> </ul>		<b>7</b>	19,171
<b>8</b>	Alternative minimum tax foreign tax credit (see instructions)		<b>8</b>	62
<b>9</b>	Tentative minimum tax. Subtract line 8 from line 7		<b>9</b>	19,109
<b>10</b>	Add Form 1040 or 1040-SR, line 16 (minus any tax from Form 4972), and Schedule 2 (Form 1040), line 2. Subtract from the result Schedule 3 (Form 1040), line 1 and any negative amount reported on Form 8978, line 14 (treated as a positive number). If zero or less, enter -0-. If you used Schedule J to figure your tax on Form 1040 or 1040-SR, line 16, refigure that tax without using Schedule J before completing this line. See instructions.		<b>10</b>	30,274
<b>11</b>	<b>AMT.</b> Subtract line 10 from line 9. If zero or less, enter -0-. Enter here and on Schedule 2 (Form 1040), line 1.		<b>11</b>	0

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



**Part III Tax Computation Using Maximum Capital Gains Rates**

Complete Part III only if you are required to do so by line 7 or by the Foreign Earned Income Tax Worksheet in the instructions.

<b>12</b>	Enter the amount from Form 6251, line 6. If you are filing Form 2555, enter the amount from line 3 of the worksheet in the instructions for line 7 . . . . .	<b>12</b>	76,411
<b>13</b>	Enter the amount from line 4 of the Qualified Dividends and Capital Gain Tax Worksheet in the Instructions for Form 1040 or the amount from line 13 of the Schedule D Tax Worksheet in the Instructions for Schedule D (Form 1040), whichever applies (as figured for the AMT, if necessary). See instructions. If you are filing Form 2555, see instructions for the amount to enter . . . . .	<b>13</b>	6,323
<b>14</b>	Enter the amount from Schedule D (Form 1040), line 19 (as figured for the AMT, if necessary). See instructions. If you are filing Form 2555, see instructions for the amount to enter . . . . .	<b>14</b>	
<b>15</b>	If you did not complete a Schedule D Tax Worksheet for the regular tax or the AMT, enter the amount from line 13. Otherwise, add lines 13 and 14, and enter the <b>smaller</b> of that result or the amount from line 10 of the Schedule D Tax Worksheet (as figured for the AMT, if necessary). If you are filing Form 2555, see instructions for the amount to enter . . . . .	<b>15</b>	6,323
<b>16</b>	Enter the <b>smaller</b> of line 12 or line 15 . . . . .	<b>16</b>	6,323
<b>17</b>	Subtract line 16 from line 12 . . . . .	<b>17</b>	70,088
<b>18</b>	If line 17 is \$199,900 or less (\$99,950 or less if married filing separately), multiply line 17 by 26% (0.26). Otherwise, multiply line 17 by 28% (0.28) and subtract \$3,998 (\$1,999 if married filing separately) from the result . . . . . ▶	<b>18</b>	18,223
<b>19</b>	Enter: • \$80,800 if married filing jointly or qualifying widow(er), • \$40,400 if single or married filing separately, or • \$54,100 if head of household. . . . .	<b>19</b>	80,800
<b>20</b>	Enter the amount from line 5 of the Qualified Dividends and Capital Gain Tax Worksheet or the amount from line 14 of the Schedule D Tax Worksheet, whichever applies (as figured for the regular tax). If you did not complete either worksheet for the regular tax, enter the amount from Form 1040 or 1040-SR, line 15; if zero or less, enter -0-. If you are filing Form 2555, see instructions for the amount to enter . . . . .	<b>20</b>	172,230
<b>21</b>	Subtract line 20 from line 19. If zero or less, enter -0- . . . . .	<b>21</b>	0
<b>22</b>	Enter the <b>smaller</b> of line 12 or line 13 . . . . .	<b>22</b>	6,323
<b>23</b>	Enter the <b>smaller</b> of line 21 or line 22. This amount is taxed at 0% . . . . .	<b>23</b>	0
<b>24</b>	Subtract line 23 from line 22 . . . . .	<b>24</b>	6,323
<b>25</b>	Enter: • \$445,850 if single, • \$250,800 if married filing separately, • \$501,600 if married filing jointly or qualifying widow(er), or • \$473,750 if head of household, . . . . .	<b>25</b>	501,600
<b>26</b>	Enter the amount from line 21 . . . . .	<b>26</b>	0
<b>27</b>	Enter the amount from line 5 of the Qualified Dividends and Capital Gain Tax Worksheet or the amount from line 21 of the Schedule D Tax Worksheet, whichever applies (as figured for the regular tax). If you did not complete either worksheet for the regular tax, enter the amount from Form 1040 or 1040-SR, line 15; if zero or less, enter -0-. If you are filing Form 2555, see instructions for the amount to enter . . . . .	<b>27</b>	172,230
<b>28</b>	Add line 26 and line 27 . . . . .	<b>28</b>	172,230
<b>29</b>	Subtract line 28 from line 25. If zero or less, enter -0- . . . . .	<b>29</b>	329,370
<b>30</b>	Enter the smaller of line 24 or line 29 . . . . .	<b>30</b>	6,323
<b>31</b>	Multiply line 30 by 15% (0.15) . . . . . ▶	<b>31</b>	948
<b>32</b>	Add lines 23 and 30 . . . . .	<b>32</b>	6,323
<b>If lines 32 and 12 are the same, skip lines 33 through 37 and go to line 38. Otherwise, go to line 33.</b>		<b>33</b>	0
<b>33</b>	Subtract line 32 from line 22 . . . . .	<b>34</b>	0
<b>34</b>	Multiply line 33 by 20% (0.20) . . . . . ▶	<b>35</b>	0
<b>If line 14 is zero or blank, skip lines 35 through 37 and go to line 38. Otherwise, go to line 35.</b>		<b>36</b>	0
<b>35</b>	Add lines 17, 32, and 33 . . . . .	<b>37</b>	0
<b>36</b>	Subtract line 35 from line 12 . . . . .	<b>38</b>	19,171
<b>37</b>	Multiply line 36 by 25% (0.25) . . . . . ▶	<b>39</b>	19,867
<b>38</b>	Add lines 18, 31, 34, and 37 . . . . .	<b>40</b>	19,171
<b>39</b>	If line 12 is \$199,900 or less (\$99,950 or less if married filing separately), multiply line 12 by 26% (0.26). Otherwise, multiply line 12 by 28% (0.28) and subtract \$3,998 (\$1,999 if married filing separately) from the result . . . . .		
<b>40</b>	Enter the <b>smaller</b> of line 38 or line 39 here and on line 7. If you are filing Form 2555, do not enter this amount on line 7. Instead, enter it on line 4 of the worksheet in the instructions for line 7 . . . . .		

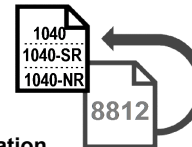
**SCHEDULE 8812**  
**(Form 1040)**

**Credits for Qualifying Children  
and Other Dependents**

▶ **Attach to Form 1040, 1040-SR, or 1040-NR.**

Department of the Treasury  
Internal Revenue Service (99)

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



OMB No. 1545-0074

**2021**

Attachment  
Sequence No. **47**

Name(s) shown on return

ANIL and NEENA GOEL

Your social security number

010-82-8662

**Part I-A Child Tax Credit and Credit for Other Dependents**

<b>1</b>	Enter the amount from line 11 of your Form 1040, 1040-SR, or 1040-NR . . . . .	<b>1</b>	207,504
<b>2a</b>	Enter income from Puerto Rico that you excluded . . . . .	<b>2a</b>	
<b>b</b>	Enter the amounts from lines 45 and 50 of your Form 2555 . . . . .	<b>2b</b>	0
<b>c</b>	Enter the amount from line 15 of your Form 4563 . . . . .	<b>2c</b>	0
<b>d</b>	Add lines 2a through 2c . . . . .	<b>2d</b>	0
<b>3</b>	Add lines 1 and 2d . . . . .	<b>3</b>	207,504
<b>4a</b>	Number of qualifying children under age 18 with the required social security number . . . . .	<b>4a</b>	0
<b>b</b>	Number of children included on line 4a who were under age 6 at the end of 2021 . . . . .	<b>4b</b>	0
<b>c</b>	Subtract line 4b from line 4a . . . . .	<b>4c</b>	0
<b>5</b>	If line 4a is more than zero, enter the amount from the <b>Line 5 Worksheet</b> ; otherwise, enter -0- . . . . .	<b>5</b>	0
<b>6</b>	Number of other dependents, including any qualifying children who are not under age 18 or who do not have the required social security number . . . . .	<b>6</b>	1
<b>Caution:</b> Do not include yourself, your spouse, or anyone who is not a U.S. citizen, U.S. national, or U.S. resident alien. Also, do not include anyone you included on line 4a.			
<b>7</b>	Multiply line 6 by \$500 . . . . .	<b>7</b>	500
<b>8</b>	Add lines 5 and 7 . . . . .	<b>8</b>	500
<b>9</b>	Enter the amount shown below for your filing status. • Married filing jointly—\$400,000 • All other filing statuses—\$200,000 } . . . . .	<b>9</b>	400,000
<b>10</b>	Subtract line 9 from line 3. • If zero or less, enter -0-. • If more than zero and not a multiple of \$1,000, enter the next multiple of \$1,000. For example, if the result is \$425, enter \$1,000; if the result is \$1,025, enter \$2,000, etc. } . . . . .	<b>10</b>	0
<b>11</b>	Multiply line 10 by 5% (0.05) . . . . .	<b>11</b>	0
<b>12</b>	Subtract line 11 from line 8. If zero or less, enter -0- . . . . .	<b>12</b>	500
<b>13</b>	Check all the boxes that apply to you (or your spouse if married filing jointly). <b>A</b> Check here if you (or your spouse if married filing jointly) had a principal place of abode in the United States for more than half of 2021 . . . . . <input checked="" type="checkbox"/> <b>B</b> Check here if you (or your spouse if married filing jointly) were a bona fide resident of Puerto Rico for 2021 . . . . . <input type="checkbox"/>		

**Part I-B Filers Who Check a Box on Line 13**

**Caution:** If you did not check a box on line 13, do not complete Part I-B; instead, skip to Part I-C.

<b>14a</b>	Enter the smaller of line 7 or line 12 . . . . .	<b>14a</b>	500
<b>b</b>	Subtract line 14a from line 12 . . . . .	<b>14b</b>	0
<b>c</b>	If line 14a is zero, enter -0-; otherwise, enter the amount from the <b>Credit Limit Worksheet A</b> . . . . .	<b>14c</b>	30,274
<b>d</b>	Enter the smaller of line 14a or line 14c . . . . .	<b>14d</b>	500
<b>e</b>	Add lines 14b and 14d . . . . .	<b>14e</b>	500
<b>f</b>	Enter the aggregate amount of advance child tax credit payments you (and your spouse if filing jointly) received for 2021. See your Letter(s) 6419 for the amounts to include on this line. If you are missing Letter 6419, see the instructions before entering an amount on this line . . . . .	<b>14f</b>	0
<b>Caution:</b> If the amount on this line doesn't match the aggregate amounts reported to you (and your spouse if filing jointly) on your Letter(s) 6419, the processing of your return will be delayed.			
<b>g</b>	Subtract line 14f from line 14e. If zero or less, enter -0- on lines 14g through 14i and go to Part III . . . . .	<b>14g</b>	500
<b>h</b>	Enter the smaller of line 14d or line 14g. <b>This is your credit for other dependents. Enter this amount on line 19 of your Form 1040, 1040-SR, or 1040-NR</b> . . . . .	<b>14h</b>	500
<b>i</b>	Subtract line 14h from line 14g. <b>This is your refundable child tax credit. Enter this amount on line 28 of your Form 1040, 1040-SR, or 1040-NR</b> . . . . .	<b>14i</b>	0

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

Schedule 8812 (Form 1040) 2021

HTA

**Part I-C Filers Who Do Not Check a Box on Line 13****Caution:** If you checked a box on line 13, do not complete Part I-C.

<b>15a</b>	Enter the amount from the <b>Credit Limit Worksheet A</b> . . . . .	<b>15a</b>	0
<b>b</b>	Enter the smaller of line 12 or line 15a . . . . .	<b>15b</b>	0
Additional child tax credit. Complete Parts II-A through II-C if you meet each of the following items.			
1. You are not filing Form 2555.			
2. Line 4a is more than zero.			
3. Line 12 is more than line 15a.			
<b>c</b>	If you completed Parts II-A through II-C, enter the amount from line 27; otherwise, enter -0- . . . . .	<b>15c</b>	0
<b>d</b>	Add lines 15b and 15c . . . . .	<b>15d</b>	0
<b>e</b>	Enter the aggregate amount of advance child tax credit payments you (and your spouse if filing jointly) received for 2021. See your Letter(s) 6419 for the amounts to include on this line. If you are missing Letter 6419, see the instructions before entering an amount on this line. If you didn't receive any advance child tax credit payments for 2021, enter -0- . . . . .	<b>15e</b>	
<b>Caution:</b> If the amount on this line doesn't match the aggregate amounts reported to you (and your spouse if filing jointly) on your Letter(s) 6419, the processing of your return will be delayed.			
<b>f</b>	Subtract line 15e from line 15d. If zero or less, enter -0- on lines 15f through 15h and go to Part III . . . . .	<b>15f</b>	0
<b>g</b>	Enter the smaller of line 15b or line 15f. <b>This is your nonrefundable child tax credit and credit for other dependents. Enter this amount on line 19 of your Form 1040, 1040-SR, or 1040-NR</b> . . . . .	<b>15g</b>	0
<b>h</b>	Subtract line 15g from line 15f. <b>This is your additional child tax credit. Enter this amount on line 28 of your Form 1040, 1040-SR, or 1040-NR</b> . . . . .	<b>15h</b>	0

**Part II-A Additional Child Tax Credit (use only if completing Part I-C)****Caution:** If you file Form 2555, do not complete Parts II-A through II-C; you cannot claim the additional child tax credit.**Caution:** If you checked a box on line 13, do not complete Parts II-A through II-C; you cannot claim the additional child tax credit.

<b>16a</b>	Subtract line 15b from line 12. If zero, skip Parts II-A and II-B and enter -0- on line 27 . . . . .	<b>16a</b>	0
<b>b</b>	Number of qualifying children under 18 with the required social security number: <u>0</u> x \$1,400. Enter the result. If zero, skip Parts II-A and II-B and enter -0- on line 27 . . . . .	<b>16b</b>	0
<b>TIP:</b> The number of children you use for this line is the same as the number of children you used for line 4a.			
<b>17</b>	Enter the <b>smaller</b> of line 16a or line 16b . . . . .	<b>17</b>	0
<b>18a</b>	Earned income (see instructions) . . . . .	<b>18a</b>	0
<b>b</b>	Nontaxable combat pay (see instructions) . . . . .	<b>18b</b>	0
<b>19</b>	Is the amount on line 18a more than \$2,500? <input type="checkbox"/> <b>No.</b> Leave line 19 blank and enter -0- on line 20. <input type="checkbox"/> <b>Yes.</b> Subtract \$2,500 from the amount on line 18a. Enter the result . . . . .	<b>19</b>	0
<b>20</b>	Multiply the amount on line 19 by 15% (0.15) and enter the result . . . . . <b>Next.</b> On line 16b, is the amount \$4,200 or more? <input type="checkbox"/> <b>No.</b> If line 20 is zero, enter -0- on line 15c. Otherwise, skip Part II-B and enter the <b>smaller</b> of line 17 or line 20 on line 27. <input type="checkbox"/> <b>Yes.</b> If line 20 is equal to or more than line 17, skip Part II-B and enter the amount from line 17 on line 27. Otherwise, go to line 21.	<b>20</b>	0

**Part II-B Certain Filers Who Have Three or More Qualifying Children**

<b>21</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 instructions . . . . .	<b>21</b>	0
<b>22</b>	Enter the total of the amounts from Schedule 1 (Form 1040), line 15; Schedule 2 (Form 1040), line 5; Schedule 2 (Form 1040), line 6; and Schedule 2 (Form 1040), line 13 . . . . .	<b>22</b>	0
<b>23</b>	Add lines 21 and 22 . . . . .	<b>23</b>	0
<b>24</b>	<b>1040 and</b> <b>1040-SR filers:</b> Enter the total of the amounts from Form 1040 or 1040-SR, line 27a, and Schedule 3 (Form 1040), line 11. <b>1040-NR filers:</b> Enter the amount from Schedule 3 (Form 1040), line 11. }	<b>24</b>	0
<b>25</b>	Subtract line 24 from line 23. If zero or less, enter -0- . . . . .	<b>25</b>	0
<b>26</b>	Enter the <b>larger</b> of line 20 or line 25 . . . . . <b>Next,</b> enter the <b>smaller</b> of line 17 or line 26 on line 27.	<b>26</b>	0

**Part II-C Additional Child Tax Credit**

<b>27</b>	Enter this amount on line 15c . . . . .	<b>27</b>	0
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**Part III Additional Tax** (use only if line 14g or line 15f, whichever applies, is zero)

<b>28a</b>	Enter the amount from line 14f or line 15e, whichever applies . . . . .	<b>28a</b>	0
<b>b</b>	Enter the amount from line 14e or line 15d, whichever applies . . . . .	<b>28b</b>	0
<b>29</b>	Excess advance child tax credit payments. Subtract line 28b from line 28a. If zero, stop; you do not owe the additional tax . . . . .	<b>29</b>	0
<b>30</b>	Enter the number of qualifying children taken into account in determining the annual advance amount you received for 2021. See your Letter 6419 for this number. If you are missing your Letter 6419, you are filing a joint return, or you received more than one Letter 6419, see the instructions before entering a number on this line . . . . . <b>Caution:</b> If the amount on this line doesn't match the number of qualifying children reported to you (and your spouse if filing jointly) on your Letter(s) 6419, the processing of your return will be delayed.	<b>30</b>	
<b>31</b>	Enter the smaller of line 4a or line 30 . . . . .	<b>31</b>	0
<b>32</b>	Subtract line 31 from line 30. If zero, skip to line 40 and enter the amount from line 29; otherwise, continue to line 33 . . . . .	<b>32</b>	0
<b>33</b>	Enter the amount shown below for your filing status. <ul style="list-style-type: none"> <li>• Married filing jointly or Qualifying widow(er)—\$60,000</li> <li>• Head of household—\$50,000</li> <li>• All other filing statuses—\$40,000</li> </ul>	<b>33</b>	0
<b>34</b>	Subtract line 33 from line 3. If zero or less, enter -0- . . . . .	<b>34</b>	0
<b>35</b>	Enter the amount from line 33 . . . . .	<b>35</b>	0
<b>36</b>	Divide line 34 by line 35. Enter the result as a decimal (rounded to at least three places). If the result is 1.000 or more, enter 1.000 . . . . .	<b>36</b>	0.0000
<b>37</b>	Multiply line 32 by \$2,000 . . . . .	<b>37</b>	0
<b>38</b>	Multiply line 37 by line 36 . . . . .	<b>38</b>	0
<b>39</b>	Subtract line 38 from line 37 . . . . .	<b>39</b>	0
<b>40</b>	Subtract line 39 from line 29. If zero or less, enter -0-. <b>This is your additional tax. If more than zero, enter this amount on Schedule 2 (Form 1040), line 19 . . . . .</b>	<b>40</b>	0

Form **8995****Qualified Business Income Deduction  
Simplified Computation**

OMB No. 1545-2294

**2021**Department of the Treasury  
Internal Revenue Service▶ **Attach to your tax return.**▶ **Go to [www.irs.gov/Form8995](http://www.irs.gov/Form8995) for instructions and the latest information.**Attachment  
Sequence No. **55**

Name(s) shown on return

Your taxpayer identification number

ANIL and NEENA GOEL

010-82-8662

**Note.** You can claim the qualified business income deduction **only** if you have qualified business income from a qualified trade or business, real estate investment trust dividends, publicly traded partnership income, or a domestic production activities deduction passed through from an agricultural or horticultural cooperative. See instructions.

Use this form if your taxable income, before your qualified business income deduction, is at or below \$164,900 (\$164,925 if married filing separately; \$329,800 if married filing jointly), and you aren't a patron of an agricultural or horticultural cooperative.

1	(a) Trade, business, or aggregation name	(b) Taxpayer identification number	(c) Qualified business income or (loss)
i	Sch C: 01	010-82-8662	0
ii	Sch E: COMMERCIAL	010-82-8662	0
iii	INFORMATION CONSULTING SERVICES LLC	84-1700245	17,813
iv	SHREERAM LLC	83-2508095	-19
v	SHREERAM LLC	83-2508095	0
2	Total qualified business income or (loss). Combine lines 1i through 1v, column (c).	2	17,794
3	Qualified business net (loss) carryforward from the prior year.	3	( 0 )
4	Total qualified business income. Combine lines 2 and 3. If zero or less, enter -0-	4	17,794
5	Qualified business income component. Multiply line 4 by 20% (0.20).	5	3,559
6	Qualified REIT dividends and publicly traded partnership (PTP) income or (loss) (see instructions).	6	0
7	Qualified REIT dividends and qualified PTP (loss) carryforward from the prior year.	7	( 0 )
8	Total qualified REIT dividends and PTP income. Combine lines 6 and 7. If zero or less, enter -0-	8	0
9	REIT and PTP component. Multiply line 8 by 20% (0.20).	9	0
10	Qualified business income deduction before the income limitation. Add lines 5 and 9.	10	3,559
11	Taxable income before qualified business income deduction (see instructions).	11	182,112
12	Net capital gain (see instructions).	12	6,323
13	Subtract line 12 from line 11. If zero or less, enter -0-	13	175,789
14	Income limitation. Multiply line 13 by 20% (0.20).	14	35,158
15	Qualified business income deduction. Enter the smaller of line 10 or line 14. Also enter this amount on the applicable line of your return (see instructions).	15	3,559
16	Total qualified business (loss) carryforward. Combine lines 2 and 3. If greater than zero, enter -0-	16	( 0 )
17	Total qualified REIT dividends and PTP (loss) carryforward. Combine lines 6 and 7. If greater than zero, enter -0-	17	( 0 )

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

Form **8995** (2021)

HTA

Net Investment Income Tax—  
Individuals, Estates, and Trusts

▶ Attach to your tax return.

▶ Go to [www.irs.gov/Form8960](http://www.irs.gov/Form8960) for instructions and the latest information.

OMB No. 1545-2227

2021

Attachment  
Sequence No. 72

Name(s) shown on your tax return

ANIL and NEENA GOEL

Your social security number or EIN

010-82-8662

**Part I Investment Income**

- ☐ Section 6013(g) election (see instructions)  
☐ Section 6013(h) election (see instructions)  
☐ Regulations section 1.1411-10(g) election (see instructions)

1	Taxable interest (see instructions)	1	809
2	Ordinary dividends (see instructions)	2	1,466
3	Annuities (see instructions)	3	
4a	Rental real estate, royalties, partnerships, S corporations, trusts, etc. (see instructions)	4a	17,832
b	Adjustment for net income or loss derived in the ordinary course of a non-section 1411 trade or business (see instructions)	4b	-17,832
c	Combine lines 4a and 4b	4c	
5a	Net gain or loss from disposition of property (see instructions)	5a	98,007
b	Net gain or loss from disposition of property that is not subject to net investment income tax (see instructions)	5b	
c	Adjustment from disposition of partnership interest or S corporation stock (see instructions)	5c	
d	Combine lines 5a through 5c	5d	98,007
6	Adjustments to investment income for certain CFCs and PFICs (see instructions)	6	
7	Other modifications to investment income (see instructions)	7	
8	Total investment income. Combine lines 1, 2, 3, 4c, 5d, 6, and 7	8	100,282

**Part II Investment Expenses Allocable to Investment Income and Modifications**

9a	Investment interest expenses (see instructions)	9a	
b	State, local, and foreign income tax (see instructions)	9b	4,821
c	Miscellaneous investment expenses (see instructions)	9c	
d	Add lines 9a, 9b, and 9c	9d	4,821
10	Additional modifications (see instructions)	10	
11	Total deductions and modifications. Add lines 9d and 10	11	4,821

**Part III Tax Computation**

12	Net investment income. Subtract Part II, line 11, from Part I, line 8. Individuals, complete lines 13–17. Estates and trusts, complete lines 18a–21. If zero or less, enter -0-	12	95,461
13	Modified adjusted gross income (see instructions)	13	207,504
14	Threshold based on filing status (see instructions)	14	250,000
15	Subtract line 14 from line 13. If zero or less, enter -0-	15	0
16	Enter the smaller of line 12 or line 15	16	0
17	Net investment income tax for individuals. Multiply line 16 by 3.8% (0.038). Enter here and include on your tax return (see instructions)	17	0
18a	Net investment income (line 12 above)	18a	
b	Deductions for distributions of net investment income and deductions under section 642(c) (see instructions)	18b	
c	Undistributed net investment income. Subtract line 18b from line 18a (see instructions). If zero or less, enter -0-	18c	0
19a	Adjusted gross income (see instructions)	19a	
b	Highest tax bracket for estates and trusts for the year (see instructions)	19b	
c	Subtract line 19b from line 19a. If zero or less, enter -0-	19c	0
20	Enter the smaller of line 18c or line 19c	20	0
21	Net investment income tax for estates and trusts. Multiply line 20 by 3.8% (0.038). Enter here and include on your tax return (see instructions)	21	0

## Passive Activity Loss Limitations

2021

Department of the Treasury  
Internal Revenue Service (99)

► See separate instructions.  
 ► Attach to Form 1040, 1040-SR, or 1041.  
 ► Go to [www.irs.gov/Form8582](http://www.irs.gov/Form8582) for instructions and the latest information.

Attachment  
Sequence No. 858

Name(s) shown on return

Identifying number

ANIL and NEENA GOEL

010-82-8662

**Part I 2021 Passive Activity Loss****Caution:** Complete Parts IV and V before completing Part I.

**Rental Real Estate Activities With Active Participation** (For the definition of active participation, see **Special Allowance for Rental Real Estate Activities** in the instructions.)

<b>1a</b> Activities with net income (enter the amount from Part IV, column (a)) . . . . .	<b>1a</b>		
<b>b</b> Activities with net loss (enter the amount from Part IV, column (b)) . . . . .	<b>1b</b>	( 12,775 )	
<b>c</b> Prior years' unallowed losses (enter the amount from Part IV, column (c)) . . . . .	<b>1c</b>	( 1,583 )	
<b>d</b> Combine lines 1a, 1b, and 1c. . . . .	<b>1d</b>	( 14,358 )	

**All Other Passive Activities**

<b>2a</b> Activities with net income (enter the amount from Part V, column (a)) . . . . .	<b>2a</b>		
<b>b</b> Activities with net loss (enter the amount from Part V, column (b)) . . . . .	<b>2b</b>	( )	
<b>c</b> Prior years' unallowed losses (enter the amount from Part V, column (c)) . . . . .	<b>2c</b>	( )	
<b>d</b> Combine lines 2a, 2b, and 2c. . . . .	<b>2d</b>	0	

<b>3</b> Combine lines 1d and 2d. If this line is zero or more, stop here and include this form with your return; all losses are allowed, including any prior year unallowed losses entered on line 1c or 2c. Report the losses on the forms and schedules normally used . . . . .	<b>3</b>	( 14,358 )	
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If line 3 is a loss and:

- Line 1d is a loss, go to Part II.
- Line 2d is a loss (and line 1d is zero or more), skip Part II and go to line 10.

**Caution:** If your filing status is married filing separately and you lived with your spouse at any time during the year, **do not** complete Part II. Instead, go to line 10.

**Part II Special Allowance for Rental Real Estate Activities With Active Participation****Note:** Enter all numbers in Part II as positive amounts. See instructions for an example.

<b>4</b> Enter the <b>smaller</b> of the loss on line 1d or the loss on line 3. . . . .	<b>4</b>	14,358	
<b>5</b> Enter \$150,000. If married filing separately, see instructions . . . . .	<b>5</b>	150,000	
<b>6</b> Enter modified adjusted gross income, but not less than zero. See instructions . . . . .	<b>6</b>	207,504	
<b>Note:</b> If line 6 is greater than or equal to line 5, skip lines 7 and 8 and enter -0- on line 9. Otherwise, go to line 7.			
<b>7</b> Subtract line 6 from line 5. . . . .	<b>7</b>	0	
<b>8</b> Multiply line 7 by 50% (0.50). <b>Do not</b> enter more than \$25,000. If married filing separately, see instructions . . . . .	<b>8</b>	0	
<b>9</b> Enter the <b>smaller</b> of line 4 or line 8. . . . .	<b>9</b>	0	

**Part III Total Losses Allowed**

<b>10</b> Add the income, if any, on lines 1a and 2a and enter the total . . . . .	<b>10</b>	0	
<b>11</b> <b>Total losses allowed from all passive activities for 2021.</b> Add lines 9 and 10. See instructions to find out how to report the losses on your tax return . . . . .	<b>11</b>	0	

**Part IV Complete This Part Before Part I, Lines 1a, 1b, and 1c. See instructions.**

Name of activity	Current year		Prior years	Overall gain or loss	
	(a) Net income (line 1a)	(b) Net loss (line 1b)	(c) Unallowed loss (line 1c)	(d) Gain	(e) Loss
Sch E: COMMERCIAL		12,775	1,583		14,358
<b>Total.</b> Enter on Part I, lines 1a, 1b, and 1c. . . . .	0	12,775	1,583		

For Paperwork Reduction Act Notice, see instructions.

Form 8582 (2021)

**Part V** Complete This Part Before Part I, Lines 2a, 2b, and 2c. See instructions.

Name of activity	Current year		Prior years	Overall gain or loss	
	(a) Net income (line 2a)	(b) Net loss (line 2b)	(c) Unallowed loss (line 2c)	(d) Gain	(e) Loss
<b>Total.</b> Enter on Part I, lines 2a, 2b, and 2c ►	0	0	0		

**Part VI** Use This Part if an Amount Is Shown on Part II, Line 9. See instructions.

Name of activity	Form or schedule and line number to be reported on (see instructions)	(a) Loss	(b) Ratio	(c) Special allowance	(d) Subtract column (c) from column (a).
<b>Total</b> . . . . . ►		0	1.00	0	0

**Part VII** Allocation of Unallowed Losses. See instructions.

Name of activity	Form or schedule and line number to be reported on (see instructions)	(a) Loss	(b) Ratio	(c) Unallowed loss
Sch E: COMMERCIAL	Sch E, Line 22	14,358	1.000000	14,358
<b>Total</b> . . . . . ►		14,358	1.00	14,358

**Part VIII** Allowed Losses. See instructions.

Name of activity	Form or schedule and line number to be reported on (see instructions)	(a) Loss	(b) Unallowed loss	(c) Allowed loss
Sch E: COMMERCIAL	Sch E, Line 22	14,358	14,358	
<b>Total</b> . . . . . ►		14,358	14,358	0



**Part IX** **Activities With Losses Reported on Two or More Forms or Schedules.** See instructions.

Name of activity:	(a)	(b)	(c) Ratio	(d) Unallowed loss	(e) Allowed loss
<b>Form or schedule and line number to be reported on (see instructions):</b>					
<b>1a</b> Net loss plus prior year unallowed loss from form or schedule . . . ▶					
<b>b</b> Net income from form or schedule ▶					
<b>c</b> Subtract line 1b from line 1a. If zero or less, enter -0- ▶					
<b>Form or schedule and line number to be reported on (see instructions):</b>					
<b>1a</b> Net loss plus prior year unallowed loss from form or schedule . . . ▶					
<b>b</b> Net income from form or schedule ▶					
<b>c</b> Subtract line 1b from line 1a. If zero or less, enter -0- ▶					
<b>Form or schedule and line number to be reported on (see instructions):</b>					
<b>1a</b> Net loss plus prior year unallowed loss from form or schedule . . . ▶					
<b>b</b> Net income from form or schedule ▶					
<b>c</b> Subtract line 1b from line 1a. If zero or less, enter -0- ▶					
<b>Total</b> . . . . . ▶		0	1.00	0	0

**Paid Preparer's Due Diligence Checklist**

*Earned Income Credit (EIC), American Opportunity Tax Credit (AOTC),  
Child Tax Credit (CTC) (including the Additional Child Tax Credit (ACTC) and  
Credit for Other Dependents (ODC)), and Head of Household (HOH) Filing Status*

- To be completed by preparer and filed with Form 1040, 1040-SR, 1040-NR, 1040-PR, or 1040-SS.  
► Go to [www.irs.gov/Form8867](http://www.irs.gov/Form8867) for instructions and the latest information.

OMB No. 1545-0074

Attachment  
Sequence No. **70**

Taxpayer name(s) shown on return

ANIL and NEENA GOEL

Taxpayer identification number

010-82-8662

Enter preparer's name and PTIN

Tamera D Wolverton

P00392196

**Part I Due Diligence Requirements**

Please check the appropriate box for the credit(s) and/or HOH filing status claimed on the return and complete the related Parts I–V for the benefit(s) claimed (check all that apply).

☐ EIC☒ CTC/ACTC/ODC☐ AOTC☐ HOH

	Yes	No	N/A
1 Did you complete the return based on information for the applicable tax year provided by the taxpayer or reasonably obtained by you? (See instructions if relying on prior year earned income.) . . . . .	<input checked="" type="checkbox"/>	<input type="checkbox"/>	
2 If credits are claimed on the return, did you complete the applicable EIC and/or CTC/ACTC/ODC worksheets found in the Form 1040, 1040-SR, 1040-NR, 1040-PR, 1040-SS, or Schedule 8812 (Form 1040) 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"/>	<input type="checkbox"/>	<input type="checkbox"/>
3 Did you satisfy the knowledge requirement? To meet the knowledge requirement, you must do both of the following. • Interview the taxpayer, ask questions, and contemporaneously document the taxpayer's responses to determine that the taxpayer is eligible to claim the credit(s) and/or HOH filing status. • Review information to determine that the taxpayer is eligible to claim the credit(s) and/or HOH filing status and to figure the amount(s) of any credit(s) . . . . .	<input checked="" type="checkbox"/>	<input type="checkbox"/>	
4 Did any information provided by the taxpayer or a third party for use in preparing the return, or information reasonably known to you, appear to be incorrect, incomplete, or inconsistent? (If "Yes," answer questions 4a and 4b. If "No," go to question 5.) . . . . .	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
a Did you make reasonable inquiries to determine the correct, complete, and consistent information? . . . . .	<input type="checkbox"/>	<input type="checkbox"/>	
b Did you contemporaneously document your inquiries? (Documentation should include the questions you asked, whom you asked, when you asked, the information that was provided, and the impact the information had on your preparation of the return.) . . . . .	<input type="checkbox"/>	<input type="checkbox"/>	
5 Did you satisfy the record retention requirement? To meet the record retention requirement, you must keep a copy of your documentation referenced in question 4b, a copy of this Form 8867, a copy of any applicable worksheet(s), a record of how, when, and from whom the information used to prepare Form 8867 and any applicable worksheet(s) was obtained, and a copy of any document(s) provided by the taxpayer that you relied on to determine eligibility for the credit(s) and/or HOH filing status or to figure the amount(s) of the credit(s) . . . . .	<input checked="" type="checkbox"/>	<input type="checkbox"/>	
List those documents provided by the taxpayer, if any, that you relied on: PRIOR YEAR _____ _____ _____			
6 Did you ask the taxpayer whether he/she could provide documentation to substantiate eligibility for the credit(s) and/or HOH filing status and the amount(s) of any credit(s) claimed on the return if his/her return is selected for audit? . . . . .	<input checked="" type="checkbox"/>	<input type="checkbox"/>	
7 Did you ask the taxpayer if any of these credits were disallowed or reduced in a previous year? . . . . . (If credits were disallowed or reduced, go to question 7a; if not, go to question 8.)	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
a Did you complete the required recertification Form 8862? . . . . .	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
8 If the taxpayer is reporting self-employment income, did you ask questions to prepare a complete and correct Schedule C (Form 1040)? . . . . .	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

For Paperwork Reduction Act Notice, see separate instructions.

Form **8867** (Rev. 12-2021)

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

	Yes	No	N/A
<b>9a</b> Have you determined that the taxpayer is eligible to claim the EIC for the number of qualifying children claimed, or is eligible to claim the EIC without a qualifying child? <b>(If the taxpayer is claiming the EIC and does not have a qualifying child, go to question 10.)</b> . . . . .	<input type="checkbox"/>	<input type="checkbox"/>	
<b>b</b> Did you ask the taxpayer if the child lived with the taxpayer for over half of the year, even if the taxpayer has supported the child the entire year? . . . . .	<input type="checkbox"/>	<input type="checkbox"/>	
<b>c</b> Did you explain to the taxpayer the rules about claiming the EIC when a child is the qualifying child of more than one person (tiebreaker rules)? . . . . .	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

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

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

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

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

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

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

**Part VI Eligibility Certification**

► **You will have complied with all due diligence requirements for claiming the applicable credit(s) and/or HOH filing status on the return of the taxpayer identified above if you:**

- Interview the taxpayer, ask adequate questions, contemporaneously document the taxpayer's responses on the return or in your notes, review adequate information to determine if the taxpayer is eligible to claim the credit(s) and/or HOH filing status and to figure the amount(s) of the credit(s);
- Complete this Form 8867 truthfully and accurately and complete the actions described in this checklist for any applicable credit(s) claimed and HOH filing status, if claimed;
- Submit Form 8867 in the manner required; **and**
- 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*.
  - A copy of this Form 8867.
  - The applicable worksheet(s) or your own worksheet(s) for any credit(s) claimed.
  - Copies of any documents provided by the taxpayer on which you relied to determine the taxpayer's eligibility for the credit(s) and/or HOH filing status and to figure the amount(s) of the credit(s).
  - A record of how, when, and from whom the information used to prepare this form and the applicable worksheet(s) was obtained.
  - A record of any additional information you relied upon, including questions you asked and the taxpayer's responses, to determine the taxpayer's eligibility for the credit(s) and/or HOH filing status and to figure the amount(s) of the credit(s).

► **If you have not complied with all due diligence requirements, you may have to pay a penalty for each failure to comply related to a claim of an applicable credit or HOH filing status (see instructions for more information).**

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

# Depreciation and Amortization

(Including Information on Listed Property)

OMB No. 1545-0172

2021

Attachment  
Sequence No. 179Department of the Treasury  
Internal Revenue Service (99)

▶ Attach to your tax return.

▶ Go to [www.irs.gov/Form4562](http://www.irs.gov/Form4562) for instructions and the latest information.

Name(s) shown on return ANIL GOEL	Business or activity to which this form relates Sch E: COMMERCIAL - COMMERCIAL	Identifying number 010-82-8662
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**Part I Election To Expense Certain Property Under Section 179**

Note: If you have any listed property, complete Part V before you complete Part I.

1	Maximum amount (see instructions)	1	1,050,000
2	Total cost of section 179 property placed in service (see instructions)	2	
3	Threshold cost of section 179 property before reduction in limitation (see instructions)	3	2,620,000
4	Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-	4	0
5	Dollar limitation for tax year. Subtract line 4 from line 1. If zero or less, enter -0-. If married filing separately, see instructions	5	1,050,000
6	(a) Description of property	(b) Cost (business use only)	(c) Elected cost
7	Listed property. Enter the amount from line 29	7	
8	Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7	8	0
9	Tentative deduction. Enter the smaller of line 5 or line 8	9	0
10	Carryover of disallowed deduction from line 13 of your 2020 Form 4562.	10	
11	Business income limitation. Enter the smaller of business income (not less than zero) or line 5. See instructions	11	
12	Section 179 expense deduction. Add lines 9 and 10, but don't enter more than line 11	12	0
13	Carryover of disallowed deduction to 2022. Add lines 9 and 10, less line 12	13	0

Note: Don't use Part II or Part III below for listed property. Instead, use Part V.

**Part II Special Depreciation Allowance and Other Depreciation (Don't include listed property. See instructions.)**

14	Special depreciation allowance for qualified property (other than listed property) placed in service during the tax year. See instructions	14	
15	Property subject to section 168(f)(1) election	15	
16	Other depreciation (including ACRS)	16	

**Part III MACRS Depreciation (Don't include listed property. See instructions.)****Section A**

17	MACRS deductions for assets placed in service in tax years beginning before 2021	17	8,311
18	If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here		

**Section B - Assets Placed in Service During 2021 Tax Year Using the General Depreciation System**

(a) Classification of property	(b) Month and year placed in service	(c) Basis for depreciation (business/investment use only—see instructions)	(d) Recovery period	(e) Convention	(f) Method	(g) Depreciation deduction
19 a 3-year property						
b 5-year property						
c 7-year property						
d 10-year property						
e 15-year property						
f 20-year property						
g 25-year property			25 yrs.		S/L	
h Residential rental property			27.5 yrs.	MM	S/L	
i Nonresidential real property			39 yrs.	MM	S/L	

**Section C - Assets Placed in Service During 2021 Tax Year Using the Alternative Depreciation System**

20 a Class life					S/L	
b 12-year			12 yrs.		S/L	
c 30-year			30 yrs.	MM	S/L	
d 40-year			40 yrs.	MM	S/L	

**Part IV Summary (See instructions.)**

21	Listed property. Enter amount from line 28	21	
22	Total. Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21. Enter here and on the appropriate lines of your return. Partnerships and S corporations—see instructions	22	8,311
23	For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs	23	

For Paperwork Reduction Act Notice, see separate instructions.

Form 4562 (2021)

# Depreciation and Amortization

(Including Information on Listed Property)

OMB No. 1545-0172

2021

Attachment  
Sequence No. 179Department of the Treasury  
Internal Revenue Service (99)

▶ Attach to your tax return.

▶ Go to [www.irs.gov/Form4562](http://www.irs.gov/Form4562) for instructions and the latest information.

Name(s) shown on return ANIL GOEL	Business or activity to which this form relates From K-1 (1120S): 02	Identifying number 010-82-8662
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**Part I Election To Expense Certain Property Under Section 179**

Note: If you have any listed property, complete Part V before you complete Part I.

1	Maximum amount (see instructions)	1	1,050,000
2	Total cost of section 179 property placed in service (see instructions)	2	
3	Threshold cost of section 179 property before reduction in limitation (see instructions)	3	2,620,000
4	Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-	4	0
5	Dollar limitation for tax year. Subtract line 4 from line 1. If zero or less, enter -0-. If married filing separately, see instructions	5	1,050,000
6	(a) Description of property	(b) Cost (business use only)	(c) Elected cost
	From Schedule K-1(s)		2,015
7	Listed property. Enter the amount from line 29	7	
8	Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7	8	2,015
9	Tentative deduction. Enter the smaller of line 5 or line 8	9	2,015
10	Carryover of disallowed deduction from line 13 of your 2020 Form 4562.	10	
11	Business income limitation. Enter the smaller of business income (not less than zero) or line 5. See instructions	11	96,462
12	Section 179 expense deduction. Add lines 9 and 10, but don't enter more than line 11	12	2,015
13	Carryover of disallowed deduction to 2022. Add lines 9 and 10, less line 12	13	0

Note: Don't use Part II or Part III below for listed property. Instead, use Part V.

**Part II Special Depreciation Allowance and Other Depreciation (Don't include listed property. See instructions.)**

14	Special depreciation allowance for qualified property (other than listed property) placed in service during the tax year. See instructions	14	
15	Property subject to section 168(f)(1) election	15	
16	Other depreciation (including ACRS)	16	

**Part III MACRS Depreciation (Don't include listed property. See instructions.)****Section A**

17	MACRS deductions for assets placed in service in tax years beginning before 2021	17	
18	If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here		<input type="checkbox"/>

**Section B - Assets Placed in Service During 2021 Tax Year Using the General Depreciation System**

(a) Classification of property	(b) Month and year placed in service	(c) Basis for depreciation (business/investment use only—see instructions)	(d) Recovery period	(e) Convention	(f) Method	(g) Depreciation deduction
19 a 3-year property						
b 5-year property						
c 7-year property						
d 10-year property						
e 15-year property						
f 20-year property						
g 25-year property			25 yrs.		S/L	
h Residential rental property			27.5 yrs.	MM	S/L	
i Nonresidential real property			39 yrs.	MM	S/L	
				MM	S/L	

**Section C - Assets Placed in Service During 2021 Tax Year Using the Alternative Depreciation System**

20 a Class life					S/L	
b 12-year			12 yrs.		S/L	
c 30-year			30 yrs.	MM	S/L	
d 40-year			40 yrs.	MM	S/L	

**Part IV Summary (See instructions.)**

21	Listed property. Enter amount from line 28	21	
22	Total. Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21. Enter here and on the appropriate lines of your return. Partnerships and S corporations—see instructions	22	2,015
23	For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs	23	

For Paperwork Reduction Act Notice, see separate instructions.

Form 4562 (2021)

# Virginia State Depreciation and Amortization

(Including Information on Listed Property)

OMB No. 1545-0172

2021

Attachment  
Sequence No. 179Department of the Treasury  
Internal Revenue Service (99)

▶ Attach to your tax return.

▶ Go to [www.irs.gov/Form4562](http://www.irs.gov/Form4562) for instructions and the latest information.

Name(s) shown on return ANIL GOEL	Business or activity to which this form relates Sch E: COMMERCIAL - COMMERCIAL	Identifying number 010-82-8662
--------------------------------------	---	-----------------------------------

**Part I Election To Expense Certain Property Under Section 179**

Note: If you have any listed property, complete Part V before you complete Part I.

1	Maximum amount (see instructions)	1	1,050,000
2	Total cost of section 179 property placed in service (see instructions)	2	
3	Threshold cost of section 179 property before reduction in limitation (see instructions)	3	2,620,000
4	Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-	4	0
5	Dollar limitation for tax year. Subtract line 4 from line 1. If zero or less, enter -0-. If married filing separately, see instructions	5	1,050,000
6	(a) Description of property	(b) Cost (business use only)	(c) Elected cost
7	Listed property. Enter the amount from line 29	7	
8	Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7	8	0
9	Tentative deduction. Enter the smaller of line 5 or line 8	9	0
10	Carryover of disallowed deduction from line 13 of your 2020 Form 4562.	10	
11	Business income limitation. Enter the smaller of business income (not less than zero) or line 5. See instructions	11	
12	Section 179 expense deduction. Add lines 9 and 10, but don't enter more than line 11	12	0
13	Carryover of disallowed deduction to 2022. Add lines 9 and 10, less line 12	13	0

Note: Don't use Part II or Part III below for listed property. Instead, use Part V.

**Part II Special Depreciation Allowance and Other Depreciation (Don't include listed property. See instructions.)**

14	Special depreciation allowance for qualified property (other than listed property) placed in service during the tax year. See instructions	14	
15	Property subject to section 168(f)(1) election	15	
16	Other depreciation (including ACRS)	16	

**Part III MACRS Depreciation (Don't include listed property. See instructions.)****Section A**

17	MACRS deductions for assets placed in service in tax years beginning before 2021	17	8,311
18	If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here		

**Section B - Assets Placed in Service During 2021 Tax Year Using the General Depreciation System**

(a) Classification of property	(b) Month and year placed in service	(c) Basis for depreciation (business/investment use only—see instructions)	(d) Recovery period	(e) Convention	(f) Method	(g) Depreciation deduction
19 a 3-year property						
b 5-year property						
c 7-year property						
d 10-year property						
e 15-year property						
f 20-year property						
g 25-year property			25 yrs.		S/L	
h Residential rental property			27.5 yrs.	MM	S/L	
i Nonresidential real property			39 yrs.	MM	S/L	

**Section C - Assets Placed in Service During 2021 Tax Year Using the Alternative Depreciation System**

20 a Class life					S/L	
b 12-year			12 yrs.		S/L	
c 30-year			30 yrs.	MM	S/L	
d 40-year			40 yrs.	MM	S/L	

**Part IV Summary (See instructions.)**

21	Listed property. Enter amount from line 28	21	
22	Total. Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21. Enter here and on the appropriate lines of your return. Partnerships and S corporations—see instructions	22	8,311
23	For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs	23	

For Paperwork Reduction Act Notice, see separate instructions.

Form 4562 (2021)

# Virginia State Depreciation and Amortization

(Including Information on Listed Property)

OMB No. 1545-0172

2021

Attachment  
Sequence No. 179Department of the Treasury  
Internal Revenue Service (99)

▶ Attach to your tax return.

▶ Go to [www.irs.gov/Form4562](http://www.irs.gov/Form4562) for instructions and the latest information.

Name(s) shown on return ANIL GOEL	Business or activity to which this form relates From K-1 (1120S): 02	Identifying number 010-82-8662
--------------------------------------	---	-----------------------------------

**Part I Election To Expense Certain Property Under Section 179**

Note: If you have any listed property, complete Part V before you complete Part I.

1	Maximum amount (see instructions)	1	1,050,000
2	Total cost of section 179 property placed in service (see instructions)	2	
3	Threshold cost of section 179 property before reduction in limitation (see instructions)	3	2,620,000
4	Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-	4	0
5	Dollar limitation for tax year. Subtract line 4 from line 1. If zero or less, enter -0-. If married filing separately, see instructions	5	1,050,000
6	(a) Description of property	(b) Cost (business use only)	(c) Elected cost
	From Schedule K-1(s)		2,015
7	Listed property. Enter the amount from line 29	7	
8	Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7	8	2,015
9	Tentative deduction. Enter the smaller of line 5 or line 8	9	2,015
10	Carryover of disallowed deduction from line 13 of your 2020 Form 4562.	10	
11	Business income limitation. Enter the smaller of business income (not less than zero) or line 5. See instructions	11	96,462
12	Section 179 expense deduction. Add lines 9 and 10, but don't enter more than line 11	12	2,015
13	Carryover of disallowed deduction to 2022. Add lines 9 and 10, less line 12	13	0

Note: Don't use Part II or Part III below for listed property. Instead, use Part V.

**Part II Special Depreciation Allowance and Other Depreciation (Don't include listed property. See instructions.)**

14	Special depreciation allowance for qualified property (other than listed property) placed in service during the tax year. See instructions	14	
15	Property subject to section 168(f)(1) election	15	
16	Other depreciation (including ACRS)	16	

**Part III MACRS Depreciation (Don't include listed property. See instructions.)****Section A**

17	MACRS deductions for assets placed in service in tax years beginning before 2021	17	
18	If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here		<input type="checkbox"/>

**Section B - Assets Placed in Service During 2021 Tax Year Using the General Depreciation System**

(a) Classification of property	(b) Month and year placed in service	(c) Basis for depreciation (business/investment use only—see instructions)	(d) Recovery period	(e) Convention	(f) Method	(g) Depreciation deduction
19 a 3-year property						
b 5-year property						
c 7-year property						
d 10-year property						
e 15-year property						
f 20-year property						
g 25-year property			25 yrs.		S/L	
h Residential rental property			27.5 yrs.	MM	S/L	
i Nonresidential real property			39 yrs.	MM	S/L	
				MM	S/L	

**Section C - Assets Placed in Service During 2021 Tax Year Using the Alternative Depreciation System**

20 a Class life					S/L	
b 12-year			12 yrs.		S/L	
c 30-year			30 yrs.	MM	S/L	
d 40-year			40 yrs.	MM	S/L	

**Part IV Summary (See instructions.)**

21	Listed property. Enter amount from line 28	21	
22	Total. Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21. Enter here and on the appropriate lines of your return. Partnerships and S corporations—see instructions	22	2,015
23	For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs	23	

For Paperwork Reduction Act Notice, see separate instructions.

Form 4562 (2021)

**S Corporation Shareholder Stock and  
Debt Basis Limitations**

▶ Attach to your tax return.

▶ Go to [www.irs.gov/Form7203](http://www.irs.gov/Form7203) for instructions and the latest information.

OMB No. 1545-2302

Attachment  
Sequence No. **203**

Name(s) shown on return

ANIL and NEENA GOEL

Identifying number

010-82-8662

Name of S corporation

INFORMATION CONSULTING SERVICES LLC

Employer identification number

84-1700245

Stock block (see instructions) ▶

**Part I Shareholder Stock Basis**

1	Stock basis at the beginning of the corporation's tax year . . . . .	1	
2	Basis from any capital contributions made or additional stock acquired during the tax year . . . . .	2	
3a	Ordinary business income (enter losses in Part III) . . . . .	3a	22,324
b	Net rental real estate income (enter losses in Part III) . . . . .	3b	
c	Other net rental income (enter losses in Part III) . . . . .	3c	
d	Interest income . . . . .	3d	
e	Ordinary dividends . . . . .	3e	
f	Royalties . . . . .	3f	
g	Net capital gains (enter losses in Part III) . . . . .	3g	
h	Net section 1231 gain (enter losses in Part III) . . . . .	3h	
i	Other income (enter losses in Part III) . . . . .	3i	
j	Excess depletion adjustment . . . . .	3j	
k	Tax-exempt income . . . . .	3k	
l	Recapture of business credits . . . . .	3l	
m	Other items that increase stock basis . . . . .	3m	
4	Add lines 3a through 3m . . . . .	4	22,324
5	Stock basis before distributions. Add lines 1, 2, and 4 . . . . .	5	22,324
6	Distributions (excluding dividend distributions) . . . . .	6	0
<b>Note:</b> If line 6 is larger than line 5, subtract line 5 from line 6 and report the result as a capital gain on Form 8949 and Schedule D. See instructions.			
7	Stock basis after distributions. Subtract line 6 from line 5. If the result is zero or less, enter -0-, skip lines 8 through 14, and enter -0- on line 15 . . . . .	7	22,324
8a	Nondeductible expenses . . . . .	8a	
b	Depletion for oil and gas . . . . .	8b	
c	Business credits (sections 50(c)(1) and (5)) . . . . .	8c	
9	Add lines 8a through 8c . . . . .	9	0
10	Stock basis before loss and deduction items. Subtract line 9 from line 7. If the result is zero or less, enter -0-, skip lines 11 through 14, and enter -0- on line 15 . . . . .	10	22,324
11	Allowable loss and deduction items. Enter the amount from line 47, column (c) . . . . .	11	4,511
12	Debt basis restoration (see net increase in instructions for line 23) . . . . .	12	
13	Other items that decrease stock basis . . . . .	13	
14	Add lines 11, 12, and 13 . . . . .	14	4,511
15	<b>Stock basis at the end of the corporation's tax year.</b> Subtract line 14 from line 10. If the result is zero or less, enter -0- . . . . .	15	17,813

**Part II Shareholder Debt Basis****Section A—Amount of Debt** (If more than three debts, see instructions.)

Description	Debt 1	Debt 2	Debt 3	Total
	<input type="checkbox"/> Formal note <input type="checkbox"/> Open account debt	<input type="checkbox"/> Formal note <input type="checkbox"/> Open account debt	<input type="checkbox"/> Formal note <input type="checkbox"/> Open account debt	
16 Loan balance at the beginning of the corporation's tax year . . . . .	0	0	0	0
17 Additional loans (see instructions) . . . . .	0	0	0	0
18 Loan balance before repayment. Combine lines 16 and 17 . . . . .	0	0	0	0
19 Principal portion of debt repayment (this line doesn't include interest) . . . . .	( )	( )	( )	( )
20 Loan balance at the end of the corporation's tax year. Combine lines 18 and 19 . . . . .	0	0	0	0



**Part II Shareholder Debt Basis (continued)****Section B—Adjustments to Debt Basis**

Description	Debt 1	Debt 2	Debt 3	Total
<b>21</b> Debt basis at the beginning of the corporation's tax year . . . . .	0	0	0	0
<b>22</b> Enter the amount, if any, from line 17 . . . . .	0	0	0	0
<b>23</b> Debt basis restoration (see instructions) . . . . .	0	0	0	0
<b>24</b> Debt basis before repayment. Combine lines 21, 22, and 23 . . . . .	0	0	0	0
<b>25</b> Divide line 24 by line 18 . . . . .				
<b>26</b> Nontaxable debt repayment. Multiply line 25 by line 19 . . . . .	0	0	0	0
<b>27</b> Debt basis before nondeductible expenses and losses. Subtract line 26 from line 24 . . . . .	0	0	0	0
<b>28</b> Nondeductible expenses and oil and gas depletion deductions in excess of stock basis . . . . .	0	0	0	0
<b>29</b> Debt basis before losses and deductions. Subtract line 28 from line 27. If the result is zero or less, enter -0- . . . . .	0	0	0	0
<b>30</b> Allowable losses in excess of stock basis. Enter the amount from line 47, column (d) . . . . .	0	0	0	0
<b>31</b> Debt basis at the end of the corporation's tax year. Subtract line 30 from line 29. If the result is zero or less, enter -0- . . . . .	0	0	0	0

**Section C—Gain on Loan Repayment**

<b>32</b> Repayment. Enter the amount from line 19 . . . . .	0	0	0	0
<b>33</b> Nontaxable repayments. Enter the amount from line 26 . . . . .	0	0	0	0
<b>34</b> <b>Reportable gain.</b> Subtract line 33 from line 32 . . . . .	0	0	0	0

**Part III Shareholder Allowable Loss and Deduction Items**

Description	(a) Current year losses and deductions	(b) Carryover amounts (column (e)) from the previous year	(c) Allowable loss from stock basis	(d) Allowable loss from debt basis	(e) Carryover amounts
<b>35</b> Ordinary business loss . . . . .		2,458	2,458		
<b>36</b> Net rental real estate loss . . . . .					
<b>37</b> Other net rental loss . . . . .					
<b>38</b> Net capital loss . . . . .					
<b>39</b> Net section 1231 loss . . . . .					
<b>40</b> Other loss . . . . .					
<b>41</b> Section 179 deductions . . . . .	2,015		2,015		
<b>42</b> Charitable contributions . . . . .	38		38		
<b>43</b> Investment interest expense . . . . .					
<b>44</b> Section 59(e)(2) expenditures . . . . .					
<b>45</b> Other deductions . . . . .					
<b>46</b> Foreign taxes paid or accrued . . . . .					
<b>47</b> <b>Total loss.</b> Combine lines 35 through 46 for each column. Enter the total loss in column (c) on line 11 and enter the total loss in column (d) on line 30 . . . . .	2,053	2,458	4,511	0	0

**AMT S Corporation Shareholder Stock and  
Debt Basis Limitations**

▶ Attach to your tax return.

▶ Go to [www.irs.gov/Form7203](http://www.irs.gov/Form7203) for instructions and the latest information.

OMB No. 1545-2302

Attachment  
Sequence No. **203**

Name(s) shown on return

ANIL and NEENA GOEL

Identifying number

010-82-8662

Name of S corporation

INFORMATION CONSULTING SERVICES LLC

Employer identification number

84-1700245

Stock block (see instructions) ▶

**Part I Shareholder Stock Basis**

1	Stock basis at the beginning of the corporation's tax year . . . . .	1	
2	Basis from any capital contributions made or additional stock acquired during the tax year . . . . .	2	
3a	Ordinary business income (enter losses in Part III) . . . . .	3a	22,324
b	Net rental real estate income (enter losses in Part III) . . . . .	3b	
c	Other net rental income (enter losses in Part III) . . . . .	3c	
d	Interest income . . . . .	3d	
e	Ordinary dividends . . . . .	3e	
f	Royalties . . . . .	3f	
g	Net capital gains (enter losses in Part III) . . . . .	3g	
h	Net section 1231 gain (enter losses in Part III) . . . . .	3h	
i	Other income (enter losses in Part III) . . . . .	3i	
j	Excess depletion adjustment . . . . .	3j	
k	Tax-exempt income . . . . .	3k	
l	Recapture of business credits . . . . .	3l	
m	Other items that increase stock basis . . . . .	3m	
4	Add lines 3a through 3m . . . . .	4	22,324
5	Stock basis before distributions. Add lines 1, 2, and 4 . . . . .	5	22,324
6	Distributions (excluding dividend distributions) . . . . .	6	0
	<b>Note:</b> If line 6 is larger than line 5, subtract line 5 from line 6 and report the result as a capital gain on Form 8949 and Schedule D. See instructions.		
7	Stock basis after distributions. Subtract line 6 from line 5. If the result is zero or less, enter -0-, skip lines 8 through 14, and enter -0- on line 15 . . . . .	7	22,324
8a	Nondeductible expenses . . . . .	8a	
b	Depletion for oil and gas . . . . .	8b	
c	Business credits (sections 50(c)(1) and (5)) . . . . .	8c	
9	Add lines 8a through 8c . . . . .	9	0
10	Stock basis before loss and deduction items. Subtract line 9 from line 7. If the result is zero or less, enter -0-, skip lines 11 through 14, and enter -0- on line 15 . . . . .	10	22,324
11	Allowable loss and deduction items. Enter the amount from line 47, column (c) . . . . .	11	2,053
12	Debt basis restoration (see net increase in instructions for line 23) . . . . .	12	
13	Other items that decrease stock basis . . . . .	13	
14	Add lines 11, 12, and 13 . . . . .	14	2,053
15	<b>Stock basis at the end of the corporation's tax year.</b> Subtract line 14 from line 10. If the result is zero or less, enter -0- . . . . .	15	20,271

**Part II Shareholder Debt Basis****Section A—Amount of Debt** (If more than three debts, see instructions.)

Description	Debt 1	Debt 2	Debt 3	Total
	<input type="checkbox"/> Formal note <input type="checkbox"/> Open account debt	<input type="checkbox"/> Formal note <input type="checkbox"/> Open account debt	<input type="checkbox"/> Formal note <input type="checkbox"/> Open account debt	
16 Loan balance at the beginning of the corporation's tax year . . . . .	0	0	0	0
17 Additional loans (see instructions) . . . . .	0	0	0	0
18 Loan balance before repayment. Combine lines 16 and 17 . . . . .	0	0	0	0
19 Principal portion of debt repayment (this line doesn't include interest) . . . . .	( )	( )	( )	( )
20 Loan balance at the end of the corporation's tax year. Combine lines 18 and 19 . . . . .	0	0	0	0

**Part II Shareholder Debt Basis (continued)****Section B—Adjustments to Debt Basis**

Description	Debt 1	Debt 2	Debt 3	Total
<b>21</b> Debt basis at the beginning of the corporation's tax year . . . . .	0	0	0	0
<b>22</b> Enter the amount, if any, from line 17 . . . . .	0	0	0	0
<b>23</b> Debt basis restoration (see instructions) . . . . .	0	0	0	0
<b>24</b> Debt basis before repayment. Combine lines 21, 22, and 23 . . . . .	0	0	0	0
<b>25</b> Divide line 24 by line 18 . . . . .				
<b>26</b> Nontaxable debt repayment. Multiply line 25 by line 19 . . . . .	0	0	0	0
<b>27</b> Debt basis before nondeductible expenses and losses. Subtract line 26 from line 24 . . . . .	0	0	0	0
<b>28</b> Nondeductible expenses and oil and gas depletion deductions in excess of stock basis . . . . .	0	0	0	0
<b>29</b> Debt basis before losses and deductions. Subtract line 28 from line 27. If the result is zero or less, enter -0- . . . . .	0	0	0	0
<b>30</b> Allowable losses in excess of stock basis. Enter the amount from line 47, column (d) . . . . .	0	0	0	0
<b>31</b> Debt basis at the end of the corporation's tax year. Subtract line 30 from line 29. If the result is zero or less, enter -0- . . . . .	0	0	0	0

**Section C—Gain on Loan Repayment**

<b>32</b> Repayment. Enter the amount from line 19 . . . . .	0	0	0	0
<b>33</b> Nontaxable repayments. Enter the amount from line 26 . . . . .	0	0	0	0
<b>34</b> <b>Reportable gain.</b> Subtract line 33 from line 32 . . . . .	0	0	0	0

**Part III Shareholder Allowable Loss and Deduction Items**

Description	(a) Current year losses and deductions	(b) Carryover amounts (column (e)) from the previous year	(c) Allowable loss from stock basis	(d) Allowable loss from debt basis	(e) Carryover amounts
<b>35</b> Ordinary business loss . . . . .					
<b>36</b> Net rental real estate loss . . . . .					
<b>37</b> Other net rental loss . . . . .					
<b>38</b> Net capital loss . . . . .					
<b>39</b> Net section 1231 loss . . . . .					
<b>40</b> Other loss . . . . .					
<b>41</b> Section 179 deductions . . . . .	2,015		2,015		
<b>42</b> Charitable contributions . . . . .	38		38		
<b>43</b> Investment interest expense . . . . .					
<b>44</b> Section 59(e)(2) expenditures . . . . .					
<b>45</b> Other deductions . . . . .					
<b>46</b> Foreign taxes paid or accrued . . . . .					
<b>47</b> <b>Total loss.</b> Combine lines 35 through 46 for each column. Enter the total loss in column (c) on line 11 and enter the total loss in column (d) on line 30 . . . . .	2,053	0	2,053	0	0

**Line 19 (2210) - Penalty Calculation**

	Estimated Tax Payments	Due Date	Required Pymt	Amount Paid	Balance Due	# of Days	Penalty
<b>1</b>	First quarter estimated payments	4/15/2021	6,699		6,699		
	4/15/2021 payment			1,962	4,737	0	0
	6/15/2021 payment			1,962	2,775	61	10
	9/15/2021 payment			1,962	813	153	25
	1/15/2022 payment			813		275	18
	<b>Total First Quarter Amounts</b>			6,699			53
<b>2</b>	Second quarter estimated payments	6/15/2021	6,699		6,699		
	1/15/2022 payment			1,148	5,551	214	20
	Penalty on remaining balance				5,551	304	132
	<b>Total Second Quarter Amounts</b>			1,148			152
<b>3</b>	Third quarter estimated payments	9/15/2021	6,699		6,699		
	Penalty on remaining balance				6,699	212	108
	<b>Total Third Quarter Amounts</b>			0			108
<b>4</b>	Fourth quarter estimated payments	1/18/2022	6,700		6,700		
	Penalty on remaining balance				6,700	87	40
	<b>Total Fourth Quarter Amounts</b>			0			40
<b>5</b>	<b>Total Penalty</b>						353

<u>Interest Rate Period:</u>	<u>Interest Rate:</u>	<u>Interest Rate Period:</u>	<u>Interest Rate:</u>	<u>Interest Rate Period:</u>	<u>Interest Rate:</u>
4/15/2021 to 7/1/2021	3%	12/31/2021 to 4/1/2022	3%	9/30/2022 to 1/1/2023	0%
6/30/2021 to 10/1/2021	3%	3/31/2022 to 7/1/2022	0%	12/31/2022 to 2/16/2023	0%
9/30/2021 to 1/1/2022	3%	6/30/2022 to 10/1/2022	0%		

**Summary of Unadjusted Basis of Qualified Property (4562)**

12/31/2021

**Summary of Qualified Property by Activity**

	Activity	Unadjusted Cost or Basis
1	Sch C: 01 . . . . .	0
2	Sch E: COMMERCIAL . . . . .	381,000
3	K-1 (1065): 02 . . . . .	0
4	K-1 (1065): 03 . . . . .	0
5	K-1 (1120S): 02 . . . . .	0

**Detail of Qualified Property**

	Activity	Asset Description	Date In Service	Recovery Period	Years in Service	Total Cost or Basis	Business/Time Use Percent	Unadjusted Cost or Basis
6	Sch E: COMMERCIAL	OFFICE	8/3/2015	39.0	7	324,144	100.00%	324,144
7	Sch E: COMMERCIAL	OFFICE FURNISHING	8/3/2015	5.0	7	56,856	100.00%	56,856

## Electronic Filing Information (4868)

### Signature Method (Note: When filing status is 'MFJ,' both filers must use PINs.)

- ☒ Practitioner PIN. Use only Section (A) below.
- ☐ Self-Select PIN. Use Sections (A) and (B) below.

### PIN Information (Enter information below and then confirm the information on the 'PIN' tab)

<b>(A) Practitioner and Self-Select PIN</b>			
	PIN (5 Digits)	T/S entered	ERO entered
Taxpayer PIN:	18662	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Spouse PIN	19699	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Date Signed	4/18/2022		
ERO PIN	10158		

<b>(B) Self-Select PIN Only:</b>		
Prior Year PIN	Prior Year AGI	Date of Birth

[Click here for Knowledge Base Article information about Prior Year AGI.](#)

If e-filing Form 4868, you must fill out the 8878 (IRS e-file Signature Authorization Form).

### EFIN

Enter your 6-digit EFIN number. Note: You must enter the EFIN through the Preparer Manager.  
 EFIN: 542060

### Submission ID

The Submission ID for this e-File will be computed automatically when an EFIN is entered above. It will only be regenerated if a 'Rejected by EFC' or 'Rejected by Agency' acknowledgment is received and the e-File is recreated.  
 Submission ID: 5420602022108lajwaxj

### ERO

(Enter data in the Preparer Manager)

ERO's name Tamera D Wolverton		Check if self-employed <input type="checkbox"/>	ERO's SSN or PTIN P00392196
Firm's name Claros & Wolverton Tax and Accounting Associates		ERO's EIN 83-1940486	
Address 22082 Avonworth Sq		Phone 571-252-3818	
City Broadlands	State VA	ZIP code 20148	

### Preparer

(Enter data in the Preparer Manager)

Preparer's name Tamera D Wolverton		Non-paid prep type	Check if self-employed <input type="checkbox"/>	Preparer's SSN or PTIN P00392196
Firm's name Claros & Wolverton Tax and Accounting Associates		EIN 83-1940486		
Address 22082 Avonworth Sq		Phone 571-252-3818		
City Broadlands	State VA	ZIP code 20148		

**Tax Year 2021 Jurat/Disclosure - Code I Text**  
**Form 4868 using Practitioner PIN Method**  
**(with Electronic Funds Withdrawal). Form 8878 is required.**

---

**Consent to Disclosure**

I consent to allow my Intermediate Service Provider, transmitter, or Electronic Return Originator (ERO) to send this form to IRS and to receive the following information from IRS: (a) Acknowledgment of receipt or reason for rejection of transmission, and (b) If delayed, reason for any delay in processing.

**Electronic Funds Withdrawal Consent**

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 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 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 am signing this Electronic Funds Withdrawal Consent by entering my PIN below**

Taxpayer's PIN: 18662

Date (all numeric): 04/18/2022

Spouse's PIN: 19699

Date (all numeric): 04/18/2022

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**Line 1 (1040) - Wages, Salaries, Tips, etc.****W-2 Wages, Salaries, Tips, etc.**

		Filer	Spouse
1	Wages (W-2) . . . . .	21,780	67,610
2	Statutory wages (Sch C, 1040) . . . . .	0	0
3	Subtract line 2 from line 1 . . . . .	21,780	67,610
	Total W-2 Wages, Salaries, Tips, etc. . . . .		89,390

**Non W-2 Wages, Salaries, Tips, etc.**

4	Scholarship and fellowship grants not reported on W-2 . . . . .	0	0
5	Foreign employer compensation not reported on W-2 . . . . .	0	0
6	Wages received as a household employee. An employer is not required to provide a W-2 . . . . .		
7	Nonemployee compensation (1099-NEC) . . . . .	0	0
8	Disability or deferrals (1099-R) . . . . .	0	0
9	Excess reimbursement (2106) . . . . .	0	0
10	Taxable dependent care benefits (2441) . . . . .	0	0
11	Excess reimbursement (3903) . . . . .	0	0
12	Taxable tips (4137) . . . . .	0	0
13	Total wages (8919) . . . . .	0	0
14	Taxable benefits (8839) . . . . .	0	0
15	Excess salary deferrals (Different limits may apply. See instructions) . . . . .		
16	Clergy excess allowance . . . . .	0	0
17			
18			
19	Subtotal for filer and spouse . . . . .	0	0
	Total Non W-2 Wages, Salaries, Tips, etc. . . . .		0

**Total Wages, Salaries, Tips, etc.**

20	Total wages, salaries, tips, etc. . . . .	21,780	67,610
	Less exclusion of prior year adoption benefits (8839) . . . . .	0	0
	Less retired on disability public service officers (PSO) excluded insurance premiums . . . . .	0	0
	Total . . . . .		89,390



**Line 11, Section A (2210) - Estimated Tax Paid and Tax Withheld**

Tax Withheld		Date Paid	Amount
1	First quarter tax withheld: . . . . .	4/15/2021	1,962
2	Second quarter tax withheld: . . . . .	6/15/2021	1,962
3	Third quarter tax withheld: . . . . .	9/15/2021	1,962
4	Fourth quarter tax withheld: . . . . .	1/15/2022	1,961

### Estimated Payments

<b>Estimated Payments and Tax Withheld Summary</b>	
Estimated tax paid and tax withheld before the end of the first quarter (Line 19, column (a))	1,962
Estimated tax paid and tax withheld during the second quarter (Line 19, column (b))	1,962
Estimated tax paid and tax withheld during the third quarter (Line 19, column (c))	1,962
Estimated tax paid and tax withheld during the fourth quarter (Line 19, column (d))	1,961
Estimated tax paid after the close of the fourth quarter	0

**Line 5a (Sch A (1040)) - State and Local Taxes****State and local income taxes**

- 1 2020 state tax overpayment applied to your 2021 state estimated tax . . . . . **1** 0
- 2 2020 state tax payment paid with extension/return:

State:	VA							
Payment Amount:	5,996							
Extension Amount:								

**2** 5,996

- 3 2020 state fourth quarter and other state estimates (paid in 2021):

State:								
Payment Amount:								

**3** 0

- 4 State quarterly estimated tax payments made in 2021 . . . . . **4** 0
- 5 Other 2021 state estimated tax payments made in 2021 . . . . . **5** 0
- 6 Amount of state and local income taxes withheld from Form W-2 for 2021 . . . . . **6** 3,980
- 7 Amount of state and local income taxes withheld from Form W-2G for 2021 . . . . . **7** 0
- 8 Amount of state and local income taxes withheld from Form 1099-R for 2021 . . . . . **8** 0
- 9 Amount of state and local income taxes withheld from Form 1099-MISC for 2021 . . . . . **9** 0
- 10 Amount of state and local income taxes withheld from Form 1099-NEC for 2021 . . . . . **10** 0
- 11 Amount of state and local income taxes withheld from Form 1099-G for 2021 . . . . . **11** 0
- 12 Amount of state income taxes withheld from Form 1099-K for 2021 . . . . . **12** 0
- 13 Amount of state income taxes withheld from Form 1099-INT for 2021 . . . . . **13** 0
- 14 Amount of state income taxes withheld from Form 1099-DIV for 2021 . . . . . **14** 0
- 15 Amount of taxes included in excess deductions on termination from K-1 (1041) for 2021 . . . . . **15** 0

**16 Deductible state or local tax from Form W-2**

- a AK Employee paid AK State Unemployment . . . . . **16a** 0
- b CA State Disability Insurance/ Paid Family Leave . . . . . **16b** 0
- c KY Rural Economic Development Act . . . . . **16c** 0
- d NJ State Disability Insurance . . . . . **16d** 0
- e NJ Unemployment Insurance/Health Care/Workforce Development . . . . . **16e** 0
- f NJ Family Leave Insurance program . . . . . **16f** 0
- g NY Nonoccupational Disability Fund . . . . . **16g** 0
- h RI Temporary Disability Insurance . . . . . **16h** 0
- i WA Supplemental Workers Compensation Fund . . . . . **16i** 0
- j PA Unemployment Insurance . . . . . **16j** 0
- k Other deductible state or local tax . . . . . **16k** 0

**State Use Only:**

State:								
State's part of Ln 16k:								

- 16l** 0

Other state and local taxes paid in 2021:

- 17** State **17**
- 18** State **18**
- 19** Income tax paid to U.S. possessions . . . . . **19** 0
- 20** Total state and local income taxes . . . . . **20** 9,976

**State and local general sales taxes**

Optional state sales tax

- a Enter the adjusted gross income amount from Form 1040 . . . . . **a** 207,504

Enter the amount of the following nontaxable items:

- b Tax-exempt interest from Form 1040 . . . . . **b** 0
- c Veterans' benefits . . . . . **c**
- d Nontaxable combat pay . . . . . **d** 0
- e Workers' Compensation . . . . . **e**
- f Nontaxable part of social security/railroad retirement . . . . . **f** 0
- g Nontaxable part of IRA, pension, or annuity distributions . . . . . **g** 0
- h Public assistance payments . . . . . **h**
- i  **i**

- 21** Add lines a through i, use this income with the tables in instructions . . . . . **21** 207,504

- 22** State . . . . . VA
- 23** Days in state . . . . . 365
- 24** Family size, while in state . . . . . 3 0 0 0

25	Income . . . . .	207,504	0	0	0
26	Enter amount from state sales tax tables . . . . .	951	0	0	0
27	Multiply line 26 by line 23 divided by 365 . . . . .	951	0	0	0

Next. If, for all of 2021, you lived only in Connecticut, the District of Columbia, Indiana, Kentucky, Maine, Maryland, Massachusetts, Michigan, New Jersey, or Rhode Island skip lines 28 through 35, enter -0- on line 36, and go to line 37. Otherwise, go to line 28.

☐

- 28 Did you live in Alaska, Arizona, Arkansas, Colorado, Georgia, Illinois, Louisiana, Mississippi, Missouri, New York, North Carolina, South Carolina, Tennessee, Utah or Virginia in 2021? . . . . .

☐ No

☐ No

☐ No

☐ No

☒ Yes

☐ Yes

☒ Yes

☐ Yes

If line 28 is No, skip lines 29 through 31 and go to 32.

- 29 Enter which optional table to use for the local general sales tax (see instructions) . . . . .
- 30 Local general sales tax from tables (see instructions) . . . . .
- 31 Multiply line 30 by line 23 divided by 365 . . . . .
- 32 Did your locality impose a local general sales tax in 2021? Residents of California and Nevada see instructions . . . . .

B

248

0

0

0

248

0

0

0

☐ No

☐ No

☒ No

☐ No

☐ Yes

☒ Yes

☐ Yes

☐ Yes

If line 32 is No, skip lines 33 through 35, enter -0- on 36, and go to 37.

- 33 Enter local general sales tax rate . . . . .

If line 28 is Yes, skip lines 34 and 35 and go to line 36.

34	Enter state general sales tax rate . . . . .	0.00000%	0.00000%	0.00000%	0.00000%
35	Divide line 33 by line 34 . . . . .	0.0000	0.0000	0.0000	0.0000
36	If line 30 is zero, multiply line 27 by line 35, otherwise multiply line 31 by line 33 (If using line 33, omit percentage. Ex. if line 33 is 6% use 6.0) . . . . .	0	0	0	0
37	General sales taxes paid on specified items . . . . .				
38	State and local general sales taxes . . . . .	951	0	0	0

39 Enter the total of line 38 (all columns) . . . . . 39 951

40 Actual state and local general sales tax . . . . . 40

☐ Check if filing status is MFS and spouse used optional tables.

41 Total state and local general sales tax deduction. Enter the larger of line 39 or line 40 (if married filing separately, see instructions) . . . . . 41 951

☐ Check ("X") this box to force state and local income taxes deduction.

☐ Check ("X") this box to force state and local general sales tax deduction.

42 State and local income tax/general sales tax deduction . . . . . 42 9,976

**Line 5b (Sch A (1040)) - State and Local Real Estate Taxes**

		Home Office																																	
		1	2	3	4																														
1a	Principal residence . . . . .					1a	7,456																												
1b	Principal residence . . . . .					1b																													
	Total principal residence . . . . .					1	7,456																												
2	Real estate taxes from Schedule E properties . . . . .					2	0																												
<div style="display: flex; justify-content: space-between;"> <div> <b>3</b> Other real estate (not held for investment):            a _____            b _____            c _____            d _____            e _____         </div> <div> <table border="0"> <thead> <tr> <th colspan="4">Home Office</th> </tr> <tr> <th>1</th> <th>2</th> <th>3</th> <th>4</th> </tr> </thead> <tbody> <tr><td></td><td></td><td></td><td></td></tr> <tr><td></td><td></td><td></td><td></td></tr> <tr><td></td><td></td><td></td><td></td></tr> <tr><td></td><td></td><td></td><td></td></tr> <tr><td></td><td></td><td></td><td></td></tr> </tbody> </table> </div> <div>           3a _____            3b _____            3c _____            3d _____            3e _____         </div> </div>								Home Office				1	2	3	4																				
Home Office																																			
1	2	3	4																																
	Total other real estate (not held for investment) . . . . .					3	0																												
4	a Real estate taxes on all properties not held for investment . . . . .					4a	7,456																												
	b Real estate taxes allocated on Home Office Expense Worksheet . . . . .					4b	0																												
	Subtract line 4b from line 4a . . . . .					4	7,456																												
5	Real estate held for investment:																																		
	a _____					5a																													
	b _____					5b																													
	c _____					5c																													
	d _____					5d																													
	e _____					5e																													
	Total other real estate held for investment . . . . .					5	0																												
6	Total state and local real estate taxes (add line 4 and line 5) . . . . .					6	7,456																												

**Line 5c (Sch A (1040)) - State and Local Personal Property Taxes**

1	Non-business portion of vehicle personal property taxes from Vehicle Worksheets . . . . .	1	0
2	PPTAX . . . . .	2	334
3	PPTAX . . . . .	3	
4	_____	4	
5	_____	5	
6	_____	6	
7	Total . . . . .	7	334

**Line 8a (Sch A (1040)) - Home Mortgage Interest and Points on Form 1098**

1 Lender's Name	NOT used to buy, build, or improve a qualified residence	USED for investment assets	Home Office				Total Mortgage Interest	Fully Deductible Points
			1	2	3	4		
a TRUIST BANK							1a 4,854	1a
b							1b	1b
c							1c	1c
d							1d	1d
e							1e	1e
f							1f	1f
g							1g	1g
h							1h	1h
i Mortgage interest from Schedule E							1i 0	1i
j Interest difference not reported above. Explain:							1j	1j
Total of line 1							1	4,854

**Qualified Loan Limit - Part I**

2 Enter the average balance of all your grandfathered debt.	2	
3 Enter the average balance of all your home acquisitions debt.	3	
<input type="checkbox"/> Check the box if the loan was taken out after December 15, 2017.		
4 Enter \$1,000,000 (\$500,000 if married filing separately)*	4	1,000,000
5 Enter the LARGER of the amounts on line 2 or the amount on line 4	5	1,000,000
6 Add the amounts on lines 2 and 3. Enter the total here	6	0
7 Enter the SMALLER of the amount on line 5 or the amount on line 6. This is your qualified loan limit	7	0

\* See Pub 936 for more details and exceptions.

**Deductible Home Mortgage Interest - Part II**

8 Enter the total of the average balances of all mortgages on all qualified homes.	8	
If line 7 is less than line 8, Go on to line 9.		
If line 7 is equal to or more than line 8, go to line 11. All of your interest on all the mortgages included on line 8 is deductible as home mortgage interest on Schedule A (Form 1040)		
9 Enter the total amount of interest that you paid.	9	0
10 Divide the amount on line 7 by the amount on line 8. Enter as a decimal (rounded to 3 places)	10	0.000
11 Multiply the amount on line 9 by the decimal amount on line 10. If you skipped lines 9 & 10, enter amount from line 1. This is your DEDUCTIBLE HOME MORTGAGE INTEREST	11	4,854
a Deductible home mortgage interest for line 8a	a	4,854
b Deductible home mortgage interest for line 8b	b	0
12 Reductions in amounts deductible on Schedule A		
a Subtract the amount on line 11a from the amount on line 9.	a	0
This is NOT home mortgage interest	b	0
b Form 8396 allocation.	c	0
c Mortgage interest and points allocated on Home Office Expense Worksheet	d	
d		
Total of Lines 12b - 12d	12	0
13 Subtract line 12 from line 11a	13	4,854

**Line 11 (Sch A (1040)) - Gifts By Cash or Check**

	Type of Charity	Total:
3 From K1 Input Worksheet (1120S) - Charitable cash contributions (60%)	60%	3
Miscellaneous gifts by cash or check:		Total: 10,050
1 INTERNATIONAL GAUDIYA VEDANTA SOCIETY	60%	1

## Line 12 (Sch A (1040)) - Gifts Other Than By Cash or Check

		Total:	450
		Type of Charity	
Miscellaneous gifts other than by cash or check:		Total:	450
1	GOODWILL SALVATION ARMY	50% 1	450

## Line 1 (Sch C (1040)) - Gross Receipts or Sales

1	Gross receipts or sales NOT reported on 1099-MISC (non statutory employee income)		0
	Total . . . . .	1	0
2	Miscellaneous income from Form 1099-MISC (Complete Form 1099-MISC input worksheet)		
	Total . . . . .	2	0
3	Nonemployee compensation from Form 1099-NEC (Complete Form 1099-NEC input worksheet)		
	Total . . . . .	3	0
4	Gross amount of payment card/third party network transactions from Form 1099-K (Complete Form 1099-K input worksheet)		
	Payer Name	Amount	
1	INTUIT PAYMENT SOLUTIONS	7,832	
	Total . . . . .	4	7,832
5	Statutory employee income from Form W-2 (Complete Form W-2 input worksheet)		
	Total . . . . .	5	0
6	Professional gambler winnings from Form W2-G (Complete Form W2-G input worksheet)		
	Total . . . . .	6	0
7	Gross profit on collected amounts from Installment sale of certain residential lots and timeshares . . . . .		7 0
8	Total . . . . .	8	7,832

**Gain / Loss Summary (8949)**

<b>Federal</b>		<b>Short Term</b>	<b>Long Term</b>
1	Proceeds (sales price) . . . . .	1 904,987	19,552
2	Gain (Loss) . . . . .	2 92,246	4,857
3	28% Gain (Loss) . . . . .	3	0
<b>AMT</b>			
4	Proceeds (sales price) . . . . .	4 904,987	19,552
5	Gain (Loss) . . . . .	5 92,246	4,857
6	28% Gain (Loss) . . . . .	6	0
<b>State</b>			
7	Proceeds (sales price) . . . . .	7 904,987	19,552
8	Gain (Loss) . . . . .	8 92,246	4,857

**Other Income Not Reported on 1099-MISC (Sch E (1040) Page 1)**

		Total	10,500	10,500
Property: COMMERCIAL		Income	Full	
Payer Name		Type	Amount	Allowed
1	RENTS	Rental	10,500	10,500
2				0

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**Line 22 (Sch E (1040) Page 1) - Allowed Amounts for COMMERCIAL**

	Amount Before Limitations	After At-Risk Limitation	After Passive Limitation	Current Year Allowed Amounts
Ordinary income (loss) excluding depreciation . . . . .	-4,464			
Depreciation (less Section 179) . . . . .	-8,311			
<b>Net ordinary income (loss) (less Section 179) . . . . .</b>	<b>-12,775</b>	<b>-12,775</b>	<b>0</b>	<b>0</b>
Short-term capital income (loss) . . . . .	0	0	0	0
Long-term capital income (loss) - Non 28% . . . . .	0	0	0	0
Long-term capital income (loss) - 28% . . . . .	0	0	0	0
Section 1231 income (loss) . . . . .	0	0	0	0
Ordinary income (loss) (Form 4797, Line 10) . . . . .	0	0	0	0
			After Business Income*	
<b>*Note: Please see Form 4562 for Section 179 limitations</b>				
Section 179 expense . . . . .	0	0	0	0
Total income (losses) and deductions . . . . .	-12,775	-12,775	0	0

**Amounts reported on Schedule E**

	Regular	AMT
1 Passive loss allowed from Form 8582 . . . . .	1 0	0
2 Passive income . . . . .	2 0	0
3 Nonpassive loss allowed . . . . .	3 0	0
4 Nonpassive income . . . . .	4 0	0
5 Add lines 1 through 4. Enter amount on Schedule E, Line 22 . . . . .	5 0	0

**Summary of Section 199A Income for COMMERCIAL (Sch E (1040) Page 1)**

	Amount Before Limitations	After At-Risk Limitation	After Passive Limitation	Current Year Allowed Amounts
Net ordinary income (loss) excluding Section 179 . . . . .	-12,775	-12,775	0	-12,775
Section 1231 loss . . . . .	0	0	0	0
Ordinary income (loss) (Form 4797, Line 10) . . . . .	0	0	0	0
Section 179 expense . . . . .	0	0	0	0
Total income (losses) and deductions . . . . .	-12,775	-12,775	0	-12,775

**Line 22 (Sch E (1040) Page 1) - AMT Allowed Amounts for COMMERCIAL**

	Amount Before Limitations	After At-Risk Limitation	After Passive Limitation	Current Year Allowed Amounts
Ordinary income (loss) . . . . .	-12,775	-12,775	0	0
Short-term capital income (loss) . . . . .	0	0	0	0
Long-term capital income (loss) - Non 28% . . . . .	0	0	0	0
Long-term capital income (loss) - 28% . . . . .	0	0	0	0
Section 1231 income (loss) . . . . .	0	0	0	0
Ordinary income (loss) (Form 4797, Line 10) . . . . .	0	0	0	0
			After Business Income*	
<b>*Note: Please see Form 4562 for Section 179 limitations</b>				
Section 179 expense . . . . .	0	0	0	0
Total income (losses) and deductions . . . . .	-12,775	-12,775	0	0

**Line 2 (Sch SE (1040)) - Net Business Profit or (Loss) Worksheet**

<b>1a</b>	From Schedule C (Form 1040) - Profit or Loss From Business . . . . .	<b>1a</b>	0
<b>1b</b>	From Clergy Worksheet 3 . . . . .	<b>1b</b>	0
<b>1c</b>	Amount from line 1a or 1b whichever is applicable . . . . .	<b>1c</b>	0
<b>2</b>	From 1099 NEC Input Worksheet - Self-employment income reported as other income . . . . .	<b>2</b>	0
<b>3</b>	From K-1 Input Worksheet (1065) - Self-employment nonfarm income . . . . .	<b>3</b>	-25
<b>4</b>	LESS from K-1 Input Worksheet (1065) - Sec. 179 expense deduction . . . . .	<b>4</b>	0
<b>5</b>	LESS from K-1 Input Worksheet (1065) - Unreimbursed partnership expenses . . . . .	<b>5</b>	0
<b>6</b>		<b>6</b>	
<b>7</b>		<b>7</b>	
<b>8</b>		<b>8</b>	
<b>9</b>		<b>9</b>	
<b>10</b>		<b>10</b>	
<b>11</b>		<b>11</b>	
<b>12</b>	Total for net business profit or (loss) . . . . .	<b>12</b>	-25

**Line 2n (6251) - Loss Limitations**

		<b>Regular</b>	<b>AMT</b>
<b>1</b>	Basis Limitations		
<b>1a</b>	From K-1 Input (1065) . . . . .	<b>1a</b> 0	0
<b>1b</b>	From K-1 Input (1120S) . . . . .	<b>1b</b> 17,851	20,309
<b>1c</b>		<b>1c</b>	
<b>1d</b>	Total Basis Limitations . . . . .	<b>1d</b> 17,851	20,309
<b>2</b>	At-Risk Limitations		
<b>2a</b>	From Schedules C . . . . .	<b>2a</b> 0	0
<b>2b</b>	From Schedules E . . . . .	<b>2b</b> 0	0
<b>2c</b>	From Schedules F . . . . .	<b>2c</b> 0	0
<b>2d</b>	From Form 4835 . . . . .	<b>2d</b> 0	0
<b>2e</b>	From K-1 Input (1065) . . . . .	<b>2e</b> 0	0
<b>2f</b>	From K-1 Input (1120S) . . . . .	<b>2f</b> 0	0
<b>2g</b>		<b>2g</b>	
<b>2h</b>	Total At-Risk Limitations . . . . .	<b>2h</b> 0	0
<b>3</b>	Loss limitations adjustment . . . . .	<b>3</b>	2,458

**Line 2 (8880) - Employee Contributions**

		<b>(a) Filer</b>	<b>(b) Spouse</b>
<b>1</b>	Section 401(k) elective deferrals (W-2, code D) . . . . .	<b>1</b> 0	15,864
<b>2</b>	Section 403(b) elective deferrals (W-2, code E) . . . . .	<b>2</b> 0	0
<b>3</b>	Section 402A Designated Roth contributions (W-2, codes AA and BB) . . . . .	<b>3</b> 0	0
<b>4</b>	Section 457(b) Designated Roth contributions (W-2, code EE) . . . . .	<b>4</b> 0	0
<b>5</b>	Section 408(k)(6) elective deferrals (SEP) (W-2, code F) . . . . .	<b>5</b> 0	0
<b>6</b>	Section 457(b) deferred compensation plan (W-2, code G) . . . . .	<b>6</b> 0	0
<b>7</b>	Section 501(c)(18)(D) elective deferrals (W-2, code H) . . . . .	<b>7</b> 0	0
<b>8</b>	Contributions to a section 408(p) SIMPLE (W-2, code S) . . . . .	<b>8</b> 7,720	0
<b>9</b>	Voluntary contributions to a qualified retirement plan (as defined in sec. 4974(c)) . . . . .	<b>9</b>	
<b>10</b>	Self-employed SEP and qualified plans . . . . .	<b>10</b> 0	0
<b>11</b>		<b>11</b>	
<b>12</b>		<b>12</b>	
<b>13</b>	Total . . . . .	<b>13</b> 7,720	15,864

**Line 11 (8880) - Credit Limit Worksheet**

<b>1</b>	Enter total tax from Form 1040 or Form 1040NR . . . . .	<b>1</b>	30,336
<b>2</b>	Total of foreign tax credit, child and dependent care expenses credit, education credits, elderly or disabled credit and the amount on Form 8978, line 14 . . . . .	<b>2</b>	62
<b>3</b>	Subtract line 2 from line 1. If zero or less, stop; the credit cannot be claimed . . . . .	<b>3</b>	30,274

**Line 6 (8582) - Modified Adjusted Gross Income**

<b>Income</b>									
1	Wages					1		89,390	
2	Interest income before Series EE Bond exclusion					2		809	
3	Dividend income					3		1,466	
4	Tax refund					4		0	
5	Alimony received					5		0	
6	Nonpassive business income					6		0	
7	Royalty and nonpassive rental activities income					7		0	
8	Nonpassive partnership income					8		-19	
9	Nonpassive S corporation income					9		17,851	
10	Nonpassive farm rental income					10		0	
11	Nonpassive farm income					11		0	
12	Nonpassive estate and trust income					12		0	
13	Real estate mortgage investment conduits					13		0	
14	Form 4797, Part I	Federal	Passive		For MAGI				
a	Section 1231 gain/loss (Form 4797)	0	0	14a	0				
b	Section 1231 gain (Form 4684)	0		14b	0				
c	Section 1231 gain (Form 6252)	0	0	14c	0				
d	Section 1231 gain/loss (Form 8824)	0		14d	0				
15	Form 4797, Part II	Federal	Passive		For MAGI				
a	Ordinary gains (Form 4797)	0	0	15a	0				
b	Ordinary gain/loss (Form 4684)	0		15b	0				
c	Ordinary gains (Form 6252)	0	0	15c	0				
d	Ordinary gains (Form 8824)	0		15d	0				
e	Form 4797 nonpassive gains or losses reported on Form 1040					15e		0	
16	Capital gains and losses	Total	Passive		MAGI Amount				
a	Capital gains and losses (Sch D)	98,007	0	16a	98,007				
b	From Form 2439	0		16b	0				
c	From Form 4684	0		16c	0				
d	From Form 4797	0	0	16d	0				
e	From Form 6252	0	0	16e	0				
f	From Form 6781	0		16f	0				
g	From Form 8824	0	0	16g	0				
h	Gains and losses from Sch K-1	0	0	16h	0				
i	Capital gain distributions			16i	0				
j	Capital loss carryover			16j	( )				
k	Total nonpassive capital gains and losses			16k	98,007				
l	Total nonpassive loss released by capital gains BEFORE limitation					16l		0	
m	Remaining nonpassive loss subject to loss limitation			16m	0				
n	Loss limitation (\$1,500 if MFS, \$3,000 for any other filing status)			16n	-3,000				
o	Nonpassive capital gains or losses after limitation					16o		98,007	
17	Taxable IRA distributions					17		0	
18	Taxable pensions distributions					18		0	
19	Unemployment compensation					19		0	
20	Other income					20		0	
21						21			
22						22			
23	Total income. Add lines 1 through 22					23		207,504	
<b>Adjustments</b>									
24	Educator expenses			24	0				
25	Certain business expenses of reservists, performing artists, etc			25	0				
26	Moving expenses			26	0				
27	Self-employed health insurance deduction			27	0				
28	Penalty on early withdrawals of savings			28	0				
29	Alimony paid			29	0				
30	Self-employed SEP, SIMPLE, and qualified plans			30	0				
31	Health savings account deduction			31	0				
32	Other adjustments			32	0				
33				33					
34				34					
35	Total adjustments. Add lines 24 through 34					35		0	
36	Exclusion amount from employer provided adoption assistance					36		0	
37	Modified adjusted gross income. Line 23 minus line 35 plus line 36					37		207,504	

Form **8582****AMT Passive Activity Loss Limitations**

OMB No. 1545-1008

**2021**Department of the Treasury  
Internal Revenue Service (99)▶ **DO NOT FILE.**▶ **Keep for your records.**Attachment  
Sequence No. **858**

Name(s) shown on return

ANIL and NEENA GOEL

Identifying number

010-82-8662

**Part I 2021 Passive Activity Loss****Caution:** Complete Parts IV and V before completing Part I.**Rental Real Estate Activities With Active Participation** (For the definition of active participation, see **Special Allowance for Rental Real Estate Activities** in the instructions.)

<b>1a</b> Activities with net income (enter the amount from Part IV, column (a)) . . . . .	<b>1a</b>		
<b>b</b> Activities with net loss (enter the amount from Part IV, column (b)) . . . . .	<b>1b</b>	( 12,775 )	
<b>c</b> Prior years' unallowed losses (enter the amount from Part IV, column (c)) . . . . .	<b>1c</b>	( 1,583 )	
<b>d</b> Combine lines 1a, 1b, and 1c. . . . .	<b>1d</b>	( 14,358 )	

**All Other Passive Activities**

<b>2a</b> Activities with net income (enter the amount from Part V, column (a)) . . . . .	<b>2a</b>		
<b>b</b> Activities with net loss (enter the amount from Part V, column (b)) . . . . .	<b>2b</b>	( )	
<b>c</b> Prior years' unallowed losses (enter the amount from Part V, column (c)) . . . . .	<b>2c</b>	( )	
<b>d</b> Combine lines 2a, 2b, and 2c. . . . .	<b>2d</b>	0	

<b>3</b> Combine lines 1d and 2d. If this line is zero or more, stop here and include this form with your return; all losses are allowed, including any prior year unallowed losses entered on line 1c or 2c. Report the losses on the forms and schedules normally used . . . . .	<b>3</b>	( 14,358 )	
--	----------	------------	--

If line 3 is a loss and:

- Line 1d is a loss, go to Part II.
- Line 2d is a loss (and line 1d is zero or more), skip Part II and go to line 10.

**Caution:** If your filing status is married filing separately and you lived with your spouse at any time during the year, **do not** complete Part II. Instead, go to line 10.**Part II Special Allowance for Rental Real Estate Activities With Active Participation****Note:** Enter all numbers in Part II as positive amounts. See instructions for an example.

<b>4</b> Enter the <b>smaller</b> of the loss on line 1d or the loss on line 3. . . . .	<b>4</b>	14,358	
<b>5</b> Enter \$150,000. If married filing separately, see instructions . . . . .	<b>5</b>	150,000	
<b>6</b> Enter modified adjusted gross income, but not less than zero. See instructions . . . . .	<b>6</b>	207,504	
<b>Note:</b> If line 6 is greater than or equal to line 5, skip lines 7 and 8 and enter -0- on line 9. Otherwise, go to line 7.			
<b>7</b> Subtract line 6 from line 5. . . . .	<b>7</b>	0	
<b>8</b> Multiply line 7 by 50% (0.50). <b>Do not</b> enter more than \$25,000. If married filing separately, see instructions . . . . .	<b>8</b>	0	
<b>9</b> Enter the <b>smaller</b> of line 4 or line 8. . . . .	<b>9</b>	0	

**Part III Total Losses Allowed**

<b>10</b> Add the income, if any, on lines 1a and 2a and enter the total . . . . .	<b>10</b>	0	
<b>11</b> <b>Total losses allowed from all passive activities for 2021.</b> Add lines 9 and 10. See instructions to find out how to report the losses on your tax return . . . . .	<b>11</b>	0	

**Part IV Complete This Part Before Part I, Lines 1a, 1b, and 1c. See instructions.**

Name of activity	Current year		Prior years	Overall gain or loss	
	(a) Net income (line 1a)	(b) Net loss (line 1b)	(c) Unallowed loss (line 1c)	(d) Gain	(e) Loss
Sch E: COMMERCIAL		12,775	1,583		14,358
<b>Total.</b> Enter on Part I, lines 1a, 1b, and 1c. ▶	0	12,775	1,583		

**For Paperwork Reduction Act Notice, see instructions.**AMT Form **8582** (2021)

HTA

**Part V** Complete This Part Before Part I, Lines 2a, 2b, and 2c. See instructions.

Name of activity	Current year		Prior years	Overall gain or loss	
	(a) Net income (line 2a)	(b) Net loss (line 2b)	(c) Unallowed loss (line 2c)	(d) Gain	(e) Loss
<b>Total.</b> Enter on Part I, lines 2a, 2b, and 2c ►	0	0	0		

**Part VI** Use This Part if an Amount Is Shown on Part II, Line 9. See instructions.

Name of activity	Form or schedule and line number to be reported on (see instructions)	(a) Loss	(b) Ratio	(c) Special allowance	(d) Subtract column (c) from column (a)
<b>Total</b> . . . . . ►		0	1.00	0	0

**Part VII** Allocation of Unallowed Losses. See instructions.

Name of activity	Form or schedule and line number to be reported on (see instructions)	(a) Loss	(b) Ratio	(c) Unallowed loss
Sch E: COMMERCIAL	Sch E, Line 22	14,358	1.000000	14,358
<b>Total</b> . . . . . ►		14,358	1.00	14,358

**Part VIII** Allowed Losses. See instructions.

Name of activity	Form or schedule and line number to be reported on (see instructions)	(a) Loss	(b) Unallowed loss	(c) Allowed loss
Sch E: COMMERCIAL	Sch E, Line 22	14,358	14,358	
<b>Total</b> . . . . . ►		14,358	14,358	0

**Part IX** **Activities With Losses Reported on Two or More Forms or Schedules.** See instructions.

Name of activity:	(a)	(b)	(c) Ratio	(d) Unallowed loss	(e) Allowed loss
<b>Form or schedule and line number to be reported on (see instructions):</b>					
<b>1a</b> Net loss plus prior year unallowed loss from form or schedule . . . ▶					
<b>b</b> Net income from form or schedule ▶					
<b>c</b> Subtract line 1b from line 1a. If zero or less, enter -0- ▶					
<b>Form or schedule and line number to be reported on (see instructions):</b>					
<b>1a</b> Net loss plus prior year unallowed loss from form or schedule . . . ▶					
<b>b</b> Net income from form or schedule ▶					
<b>c</b> Subtract line 1b from line 1a. If zero or less, enter -0- ▶					
<b>Form or schedule and line number to be reported on (see instructions):</b>					
<b>1a</b> Net loss plus prior year unallowed loss from form or schedule . . . ▶					
<b>b</b> Net income from form or schedule ▶					
<b>c</b> Subtract line 1b from line 1a. If zero or less, enter -0- ▶					
<b>Total</b> . . . . . ▶		0	1.00	0	0

# Assets by Classification - Sch E: COMMERCIAL

12/31/2021

ANIL and NEENA GOEL 010-82-8662

Item No.	Description of Property **** indicates DISPOSED	Date Placed In Service	Asset Code	Business Use %	Cost or Other Basis	Sec. 179 Deduction	Credit	Special Allowance	Salvage Value	Recovery Basis	Recovery Period	Method	Con-vention Code	Prior Accum. Deprec., 179, Bonus	2021 Deprec.	2021 Accum. Deprec.
<b>5-yr Residential rental furnishings and appliances</b>																
2	OFFICE FURNISHING	8/3/2015	F-3	100.00%	56,856	0	0	0	0	56,856	5.0	200DB	HY	56,856	0	56,856
	Total: 5-yr Res rental furnishings				56,856	0	0	0	0	56,856				56,856	0	56,856
<b>39-yr Nonresidential and commercial real estate</b>																
1	OFFICE	8/3/2015	R-5	100.00%	324,144	0	0	0	0	324,144	39.0	SL/GDS	MM	44,677	8,311	52,988
	Total: 39-yr Nonresidential real estate				324,144	0	0	0	0	324,144				44,677	8,311	52,988
	SubTotals				381,000	0	0	0	0	381,000				101,533	8,311	109,844
	Less: Disposed Assets				( 0 )	( 0 )	( 0 )	( 0 )	( 0 )	( 0 )				( 0 )	( 0 )	( 0 )
	Ending Totals				381,000	0	0	0	0	381,000				101,533	8,311	109,844

**Detail Report - Sch E: COMM** 12/31/2021

ANIL and NEENA GOEL 010-82-8662

Item No.	Description of Property **** indicates DISPOSED	Date Placed in Service	Business Use %	Cost or Other Basis	Sec. 179 Deduction	Special Allowance	Recovery Basis	Rec Period	Method	Con-vention Code	Prior Accum. Deprec., 179, Bonus	2021 Current Deprec.	2021 Accum. Deprec.
1	OFFICE	8/3/2015	100.00%	324,144	0	0	324,144	39.0	SL/GDS	MM	44,677	8,311	52,988
2	OFFICE FURNISHING	8/3/2015	100.00%	56,856	0	0	56,856	5.0	200DB	HY	56,856	0	56,856
SubTotals				381,000	0	0	381,000				101,533	8,311	109,844
Less: Disposed Assets				( 0)	( 0)	( 0)	( 0)				( 0)	( 0)	( 0)
Ending Totals				381,000	0	0	381,000				101,533	8,311	109,844



**Part I Summary (4562)**

		Federal	Federal AMT	VA
<b>1</b>	Maximum amount of Section 179			
a	Maximum amount (see instructions)	<b>1a</b> 1,050,000	<b>1a</b> 1,050,000	<b>1a</b> 1,050,000
b	Additions or subtractions to line 1a	<b>1b</b>	<b>1b</b> 0	<b>1b</b> 0
c	Additional Qual Empowerment Zone (Max: \$35,000)	<b>1c</b> 0	<b>1c</b> 0	<b>1c</b> 0
d	Adjusted maximum amount. Add lines 1a through 1c	<b>1d</b> 1,050,000	<b>1d</b> 1,050,000	<b>1d</b> 1,050,000
<b>2</b>	Total cost of Section 179 property (Fixed Assets & 4562)			
a	Total cost	<b>2a</b> 0	<b>2a</b> 0	<b>2a</b> 0
b	Additions or subtractions to line 2a	<b>2b</b> 0	<b>2b</b> 0	<b>2b</b> 0
c	Adjusted total cost of section 179 property	<b>2c</b> 0	<b>2c</b> 0	<b>2c</b> 0
<b>3</b>	Threshold cost of Sec 179 property before reduction in limitation	<b>3</b> 2,620,000	<b>3</b> 2,620,000	<b>3</b> 2,620,000
<b>4</b>	Reduction in limitation			
	Subtract line 3 from line 2c. If zero or less, enter -0-	<b>4</b> 0	<b>4</b> 0	<b>4</b> 0
<b>5</b>	Dollar limitation for tax year			
	Subtract line 4 from line 1d. If zero or less, enter -0-	<b>5</b> 1,050,000	<b>5</b> 1,050,000	<b>5</b> 1,050,000
<b>6</b>	Section 179 property (non-listed)			
i	From Fixed Assets	<b>i</b> 0	<b>i</b> 0	<b>i</b> 0
ii	From K-1 Input Worksheet(s)	<b>ii</b> 2,015	<b>ii</b> 2,015	<b>ii</b> 2,015
iii	Loss Limitations (Prior Year Allowed)	<b>iii</b> 0	<b>iii</b> 0	<b>iii</b> 0
iv	Less: Loss Limitations (Current Year Unallowed)	<b>iv</b> ( 0)	<b>iv</b> ( 0)	<b>iv</b> ( 0)
a	Total Section 179 property (non-listed)	<b>6a</b> 2,015	<b>6a</b> 2,015	<b>6a</b> 2,015
<b>7</b>	Section 179 property (listed)	<b>7</b> 0	<b>7</b> 0	<b>7</b> 0
<b>8</b>	Total elected cost of Section 179 property. Add lines 6 and 7	<b>8</b> 2,015	<b>8</b> 2,015	<b>8</b> 2,015
<b>9</b>	Total tentative deduction	<b>9</b> 2,015	<b>9</b> 2,015	<b>9</b> 2,015
<b>10</b>	Carryover of disallowed Section 179 from 2020's Form 4562			
a	Total carryover from last year	<b>10a</b> 0	<b>10a</b> 0	<b>10a</b> 0
<b>11</b>	Business income limitation			
a	Business taxable income calculated for Sec 179 limitation	<b>11a</b> 96,462	<b>11a</b> 96,462	<b>11a</b> 96,462
b	Form 4797 gain or loss	<b>11b</b> 0	<b>11b</b> 0	<b>11b</b> 0
c	Schedule D Business gain or loss	<b>11c</b> 0	<b>11c</b> 0	<b>11c</b> 0
d	Adjustments to business taxable income	<b>11d</b> 0	<b>11d</b> 0	<b>11d</b> 0
e	Adjusted business taxable income. Combine lines 11a thru 11d	<b>11e</b> 96,462	<b>11e</b> 96,462	<b>11e</b> 96,462
f	Enter the smaller of business income (not less than zero) or line 5	<b>11f</b> 96,462	<b>11f</b> 96,462	<b>11f</b> 96,462
<b>12</b>	Section 179 expense deduction			
a	Total Section 179 expense deduction	<b>12a</b> 2,015	<b>12a</b> 2,015	<b>12a</b> 2,015
<b>13</b>	Carryover of disallowed deduction to 2022			
a	Total carryover of disallowed deduction (Line 13b)	<b>13a</b> 0	<b>13a</b> 0	<b>13a</b> 0
<b>14</b>	Difference in regular Section 179 deduction and AMT Section 179 deduction	<b>14</b> 0	<b>14</b> 0	<b>14</b> 0

**Section 179 Worksheet (4562)**

		Line 7 (1040)	
<b>Taxable Business Income (Federal)</b>		<b>Totals</b>	
11a	Business Income (without Section 179 deduction) . . . . .	96,462	89,390
11b	Form 4797 gain or loss . . . . .	0	0
11c	Schedule D Business gain or loss . . . . .	0	0
11d	Adjustments to business taxable income . . . . .	0	
11e	Adjusted business taxable income (without Sec 179) . . . . .	96,462	89,390
<b>Form 4562</b>			
2a	Total cost of Section 179 property (Fixed Assets & 4562) . . . . .	0	0
2b	Additions or subtractions to line 2a . . . . .	0	
2c	Adjusted total cost of Sec 179 property placed in service . . . . .	0	0
<b>Federal Section 179</b>			
6b	Total cost of non-listed property . . . . .	0	0
6c	Total elected cost of non-listed property . . . . .	2,015	0
7	Total elected cost of listed property . . . . .	0	0
10	CO disallowed from prior year . . . . .	0	0
12	Allocate allowable Section 179 . . . . .	2,015	0
13	CO disallowed for next year . . . . .	0	0
<b>AMT Section 179</b>			
6b	Total cost of non-listed property . . . . .	0	0
6c	Total elected cost of non-listed property . . . . .	2,015	0
7	Total elected cost of listed property . . . . .	0	0
10	CO disallowed from prior year . . . . .	0	0
12	Allocate allowable Section 179 . . . . .	2,015	0
13	CO disallowed for next year . . . . .	0	0
<b>State Section 179</b>			
10	CO disallowed from prior year . . . . .	0	0
12	Allocate allowable Section 179 . . . . .	2,015	0
13	CO disallowed for next year . . . . .	0	0

**Dividends Summary (1099DIV (Worksheet))****Ordinary Dividends**

From 1099-DIV inputs . . . . .

From K-1 inputs . . . . .

From Form(s) 8621 . . . . .

From Form(s) 8814 . . . . .

Subtotal. . . . .

**Adjustments**

Nominee distribution (code N) . . . . .

Other adjustments (code J) . . . . .

Total adjustments . . . . .

**Total ordinary dividends . . . . .**

**Qualified Dividends**

From 1099-DIV inputs . . . . .

From K-1 inputs . . . . .

From Form(s) 8814 . . . . .

Subtotal. . . . .

**Adjustments**

Nominee distribution (code N) . . . . .

Other adjustments (code J) . . . . .

Total adjustments . . . . .

**Total qualified dividends . . . . .**

**Capital Gains**

From 1099-DIV inputs . . . . .

**Adjustments**

Nominee distribution (code N) . . . . .

Other adjustments (code J) . . . . .

Total adjustments . . . . .

**Total capital gains . . . . .**

**Other Dividend Information**

Nondividend distributions . . . . .

Investment expenses . . . . .

Foreign tax paid . . . . .

Total	Filer	Spouse
1,466	1,433	33
0	0	0
0	0	0
0	0	0
1,466	1,433	33
0	0	0
0	0	0
0	0	0
1,466	1,433	33
0	0	0
0	0	0
0	0	0
1,466	1,433	33
Total	Filer	Spouse
0	0	0
0	0	0
0	0	0
0	0	0
0	0	0
Total	Filer	Spouse
214	214	0
7,497	7,497	0
24	24	0

**Interest Summary (1099INT (Worksheet))****Interest**

Seller-financed mortgage . . . . .

U.S. Savings bonds/ treasury obligations . . . . .

Taxable interest from Form(s) 1099INT, box 1 . . . . .

Taxable interest from K-1 inputs . . . . .

Tax-exempt interest from Form(s) 1099INT, box 8 . . . . .

Tax-exempt interest from K-1 inputs . . . . .

**Total Interest . . . . .**

**Other Interest Information**

Foreign tax paid . . . . .

Foreign income . . . . .

Total	Filer	Spouse
0	0	0
0	0	0
809	629	180
0	0	0
0	0	0
0	0	0
809	629	180
Total	Filer	Spouse
38	38	0
142	142	0

**1099-K Summary Totals (1099K (Worksheet))**

<b>Form</b>	<b>Activity</b>	<b>Total</b>	<b>Filer</b>	<b>Spouse</b>
<b>1a</b>	Gross amount of payment card/third party network transactions . . . . .	7,832	7,832	0
	Schedule C . . . . .	7,832	7,832	0
	Sch C: 01 . . . . .	7,832	7,832	0
<b>1b</b>	Card Not Present transactions (included in Box 1a) . . . . .	7,832	7,832	0
<b>4</b>	Federal income tax withheld . . . . .	0	0	0
<b>5a</b>	January . . . . .	1,301	1,301	0
<b>5b</b>	February . . . . .	2,096	2,096	0
<b>5c</b>	March . . . . .	0	0	0
<b>5d</b>	April . . . . .	1,250	1,250	0
<b>5e</b>	May . . . . .	1	1	0
<b>5f</b>	June . . . . .	3,185	3,185	0
<b>5g</b>	July . . . . .	0	0	0
<b>5h</b>	August . . . . .	0	0	0
<b>5i</b>	September . . . . .	0	0	0
<b>5j</b>	October . . . . .	0	0	0
<b>5k</b>	November . . . . .	0	0	0
<b>5l</b>	December . . . . .	0	0	0

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**1099-K Summary by Payers (1099K (Worksheet))**

Payers	F/S	1a Gross Amount	1b Card Not Present	2 MCC	3 # of Pymnt Trans	4 Fed Tax Withheld	5a Jan.	5b Feb.	5d April	5e May	5f June	6a ST	8a State Tax Withheld	6b ST	8b State Tax Withheld	Payer Type	Transaction Type
1 INTUIT PAYMENT SOLUTIONS	F	7,832	7,832	8244	21	0	1,301	2,096	1,250	1	3,185	VA	0		0		
Total . . . . .		7,832	7,832			0	1,301	2,096	1,250	1	3,185		0		0		

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# Shareholder's Loss Limitations

S Corporation's name: INFORMATION CONSULTING SERVICES LLC

EIN: 84-1700245

	Losses/Deductions To Allocate			Current Year Amounts							Summary	
	Carryover from 2020	Current Year	Total	Stock Loss				Loan Loss			Total Allowed for 2021	Carryover to 2022
				Total Allowed	Ratio	Allowed	Disallowed	Total Allowed	Ratio	Allowed		
<b>Nondeductible non cap exp</b>												
<b>Losses and deductions</b>												
Ordinary loss	2,458		2,458	4,511	0.544890	2,458					2,458	
Real estate rental loss												
Other rental loss												
Short-term capital loss												
Long-term capital loss - Non 28%												
Long-term capital loss - 28%												
Section 1231 loss												
Ordinary loss (Form 4797)												
Other portfolio loss												
1256 contracts/straddles												
Other losses - 1040 pg 1												
Sec 179 expense		2,015	2,015	4,511	0.446686	2,015					2,015	
Cash contributions (60%)		38	38	4,511	0.008424	38					38	
Cash contributions (30%)												
Noncash contrib (50%)												
Noncash contrib (30%)												
Cap gain prop 50% (30%)												
Cap gain prop (20%)												
Portfolio deduct (2% floor)												
Portfolio deduct (other)												
Investment interest expense												
Deductions-royalty income												
Section 59(e)(2) expenditures (expensed)												
Preproductive period exp. (expensed)												
Commercial revital ded												
Reforestation expense ded												
Other deductions												
Foreign taxes												
<b>Total losses and deductions</b>	2,458	2,053	4,511	4,511	1.000000	4,511	0	0			4,511	
<b>Total nondeductible and deductible</b>	2,458	2,053	4,511			4,511	0			0	4,511	0

# Shareholder's AMT Loss Limitations

S Corporation's name: INFORMATION CONSULTING SERVICES LLC

EIN: 84-1700245

	Losses/Deductions To Allocate			Current Year Amounts							Summary	
	Carryover from 2020	Current Year	Total	Stock Loss				Loan Loss			Total Allowed for 2021	Carryover to 2022
				Total Allowed	Ratio	Allowed	Disallowed	Total Allowed	Ratio	Allowed		
Nondeductible non cap exp												
Losses and deductions												
Ordinary loss												
Real estate rental loss												
Other rental loss												
Short-term capital loss												
Long-term capital loss - Non 28%												
Long-term capital loss - 28%												
Section 1231 loss												
Ordinary loss (Form 4797)												
Other portfolio loss												
1256 contracts/straddles												
Other losses - 1040 pg 1												
Sec 179 expense		2,015	2,015	2,053	0.981491	2,015					2,015	
Cash contributions (60%)		38	38	2,053	0.018509	38					38	
Cash contributions (30%)												
Noncash contrib (50%)												
Noncash contrib (30%)												
Cap gain prop 50% (30%)												
Cap gain prop (20%)												
Portfolio deduct (2% floor)												
Portfolio deduct (other)												
Investment interest expense												
Deductions-royalty income												
Section 59(e)(2) expenditures (expensed)												
Preproductive period exp. (expensed)												
Commercial revital ded												
Reforestation expense ded												
Other deductions												
Foreign taxes												
Total losses and deductions		2,053	2,053	2,053	1.000000	2,053		0			2,053	
Total nondeductible and deductible	0	2,053	2,053			2,053	0			0	2,053	0

**Summary of 2021 Allowed Amounts (K1 Input (1065))**

SHREERAM LLC	Amount Before Limitations	After Basis Limitation	After At-Risk Limitation	After Passive Limitation
Real estate rental income (loss) . . . . .	6	6	6	6
	6	6	6	6

**Amounts reported on Schedule E**

1 Nonpassive loss allowed . . . . .	1	0
2 Nonpassive income . . . . .	2	6
3 Items reported separately on Schedule E . . . . .	3	0
4 Add lines 1 through 3. Enter amount on Schedule E, Line 32 . . . . .	4	6

**Summary of 2021 AMT Allowed Amounts (K1 Input (1065))**

SHREERAM LLC	Amount Before Limitations	After Basis Limitation	After At-Risk Limitation	After Passive Limitation
Real estate rental income (loss) . . . . .	6	6	6	6
<b>Net Income (Loss) . . . . .</b>	6	6	6	6

**AMT amounts reported**

1 Nonpassive loss allowed . . . . .	1	0
2 Nonpassive income . . . . .	2	6
3 Items reported separately on Schedule E . . . . .	3	0
4 Add lines 1 through 3. . . . .	4	6



**Summary of 2021 Allowed Amounts (K1 Input (1120S))**

INFORMATION CONSULTING SERVICES LLC

	Amount Before Limitations	After Basis Limitation	After At-Risk Limitation	After Passive Limitation
Ordinary income (loss) . . . . .	22,324	19,866	19,866	19,866
Cash contributions (60%) . . . . .	38	38	38	38
				After Business Income*
Section 179 expense . . . . .	2,015	2,015	2,015	2,015
<b>Net Income (Loss) . . . . .</b>	<b>20,271</b>	<b>17,813</b>	<b>17,813</b>	<b>17,813</b>

*\*Note: Please see Form 4562 for Sec 179 limits***Amounts reported on Schedule E**

1 Nonpassive loss allowed . . . . .	1	-2,458
2 Nonpassive income . . . . .	2	22,324
3 Items reported separately on Schedule E . . . . .	3	-2,015
4 Add lines 1 through 2. Enter amount on Schedule E, Line 32 . . . . .	4	17,851

**Summary of 2021 Section 199A Income (K1 Input (1120S))**

INFORMATION CONSULTING SERVICES LLC

	Amount Before Limitations	After Basis Limitation	After At-Risk Limitation	After Passive Limitation
Ordinary Income . . . . .	22,324	19,866	19,866	19,866
Cash Contributions (60%) . . . . .	38	38	38	38
Section 179 expense deduction . . . . .	2,015	2,015	2,015	2,015
<b>Net Income (Loss) . . . . .</b>	<b>20,271</b>	<b>17,813</b>	<b>17,813</b>	<b>17,813</b>

**Summary of 2021 AMT Allowed Amounts (K1 Input (1120S))**

INFORMATION CONSULTING SERVICES LLC

	Amount Before Limitations	After Basis Limitation	After At-Risk Limitation	After Passive Limitation
Ordinary income (loss) . . . . .	22,324	22,324	22,324	22,324
Cash contributions (60%) . . . . .	38	38	38	38
				After Business Income*
Section 179 expense . . . . .	2,015	2,015	2,015	2,015
<b>Net Income (Loss) . . . . .</b>	<b>20,271</b>	<b>20,271</b>	<b>20,271</b>	<b>20,271</b>

*\*Note: Please see Form 4562 for Sec 179 limits***AMT amounts reported**

1 Nonpassive loss allowed . . . . .	1	0
2 Nonpassive income . . . . .	2	22,324
3 Items reported separately on Schedule E . . . . .	3	-2,015
4 Add lines 1 through 3. . . . .	4	20,309

**W-2 Summary by Payers (W2 (1040))**

Payers		F/S	1 Fed Wage	2 Fed Tax	3 SS Wage	4 SS Tax	5 Med Wage	6 Med Tax	7 SS Tips	8 Alloc Tips	10 Dep Care	11 Dist Plan	
1	INFORMATION CONSULTING	F	21,780	1,512	29,500	1,829	29,500	428	0	0	0	0	
2	INFORMATION CONSULTING	S	2,125	0	2,125	132	2,125	31	0	0	0	0	
3	BOTTOMLINE TECHNOLOGIE	S	65,485	6,335	81,349	5,044	81,349	1,180	0	0	0	0	
Total this page . . . . .			89,390	7,847	112,974	7,005	112,974	1,639	0	0	0	0	
Payers		F/S		16a St Wage	17a State Tax	18a Local Wage	19a Local Tax		St 2	16b St Wage	17b State Tax	18b Local Wage	19b Local Tax
1	INFORMATION CONSULTING	F		21,780	907	0	0			0	0	0	0
2	INFORMATION CONSULTING	S		2,125	0	0	0			0	0	0	0
3	BOTTOMLINE TECHNOLOGIE	S		65,485	3,073	0	0			0	0	0	0
Total this page . . . . .				89,390	3,980	0	0			0	0	0	0

CLIENT COPY

**Form 760-PMT 2021 Payment Coupon**  
(DOC ID 761) **\*No Staples Please\***  
**To Be Used For Payments On Previously**  
**Filed 2021 Individual Income Tax Returns Only**

Your Social Security Number

Spouse's Social Security Number

010828662

178829699

0108286628 7611833 121002

If your return was filed through e-File or submitted directly to the Department, make your check payable to the Department of Taxation and mail to the VA Department of Taxation, P. O. Box 1478, Richmond, VA 23218-1478.

If your return was filed with your local Commissioner of the Revenue, make your check payable to your local Treasurer and send your payment to the locality where you filed the return.

**Amount of  
Payment**

6115. 00

Name(s) ANIL AND NEENA GOEL		
Address 42767 RAVENGLASS DR		
City ASHBURN	State VA	ZIP 20148
Daytime Phone Number 7035653342		



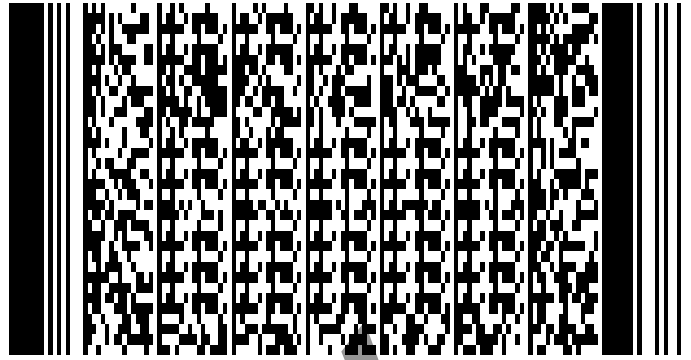
ANIL GOEL  
NEENA GOEL  
42767 RAVENGLASS DR

ASHBURN VA 20148

SSN - You GOEL 010828662  
SSN - Spouse GOEL 178829699  
Fed Adj Gross Income (FAGI) 1. 207504.  
Additions 2.  
Subtotal 3. 207504.  
Age Deduction - You 4A.  
Age Deduction - Spouse 4B.  
Soc Sec & Tier 1 Railroad 5.  
State Income Tax Overpayment 6.  
Subtractions 7.  
Subtotal Subtractions 8.  
Total VA Adj Gross Income (VAGI) 9. 207504.  
Itemized Deductions - VA Sch. A 10. 23182.  
Standard Deduction 11.  
Exemptions 12. 2790.  
Deductions 13.  
Subtotal (Deductions & Exemptions) 14. 25972.  
VA Taxable Income 15. 181532.  
Amount of Tax 16. 10181.  
Spouse Tax Adjustment (STA) 17. 259.  
VAGI - Spouse 17A. 68276.  
Net Amount of Tax 18. 9922.

Vendor ID 1833  
Withholding (VA) - You 19A. 907.  
Withholding (VA) - Spouse 19B. 3073.  
Estimated Payments 20.  
2020 Overpayment 21.  
Extension Payments 22.  
Credit - Low-Income or EIC 23.  
Credit - Schedule OSC 24.  
Credits - Schedule CR 25.  
Total Payments / Credits 26. 3980.  
Tax You Owe 27. 5942.  
Tax Overpayment 28.  
Overpayment Credited to Next Year 29.  
VAC - Virginia 529 / ABLE 30.  
VAC - Other Contributions 31.  
Addition to Tax, Penalty & Interest 32. 173.  
Sales and Use Tax 33.  
**Amount You Owe** 6115.  
Will Pay by Credit/Debit Card N  
**Your Refund**

Bank Routing #  
Bank Account #

**Filing Status, Age & License Information****Additional Filing Information**

Filing Status 2

Federal Head of Household

DOB - You 02181968

VA Driver's License ID - You

VA Driver's License - Iss. Date - You

Spouse Name (Filing Status 3 Only)

DOB - Spouse 08291972

VA Driver's License ID - Spouse

VA Driver's License - Iss. Date - Spouse

Locality 107

Uninsured &amp; Authorize DMAS

Name or Filing Status Change

Address Change

VA Return Not Filed Last Year

Dependent on Another's Return

Farmer / Fisherman / Merchant Seaman

Amended

Reason Code

Overseas on Due Date

Federal EIC &amp; Amount

Deceased Indicator

No Sales &amp; Use Tax Due Indicator X

Obtain Electronic 1099G

ID Theft PIN

**Exemptions (A)**

You 1

Spouse 1

Dependents 01

Total (A) 03

**Exemptions (B)**

65 &amp; Over - You

65 &amp; Over - Spouse

Blind - You

Blind - Spouse

Total (B)

**Contact Information**

I (We), the undersigned, declare under penalty of law that I (we) have examined this return & to the best of my (our) knowledge, it is a true, correct & complete return. If you are requesting direct deposit of your refund by providing bank information on your return, you are certifying that the information provided is for a domestic account within the territorial jurisdiction of the United States.

Signature - You \_\_\_\_\_ Date

Phone - You 7035653342

Signature - Spouse \_\_\_\_\_ Date

Phone - Spouse

Signature - Preparer TAMERA D WOLVERTON Date 050322

Phone - Preparer 5712523818

The Tax Department may discuss my/our return with my/our preparer. X

Preparer Information P00392196

**File by May 1, 2022**  
Include Page 1, Page 2 and all  
supporting 760CG documents.

TAMERA D WOLVERTON  
CLAROS & WOLVERTON TAX AND ACC  
22082 AVONWORTH SQ  
BROADLANDS VA 20148

**2021 VA Schedule A/CG**

Itemized Deductions - Enclose Schedule A with  
your return, when claiming itemized deductions.

010828662



ANIL GOEL

Filing Status Claimed on Federal Return

[ 2 ]

1 Medical &amp; Dental Expenses

1.

2 Adjusted Gross Income

2.

207504.

3 Multiply Line 2 by 10%

3.

20750.

4 Subtract Line 3 from Line 1

4.

5a State and Local Taxes

Claiming General Sales Tax [ ]

5a.

9976.

5b State and Local Real Estate Taxes

5b.

7456.

5c State and Local Personal Property Taxes

5c.

334.

6 Other Deductible Taxes - Type &amp; Amount

6.

7 Add Lines 5a, 5b, 5c and 6

Foreign Income Taxes

7.

17766.

8a Home Mortgage Int and Points Rep

Didn't Use Mortgage [ ]

8a.

4854.

8b Home Mortgage Int Not Rep

SEE ATTACHED

8b.

8c Points Not Reported 1098

8c.

8d Mortgage Insurance Premiums

8d.

8e Add Lines 8a - 8d

8e.

4854.

9 Investment Interest

9.

10 Add Lines 8e and 9

10.

4854.

11 Gifts by Cash or Check

11.

10088.

12 Other Than by Cash or Check

12.

450.

13 Carryover From Prior Year

13.

14 Add Lines 11 through 13

14.

10538.

15 Casualty &amp; Theft Loss(es)

15.

16a Gambling Losses

16a.

16b Other - Type &amp; Amount

16b.

16c Add Lines 16a and 16b

SEE ATTACHED

16c.

17 Add Lines 4, 7, 10, 14, 15, and 16c OR If Deductions Limited, Enter Worksheet Line 12a or 12b

17.

33158.

18 If Total on Line 17 was limited, Enter Amt Part B Line 15, Otherwise enter Line 5a &amp; any foreign income tax

18.

9976.

19 Virginia Itemized Deductions

19.

23182.

**Additions**

Interest on obligations (other state) 1.  
Other Additions  
Fixed Date Conformity 2A.

2B.

2C.

Total Additions 3.

**Subtractions**

Income (US obligations / securities) 4.

Disability Income (wages) - You 5A.

Disability Income (wages) - Spouse 5B.

Other Subtractions  
Fixed Date Conformity 6A.

6B. Code

6C. Code

6D. Code

Total Subtractions 7.

**Deductions** 8A.

8B.

8C.

Total Deductions 9.

Claiming More Adjustments - Schedule ADJS

**Low-Income Credit or VA EIC**

Family Name SSN VAGI

You

Spouse

Dependent

Dependent

Total Family VAGI 10.

**Low-Income Credit or VA EIC (con't)**

Total Exemptions 11.

# of Personal Exemptions 12.

Total Exemptions Amount or \$0 13.

Federal EIC 14.

20% of Line 14 15.

Greater of Line 13 or Line 15 16.

Credit 17.

**Addition to Tax, Penalty & Interest**

Addition to Tax 18. 173.

Form 760C Addition X

Form 760F Addition

Penalty 19.

Late Filing Penalty

Extension Penalty

Interest 20.

Total Adjustments 21. 173.

**Health Care Coverage Contact Information**

Preferred Method of Contact

Email Email Address

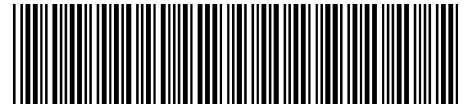
Phone Daytime Number

Mail Address, if different from 760

**2021 Schedule INC/CG**

010828662

Report all W-2s, 1099s &amp; VK-1s with VA Withholding



ANIL

GOEL

NEENA

GOEL

Your/ Spouse SSN	Withholding Type	VA Withholding	Employer FEIN	VA Account Number	VA Wages, tips, other comp.
010828662	W	907.	841700245	30841700245F001	21780.
178829699	W	3073.	020433294	30020433294F001	65485.

Total VA Withholding	SSN	VA Withholding
You	010828662	907.
Spouse	178829699	3073.

Total # of W-2s, 1099s &amp; VK-1s 2



Underpayment of Virginia Estimated  
Tax by Individuals, Estates and Trusts

• Enclose this form with Form 760, 763, 760PY or 770.

Fiscal Year Filers: Enter beginning date \_\_\_\_\_ 20 \_\_\_\_\_, ending date \_\_\_\_\_ 20 \_\_\_\_\_, and check here ☐

First Name, Middle Initial and Last Name (of Both If Joint) - OR - Name of Estate or Trust	Your Social Security Number or FEIN	
ANIL and NEENA GOEL	010-82-8662	
If Estate or Trust, Name and Title of Fiduciary	Spouse's Social Security Number	
	178-82-9699	
	Office Use SC	Office Use Payment

## Part I - Compute Your Underpayment

1. 2021 Income Tax Liability After Spouse Tax Adjustment and Tax Credits. See instructions. (If \$150 or less, you are not required to file Form 760C)	1.	9922.
2. Enter 90% of the Amount Shown on Line 1	2.	8930.
3. 2020 Income Tax Liability After Spouse Tax Adjustment and Tax Credits	3.	9699.
4. Enter the Amount From Line 2 or Line 3, Whichever is Less	4.	8930.
5. Enter the Number of Installment Periods for Which You Were Liable to Make Payments	5.	4

## Line 6 Through 14: Complete Each Line Across All Columns Before Continuing to Next Line

	A	B	C	D
6. Due Dates of Installment Payments	May 1, 2021	June 15, 2021	Sept. 15, 2021	Jan. 15, 2022
7. Tax Liability (Divide the amount on Line 4 by the number of installments reported on Line 5 and enter the result in the appropriate columns)	2233.	2233.	2233.	2231.
8. Enter the Income Tax Withheld for Each Installment Period	995.	995.	995.	995.
9. Enter the Overpayment Credit from Your 2020 Income Tax Return	0.	0.	0.	0.
10. Enter the Amount of Any <b>Timely</b> Payment Made for Each Installment Period in the Appropriate Column (Do not enter any late payments)	0.	0.	0.	0.
11. Underpayment or [Overpayment] (Subtract Lines 8, 9 and 10 from Line 7. See instructions for overpayment)	1238.	1238.	1238.	1236.
12. Other Payments (Enter the payments from the Late Payment/Overpayment Table below, beginning with the earliest payment recorded. <b>Do not enter more than the underpayment in any column.</b> )				
	Date	Amount		
a. First Payment		0.	0.	0.
b. Second Payment		0.	0.	0.
c. Third Payment		0.	0.	0.
d. Fourth Payment		0.	0.	0.
13. Enter the Total <b>Timely</b> Payments Made as of Each Installment Due Date From Lines 8, 9, 10 and 12 (For ex., in Column A enter all payments made by May 1, 2021)	995.	995.	995.	995.
14. Subtract Line 13 from Line 7 (If the sum of all underpayments ( <b>do not include any OVERPAYMENTS</b> ) reported is \$150 or less, stop here; you are not subject to an addition to tax. If your underpayments total more than \$150, proceed to Part II)	1238.	1238.	1238.	1236.

## Late Payment/Overpayment Table (See Instructions for Lines 11 and 12.)

Continued on Back →

Date of Payment	Date of Payment	Date of Payment	Date of Payment
Payment Amount	Payment Amount	Payment Amount	Payment Amount
\$	\$	\$	\$

**Part II - Exceptions That Void the Addition to Tax**

		A May 1, 2021	B June 15, 2021	C Sept. 15, 2021	D Jan. 15, 2022	
15.	Total Amount Paid and Withheld from January 1, 2021 through the Installment Date Indicated	995.	1990.	2985.	3980.	
16.	<b>Exception 1:</b> Prior Year's Tax (Multiply the 2020 tax by the percentage in each col.)	25% 9699.	50% 4850.	75% 7274.	100% 9699.	
17.	<b>Exception 2:</b> Tax on Prior Year's Income Using the 2021 Rates and Exemptions (Multiply the 2020 tax by the percentage in each col.)	25% 0.	50% 0.	75% 0.	100% 0.	
18.	<b>Exception 3 Worksheet:</b> Tax on Annualized 2021 income (Use the formula below to compute the amount on Lines 18a, b and c for each col.) Lines 18a, b and c:      April 30 column:      Multiply the actual amount for the period ended April 30, 2021, by 3. May 31 column:      Multiply the actual amount for the period ended May 31, 2021, by 2.4. August 31 column:      Multiply the actual amount for the period ended August 31, 2021, by 1.5. From January 1 to:      April 30      May 31      August 31					
a.	Annualized Virginia Adjusted Gross Income (VAGI) for Each Period	0.	0.	0.	<b>Note</b> Estates and trusts should use end dates of March 31, April 30 & July 31.	
b.	Compute the Annualized Itemized Deductions Using the Formula Above <b>OR</b> Enter the Full Standard Deduction in Each Column if You Did Not Claim Itemized Deductions					
c.	Compute the Annualized Child and Dependent Care Expenses and Other Deductions for Each Period					
d.	<b>Total</b> Dollar Amount of Exemptions Claimed on Your Return					
e.	Virginia Taxable Income (Subtract Lines 18b, c and d from Line 18a)	0.	0.	0.		
f.	Virginia Tax (Enter the Virginia income tax for the amount(s) on Line 18e)	0.	0.	0.	<b>Note</b> Exceptions 3 and 4 do not apply to the fourth installment period.	
g.	Multiply Line 18f by the Percentage Shown for Each Period	22.5% 0.	45% 0.	67.5% 0.		
19.	<b>Exception 4 Worksheet:</b> Tax on 2021 Income Over a 4, 5 and 8 Month Period* (* 3, 4 and 7 months for estates and trusts) From January 1 to:      April 30      May 31      August 31					
a.	Enter Your Virginia Adjusted Gross Income (VAGI) for Each Period					
b.	Enter the Itemized Deductions Claimed for Each Period <b>OR</b> (If Greater) the Full Standard Deduction					
c.	Enter the Child and Dependent Care Expenses and Other Deductions for Each Period					
d.	Enter the Total Dollar Amount of Exemptions Claimed on Your Return					
e.	Virginia Taxable Income (Subtract Lines 19b, c and d from Line 19a)	0.	0.	0.		
f.	Virginia Tax (Enter the Virginia income tax for the amount(s) on Line 19e)	0.	0.	0.		
g.	Multiply Line 19f by 90% (.90) for Each Period	0.	0.	0.		

**Part III - Compute the Addition to Tax**

If an exception has been met (Part II) for any installment period, complete the column for that period as follows: write "Exception" and the exception number (1, 2, 3, or 4) on Line 20; skip Lines 21 through 23; and enter "0" on Line 24. For all other periods, complete each line as instructed below.

		A May 1, 2021	B June 15, 2021	C Sept. 15, 2021	D Jan. 15, 2022
20.	Amount of Underpayment from Part I, Line 14	1238.	1238.	1238.	1236.
21.	Date of Payment from Part I, Line 12 (If no payments were entered on Line 12, enter the actual date of payment or May 1, 2022 whichever is earlier.)	05012022	05012022	05012022	05012022
22.	Number of Days After Installment Due Date Through Date Paid or May 1, 2022, Whichever Is Earlier (if May 1, 2022, is earlier, enter 365, 320, 228 and 106, respectively).	365	320	228	106
23.	Multiply the Number of Days in Each Column on Line 22 by the Daily Rate .00014 (5% Per Annum)	0.05110	0.04480	0.03192	0.01484
24.	Multiply the Amount on Line 20 by Line 23 for Each Column	62.	54.	39.	18.
25.	Addition to Tax (Total the amounts on Line 24. Enter here and on the "Addition to Tax" line on your income tax return)	173.			

## Line 17 (VA 760CG) - Spouse Tax Adjustment Worksheet

### STEP 1 - Determine Separate Federal Adjusted Gross Income

	1040 Amount	A - Yourself	B - Spouse
1 Wages, salaries, tips, etc. . . . .	1 89,390	21,780	67,610
2 Taxable interest income . . . . .	2 809	629	180
3 Dividend income . . . . .	3 1,466	1,433	33
4 State and local income tax refunds . . . . .	4 0	0	0
5 Alimony received . . . . .	5 0	0	0
6 Business income or (loss) . . . . .	6 0	0	0
7 Capital gain or (loss) . . . . .	7 98,007	97,554	453
8 Other gains or (losses) . . . . .	8 0	0	0
9 Taxable IRA distributions . . . . .	9 0	0	0
10 Taxable pensions and annuities . . . . .	10 0	0	0
11 Rents, royalties, partnerships, estates, trusts, etc. . . . .	11 17,832	17,832	0
12 Farm income or (loss) . . . . .	12 0	0	0
13 Taxable unemployment compensation . . . . .	13 0	0	0
14 Taxable social security benefits . . . . .	14 0	0	0
15 Other income . . . . .	15 0	0	0
16 Total (add Lines 1 through 15) . . . . .	16 207,504	139,228	68,276
17 Less: Federal adjustments to income . . . . .	17 0	0	0
18 FAGI-subtract line 17 from line 16 . . . . .	18 207,504	139,228	68,276

(The total of both columns should equal your joint FAGI reported on your 1040)

### STEP 2 - Determine Separate Virginia Adjusted Gross Income

19 Total additions to FAGI (Form 760, line 2) . . . . .	19 0	0
20 Sub-total - add lines 18 and 19 . . . . .	20 139,228	68,276
21 Age Deduction (Form 760, line 4) . . . . .	21 0	0
22 Social Security Act and Tier 1 Railroad Retirement Act Benefits (Form 760, line 5) . . . . .	22 0	0
23 State income tax refund or overpayment credit reported as income on your federal return (Form 760, line 6) . . . . .	23 0	0
24 Other Subtractions (Form 760, line 7) . . . . .	24 0	0
25 Total Subtractions from FAGI - add lines 21, 22, 23, and 24 . . . . .	25 0	0
26 Subtract line 25 from line 20. These are your separate VAGI amounts . . . . .	26 139,228	68,276

(The total of both columns should equal your combined VAGI reported on line 9 of your 760)

### STEP 3 - Determine Personal Exemptions

Enter separate personal exemption amounts

27 You: 65 or over <input type="text" value="0"/> + Blind <input type="text" value="0"/> = Total <input type="text" value="0"/> X \$800 = <input type="text" value="0"/> + \$930 = . . . . .	27a 930	////
Spouse: <input type="text" value="0"/> + <input type="text" value="0"/> = <input type="text" value="0"/> X \$800 = <input type="text" value="0"/> + \$930 = . . . . .	27b	//// 930
28 Subtract line 27 from line 26. If either amount is 0 or less, stop here. You do not qualify for this adjustment . . . . .	28 138,298	67,346

### STEP 4 - Determine Your Spouse Tax Adjustment

29 Enter the VA Taxable Income on Form 760 . . . . .	29 181,532
30 Enter the smaller amount from column A or column B on line 28 above. If larger than \$17000 and line 29 is greater than \$34,000, go to line 37 and enter \$259 . . . . .	30 0
31 Subtract line 30 from line 29 (if \$0 or less, enter \$0) . . . . .	31 0
32 Divide the amount on line 29 by 2 . . . . .	32 0
33 Enter the tax on the SMALLER amount from line 30 or line 32. Refer to the Tax Rate Schedule or Tax Table in the instructions booklet . . . . .	33 0
34 Enter the tax on the LARGER amount from line 31 or line 32. Refer to the Tax Rate Schedule or Tax Table in the instructions booklet . . . . .	34 0
35 Add line 33 and line 34 . . . . .	35 0
36 Enter the Amount of Tax on Form 760 . . . . .	36 0
37 SPOUSE TAX ADJUSTMENT: Subtract line 35 from line 36. Enter this amount on Line 17 of Form 760. This amount cannot exceed \$259 . . . . .	37 259

**Line 33 (VA 760CG) - Sales and Use Tax****Merchandise**

1	Total cost of merchandise purchased by mail and no sales tax was charged . . . . .	1	_____
2	Total cost of items purchased by television, internet, telephone and paid no sales tax . . . . .	2	_____
3	Total cost of merchandise purchased outside of VA and paid no sales tax . . . . .	3	_____
4	Total of lines 1 - 3 . . . . .	4	0

☐ Check if the purchases on line 4 were delivered or used in Northern Virginia and/or Hampton Roads regions.

☐ Check if the purchases on line 4 were delivered or used in Central Virginia region.

☐ Check if the purchases on line 4 were delivered or used in Historic Triangle region.

☐ Check if the purchases on line 4 were delivered or used in Halifax County.

☐ Check if the purchases on line 4 were delivered or used in Henry County on or after April 1, 2021.

☐ Check if the purchases on line 4 were delivered or used in Charlotte, Gloucester, Northampton and Patrick Counties on or after July 1, 2021.

5	Use Tax on merchandise . . . . .	5	0
---	----------------------------------	---	---

**Food items and personal hygiene products**

6	Cost of food and personal hygiene products purchased by mail and no sales tax charged . . . . .	6	_____
7	Total cost of items purchased by television, internet, telephone and paid no sales tax . . . . .	7	_____
8	Total cost of food and hygiene products purchased outside of VA and paid no sales tax . . . . .	8	_____
9	Total of lines 6 - 8 . . . . .	9	0
10	Multiply the amount on line 9 by 2.5% (.025) . . . . .	10	0
11	Add lines 5 and 10. Sales and Use Tax (enter on line 33) . . . . .	11	0

**Line 8, 9, & 10 (VA 760C) - Estimated Tax Paid and Tax Withheld**

If balance is due on return, enter date of payment . . . . . \_\_\_\_\_

Payment Due Dates	First Quarter 5/1/2021	Second Quarter 6/15/2021	Third Quarter 9/15/2021	Fourth Quarter 1/15/2022	
<b>Tax Withheld</b>					
1 First quarter tax withheld: . . . . .			1	5/1/2021	995
2 Second quarter tax withheld: . . . . .			2	6/15/2021	995
3 Third quarter tax withheld: . . . . .			3	9/15/2021	995
4 Fourth quarter tax withheld: . . . . .			4	1/15/2022	995
<b>Estimated Payments</b>					
5 Estimated tax payment applied from prior year's return . . . . .			5		0
6 First estimated tax payment . . . . .			6		0
7 Second estimated tax payment . . . . .			7		0
8 Third estimated tax payment . . . . .			8		0
9 Fourth estimated tax payment . . . . .			9		0
10 Taxes due and paid with filed 2021 tax return by January 31, 2022 . . . . .			10		
11			11		0
12			12		0
13			13		0
14			14		
15			15		
16			16		
17			17		
18			18		

**Estimated Payments and Tax Withheld Summary**

Estimated tax paid and tax withheld before the end of the first quarter . . . . .	995
Estimated tax paid and tax withheld during the second quarter . . . . .	995
Estimated tax paid and tax withheld during the third quarter . . . . .	995
Estimated tax paid and tax withheld during the fourth quarter . . . . .	995
Estimated tax paid after the close of the fourth quarter . . . . .	0