

DIWAKAR TAXES INC
1850 WARBURTON AVE SUITE 220
SANTA CLARA, CA 95050
Phone: (408) 249-3985
Fax: (408) 454-6369
SUPPORT@DIWAKARTAXES.COM

May 16, 2021

RAMANAN SAMPATH
232 COMMONWEALTH AVE, Apt 18-13
SINGAPORE, Singapore 149740

Dear RAMANAN,

Enclosed please find two copies of your 2020 federal income tax return. I have prepared your return based on the information you provided. File one copy with the Internal Revenue Service and retain the second copy for your records. Please review, sign, and date your filing copy before mailing.

Include with your return, but do not staple or otherwise attach, a check made payable to the 'UNITED STATES TREASURY' in the amount of \$14. Write '2020 Form 1040NR' and your social security number on the check, along with your name, address and daytime telephone number.

If you have any questions about your return(s) or about your tax situation during the year, please do not hesitate to call me at 408-249-3985

Sincerely,

SRINIVAS KRISHNAMURTHI
DIWAKAR TAXES INC

Your marginal federal tax rate ('tax bracket') for 2020 was 10%.
Your average federal tax rate for 2020 was 1%.

Filing Status

Single Married filing separately (MFS) (formerly Married) Qualifying widow(er) (QW)

If you checked the QW box, enter the child's name if the qualifying person is a child but not your dependent ▶ _____

Check only one box.

Your first name and middle initial: **RAMANAN** Last name: **SAMPATH** Your identifying number (see instructions): **726-55-7462**

Home address (number and street or rural route). If you have a P.O. box, see instructions. Apt. no. Check if: Individual Estate or Trust

232 COMMONWEALTH AVE **18-13**

City, town, or post office. If you have a foreign address, also complete spaces below. State ZIP code

SINGAPORE

Foreign country name Foreign province/state/county Foreign postal code

Singapore **149740**

At any time during 2020, did you receive, sell, send, exchange, or otherwise acquire any financial interest in any virtual currency? Yes No

Dependents (see instructions):	(1) First name	Last name	(2) Dependent's identifying number	(3) Dependent's relationship to you	(4) <input checked="" type="checkbox"/> if qualifies for (see instr.):	
					Child tax credit	Credit for other dependents
					<input type="checkbox"/>	<input 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.

Income Effectively Connected With U.S. Trade or Business	1a Wages, salaries, tips, etc. Attach Form(s) W-2	1a	
	b Scholarship and fellowship grants. Attach Form(s) 1042-S or required statement. See instructions	1b	
	c Total income exempt by a treaty from Schedule OI (Form 1040-NR), Item L, line 1(e)	1c	0
	2a Tax-exempt interest	2a	
	3a Qualified dividends	3a	959
	4a IRA distributions	4a	
	5a Pensions and annuities	5a	
	6 Reserved for future use	6	
	7 Capital gain or (loss). Attach Schedule D (Form 1040) if required. If not required, check here <input type="checkbox"/>	7	11
	8 Other income from Schedule 1 (Form 1040), line 9	8	
	9 Add lines 1a, 1b, 2b, 3b, 4b, 5b, 7, and 8. This is your total effectively connected income	9	1,100
	10 Adjustments to income:		
	a From Schedule 1 (Form 1040), line 22	10a	
	b Charitable contributions for certain residents of India. See instructions	10b	
	c Scholarship and fellowship grants excluded	10c	
d Add lines 10a through 10c. These are your total adjustments to income	10d	0	
11 Subtract line 10d from line 9. This is your adjusted gross income	11	1,100	
12 Itemized deductions (from Schedule A (Form 1040-NR)) or, for certain residents of India, standard deduction. See instructions	12		
13a Qualified business income deduction. Attach Form 8995 or Form 8995-A	13a		
b Exemptions for estates and trusts only. See instructions	13b		
c Add lines 13a and 13b	13c	0	
14 Add lines 12 and 13c	14	0	
15 Taxable income. Subtract line 14 from line 11. If zero or less, enter -0-	15	1,100	

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

16	Tax (see instructions). Check if any from Form(s): 1 <input type="checkbox"/> 8814 2 <input type="checkbox"/> 4972 3 <input type="checkbox"/>	16	14
17	Amount from Schedule 2 (Form 1040), line 3	17	
18	Add lines 16 and 17	18	14
19	Child tax credit or credit for other dependents	19	
20	Amount from Schedule 3 (Form 1040), line 7	20	
21	Add lines 19 and 20	21	0
22	Subtract line 21 from line 18. If zero or less, enter -0-	22	14
23a	Tax on income not effectively connected with a U.S. trade or business from Schedule NEC (Form 1040-NR), line 15	23a	
b	Other taxes, including self-employment tax, from Schedule 2 (Form 1040), line 10	23b	
c	Transportation tax (see instructions)	23c	
d	Add lines 23a through 23c	23d	0
24	Add lines 22 and 23d. This is your total tax	24	14
25	Federal income tax withheld from:		
a	Form(s) W-2	25a	
b	Form(s) 1099	25b	
c	Other forms (see instructions)	25c	
d	Add lines 25a through 25c	25d	0
e	Form(s) 8805	25e	
f	Form(s) 8288-A	25f	
g	Form(s) 1042-S	25g	
26	2020 estimated tax payments and amount applied from 2019 return	26	
27	Reserved for future use	27	
28	Additional child tax credit. Attach Schedule 8812 (Form 1040)	28	
29	Credit for amount paid with Form 1040-C	29	
30	Reserved for future use	30	
31	Amount from Schedule 3 (Form 1040), line 13	31	
32	Add lines 28 through 31. These are your total other payments and refundable credits	32	0
33	Add lines 25d, 25e, 25f, 25g, 26, and 32. These are your total payments	33	0

Refund

34	If line 33 is more than line 24, subtract line 24 from line 33. This is the amount you overpaid	34	
35a	Amount of line 34 you want refunded to you . If Form 8888 is attached, check here <input type="checkbox"/>	35a	
b	Routing number <input type="text"/>	c	Type: <input type="checkbox"/> Checking <input type="checkbox"/> Savings
d	Account number <input type="text"/>		
e	If you want your refund check mailed to an address outside the United States not shown on page 1, enter it here.		
36	Amount of line 34 you want applied to your 2021 estimated tax	36	

Amount You Owe

37	Amount you owe . Subtract line 33 from line 24. For details on how to pay, see instructions	37	14
38	Estimated tax penalty (see instructions)	38	

Third Party Designee (Other than paid preparer)

Do you want to allow another person (other than your paid preparer) to discuss this return with the IRS? See instructions Yes. Complete below. No

Designee's name Phone no. Personal identification number (PIN)

Sign Here

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

Your signature Date Your occupation If the IRS sent you an Identity Protection PIN, enter it here

Phone no. (650) 842-0952 Email address ramanan.89@gmail.com

Paid Preparer Use Only

Preparer's name	Preparer's signature	Date	PTIN	Check if:
SRINIVAS KRISHNAMURTHI	SRINIVAS KRISHNAMURTHI	5/16/2021	P02394673	<input checked="" type="checkbox"/> Self-employed
Firm's name	Firm's address		Phone no.	Firm's EIN
DIWAKAR TAXES INC	1850 WARBURTON AVE SUITE 220, SANTA CLARA, CA 95050		(408) 249-3985	45-2634275

SCHEDULE A
(Form 1040-NR)

Itemized Deductions

OMB No. 1545-0074

▶ Go to www.irs.gov/Form1040NR for instructions and the latest information.

▶ Attach to Form 1040-NR.

2020

Attachment
Sequence No. **7A**

Department of the Treasury
Internal Revenue Service (99)

Caution: If you are claiming a net qualified disaster loss on Form 4684, see instructions for line 7.

Name(s) shown on Form 1040-NR

Your identifying number

RAMANAN SAMPATH

726-55-7462

Taxes You Paid	1a	State and local income taxes	1a		
	b	Enter the smaller of line 1a or \$10,000 (\$5,000 if you checked Married filing separately under <i>Filing Status</i> on page 1 of Form 1040-NR)			1b
Gifts to U.S. Charities	2	Gifts by cash or check. If you made any gift of \$250 or more, see instructions	2		
	3	Other than by cash or check. If you made any gift of \$250 or more, see instructions. Individuals must attach Form 8283 if line 3 is over \$500	3		
	4	Carryover from prior year	4		
	5	Add lines 2 through 4	5		0
	Casualty and Theft Losses	6	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	6	
Other Itemized Deductions	7	Other—from list in instructions. List type and amount ▶ _____ _____ _____ _____ _____ _____			
Total Itemized Deductions	8	Add the amounts in the far right column for lines 1b through 7. Also, enter this amount on Form 1040-NR, line 12	8		0

For Paperwork Reduction Act Notice, see the Instructions for Form 1040-NR.

**SCHEDULE NEC
(Form 1040-NR)**

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

OMB No. 1545-0074

2020

Attachment
Sequence No. **7B**

▶ Go to www.irs.gov/Form1040NR for instructions and the latest information.
▶ Attach to Form 1040-NR.

Department of the Treasury
Internal Revenue Service (99)

Name(s) shown on Form 1040-NR

RAMANAN SAMPATH

Your identifying number
726-55-7462

Enter **amount of income** under the appropriate rate of tax. See instructions.

Nature of Income		(a) 10%	(b) 15%	(c) 30%	(d) Other (specify)	
					0%	0%
1 Dividends and dividend equivalents:						
a Dividends paid by U.S. corporations	1a					
b Dividends paid by foreign corporations	1b					
c Dividend equivalent payments received with respect to section 871(m) transactions	1c					
2 Interest:						
a Mortgage	2a					
b Paid by foreign corporations	2b					
c Other	2c					
3 Industrial royalties (patents, trademarks, etc.)	3					
4 Motion picture or T.V. copyright royalties	4					
5 Other royalties (copyrights, recording, publishing, etc.)	5					
6 Real property income and natural resources royalties	6					
7 Pensions and annuities	7					
8 Social security benefits	8					
9 Capital gain from line 18 below	9					
10 Gambling—Residents of Canada only. Enter net income in column (c). If zero or less, enter -0-.						
a Winnings _____						
b Losses _____	10c			0		
11 Gambling winnings—Residents of countries other than Canada Note: Losses not allowed	11					
12 Other (specify) ▶ _____	12					
13 Add lines 1a through 12 in columns (a) through (d)	13	0	0	0	0	0
14 Multiply line 13 by rate of tax at top of each column	14	0	0	0	0	0
15 Tax on income not effectively connected with a U.S. trade or business. Add columns (a) through (d) of line 14. Enter the total here and on Form 1040-NR, line 23a ▶	15					0

Capital Gains and Losses From Sales or Exchanges of Property

Enter only the capital gains and losses from property sales or exchanges that are from sources within the United States and not effectively connected with a U.S. business. Do not include a gain or loss on disposing of a U.S. real property interest; report these gains and losses on Schedule D (Form 1040). Report property sales or exchanges that are effectively connected with a U.S. business on Schedule D (Form 1040), Form 4797, or both.	16	(a) Kind of property and description (if necessary, attach statement of descriptive details not shown below)	(b) Date acquired mm/dd/yyyy	(c) Date sold mm/dd/yyyy	(d) Sales price	(e) Cost or other basis	(f) LOSS		(g) GAIN	
							If (e) is more than (d), subtract (d) from (e).	If (d) is more than (e), subtract (e) from (d).		
	17	Add columns (f) and (g) of line 16						0		0
	18	Capital gain. Combine columns (f) and (g) of line 17. Enter the net gain here and on line 9 above. If a loss, enter -0- . . . ▶								0

For Paperwork Reduction Act Notice, see the Instructions for Form 1040-NR.

Schedule NEC (Form 1040-NR) 2020

SCHEDULE OI
(Form 1040-NR)

Other Information

OMB No. 1545-0074

2020

Attachment
Sequence No. **7C**

Department of the Treasury
Internal Revenue Service (99)

▶ Go to www.irs.gov/Form1040NR for instructions and the latest information.

▶ Attach to Form 1040-NR.

▶ Answer all questions.

Name(s) shown on Form 1040-NR

Your identifying number

RAMANAN SAMPATH

726-55-7462

- A** Of what country or countries were you a citizen or national during the tax year? India
- B** In what country did you claim residence for tax purposes during the tax year? Singapore
- C** Have you ever applied to be a green card holder (lawful permanent resident) of the United States? Yes No
- D** Were you ever:
1. A U.S. citizen? Yes No
2. A green card holder (lawful permanent resident) of the United States? Yes No
- If you answer "Yes" to (1) or (2), see Pub. 519, chapter 4, for expatriation rules that apply to you.
- E** If you had a visa on the last day of the tax year, enter your visa type. If you did not have a visa, enter your U.S. immigration status on the last day of the tax year. B1/B2
- F** Have you ever changed your visa type (nonimmigrant status) or U.S. immigration status? Yes No
- If you answered "Yes," indicate the date and nature of the change. ▶ 5/24/2019 H1B TO B1/B2
- G** List all dates you entered and left the United States during 2020. See instructions.
- Note:** If you are a resident of Canada or Mexico AND commute to work in the United States at frequent intervals, check the box for **Canada** or **Mexico** and skip to item H. Canada Mexico

Date entered United States mm/dd/yy	Date departed United States mm/dd/yy

Date entered United States mm/dd/yy	Date departed United States mm/dd/yy

- H** Give number of days (including vacation, nonworkdays, and partial days) you were present in the United States during:
2018 282, 2019 87, and 2020 0
- I** Did you file a U.S. income tax return for any prior year? Yes No
- If "Yes," give the latest year and form number you filed . . . ▶ 2019 1040NR
- J** Are you filing a return for a trust? Yes No
- If "Yes," did the trust have a U.S. or foreign owner under the grantor trust rules, make a distribution or loan to a U.S. person, or receive a contribution from a U.S. person? Yes No
- K** Did you receive total compensation of \$250,000 or more during the tax year? Yes No
- If "Yes," did you use an alternative method to determine the source of this compensation? Yes No
- L** Income Exempt From Tax—If you are claiming exemption from income tax under a U.S. income tax treaty with a foreign country, complete (1) through (3) below. See Pub. 901 for more information on tax treaties.
1. Enter the name of the country, the applicable tax treaty article, the number of months in prior years you claimed the treaty benefit, and the amount of exempt income in the columns below. Attach Form 8833 if required. See instructions.

(a) Country	(b) Tax treaty article	(c) Number of months claimed in prior tax years	(d) Amount of exempt income in current tax year

(e) Total. Enter this amount on Form 1040-NR, line 1c. Do not enter it on line 1a or line 1b . . . ▶ 0

2. Were you subject to tax in a foreign country on any of the income shown in 1(d) above? Yes No
3. Are you claiming treaty benefits pursuant to a Competent Authority determination? Yes No
- If "Yes," attach a copy of the Competent Authority determination letter to your return.
- M** Check the applicable box if:
1. This is the first year you are making an election to treat income from real property located in the United States as effectively connected with a U.S. trade or business under section 871(d). See instructions ▶
2. You have made an election in a previous year that has not been revoked, to treat income from real property located in the United States as effectively connected with a U.S. trade or business under section 871(d). See instructions ▶

SCHEDULE D
(Form 1040)

Capital Gains and Losses

OMB No. 1545-0074

2020

Department of the Treasury
Internal Revenue Service (99)

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

Attachment
Sequence No. **12**

Name(s) shown on return
RAMANAN SAMPATH

Your social security number
726-55-7462

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)
1a 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				0
1b Totals for all transactions reported on Form(s) 8949 with Box A checked				0
2 Totals for all transactions reported on Form(s) 8949 with Box B checked				0
3 Totals for all transactions reported on Form(s) 8949 with Box C checked	33	22		11
4 Short-term gain from Form 6252 and short-term gain or (loss) from Forms 4684, 6781, and 8824				4
5 Net short-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1				5
6 Short-term capital loss carryover. Enter the amount, if any, from line 8 of your Capital Loss Carryover Worksheet in the instructions				6 ()
7 Net short-term capital gain or (loss) . 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				7 11

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)
8a 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
8b Totals for all transactions reported on Form(s) 8949 with Box D checked				0
9 Totals for all transactions reported on Form(s) 8949 with Box E checked				0
10 Totals for all transactions reported on Form(s) 8949 with Box F checked				0
11 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				11
12 Net long-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1				12
13 Capital gain distributions. See the instructions				13
14 Long-term capital loss carryover. Enter the amount, if any, from line 13 of your Capital Loss Carryover Worksheet in the instructions				14 ()
15 Net long-term capital gain or (loss) . Combine lines 8a through 14 in column (h). Then, go to Part III on the back				15 0

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

Schedule D (Form 1040) 2020

Part III Summary

<p>16 Combine lines 7 and 15 and enter the result</p> <ul style="list-style-type: none"> ● If line 16 is a gain, enter the amount from line 16 on Form 1040, 1040-SR, or 1040-NR, line 7. Then, go to line 17 below. ● If line 16 is a loss, skip lines 17 through 20 below. Then, go to line 21. Also be sure to complete line 22. ● If line 16 is zero, skip lines 17 through 21 below and enter -0- on Form 1040, 1040-SR, or 1040-NR, line 7. Then, go to line 22. <p>17 Are lines 15 and 16 both gains?</p> <p><input type="checkbox"/> Yes. Go to line 18.</p> <p><input checked="" type="checkbox"/> No. Skip lines 18 through 21, and go to line 22.</p> <p>18 If you are required to complete the 28% Rate Gain Worksheet (see instructions), enter the amount, if any, from line 7 of that worksheet ▶</p> <p>19 If you are required to complete the Unrecaptured Section 1250 Gain Worksheet (see instructions), enter the amount, if any, from line 18 of that worksheet ▶</p> <p>20 Are lines 18 and 19 both zero or blank and are you not filing Form 4952?</p> <p><input type="checkbox"/> Yes. Complete the Qualified Dividends and Capital Gain Tax Worksheet in the instructions for Forms 1040 and 1040-SR, line 16. Don't complete lines 21 and 22 below.</p> <p><input type="checkbox"/> No. Complete the Schedule D Tax Worksheet in the instructions. Don't complete lines 21 and 22 below.</p> <p>21 If line 16 is a loss, enter here and on Form 1040, 1040-SR, or 1040-NR, line 7, the smaller of:</p> <ul style="list-style-type: none"> ● The loss on line 16; or ● (\$3,000), or if married filing separately, (\$1,500) } <p>Note: When figuring which amount is smaller, treat both amounts as positive numbers.</p> <p>22 Do you have qualified dividends on Form 1040, 1040-SR, or 1040-NR, line 3a?</p> <p><input checked="" type="checkbox"/> Yes. Complete the Qualified Dividends and Capital Gain Tax Worksheet in the instructions for Forms 1040 and 1040-SR, line 16.</p> <p><input type="checkbox"/> No. Complete the rest of Form 1040, 1040-SR, or 1040-NR.</p>	<p>16</p> <p>18</p> <p>19</p> <p>21</p>	<p>11</p> <p>()</p>
--	---	----------------------

Sales and Other Dispositions of Capital Assets

Department of the Treasury
Internal Revenue Service

- ▶ Go to 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.

Attachment
Sequence No. **12A**

Name(s) shown on return

RAMANAN SAMPATH

Social security number or taxpayer identification number

726-55-7462

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 Note 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). See the separate instructions.		(h) Gain or (loss). Subtract column (e) from column (d) and combine the result with column (g)	
						(f) Code(s) from instructions	(g) Amount of adjustment		
	0.34543477 SH OF BSV	VARIOUS	12/31/2020	33	22			11	
2 Totals. Add the amounts in columns (d), (e), (g), and (h) (subtract negative amounts). Enter each total here and include on your Schedule D, line 1b (if Box A above is checked), line 2 (if Box B above is checked), or line 3 (if Box C above is checked).				33	22			0	11

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.